CIRCULAR DATED 23 JULY 2026

THIS CIRCULAR IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION.

If you are in any doubt as to the course of action you should take, you should consult your stockbroker, bank manager, solicitor, accountant or any other professional adviser immediately.

If you have sold or transferred all your Shares (as defined herein) in the capital of Koh Brothers Eco Engineering Limited (the "**Company**") held through CDP (as defined herein), you need not forward this Circular with the Notice of EGM (as defined herein) and the attached Proxy Form to the purchaser or transferee as arrangements will be made by CDP for a separate Circular with the Notice of EGM and the accompanying Proxy Form to be sent to the purchaser or transferee. If you have sold or transferred all your shares in the capital of the Company which are not deposited with the Depository, you should immediately forward this Circular together with the Notice of EGM and the accompanying Proxy Form to the purchaser or transferee, or to the bank, stockbroker or agent through whom the sale or the transfer was effected for onward transmission to the purchaser or the transferee.

This Circular has been reviewed by the Company's sponsor, RHT Capital Pte. Ltd. (the "**Sponsor**"). It has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "**SGX-ST**") and the SGX-ST assumes no responsibility for the contents of this Circular, including the accuracy, completeness or correctness of any of the information, statements or opinions made or reports contained in this Circular.

The contact person for the Sponsor is Mr. Joseph Au at 36 Robinson Road, #10-06 City House (Telephone number: (65) 6381 6966; Email address: sponsor@rhtgoc.com).

KOH BROTHERS
ECO ENGINEERING LIMITED

KOH BROTHERS ECO ENGINEERING LIMITED
(Company Registration No. 197500111H)
(Incorporated in the Republic of Singapore)

**CIRCULAR TO SHAREHOLDERS
IN RELATION TO:**

(1) THE PROPOSED TRANSFER OF LISTING OF THE COMPANY FROM CATALIST TO THE MAINBOARD OF THE SGX-ST;

(2) THE PROPOSED ADOPTION OF THE NEW SHARE ISSUE MANDATE; AND

(3) THE PROPOSED AMENDMENTS TO THE EXISTING KOH BROTHERS ECO ENGINEERING LIMITED PERFORMANCE SHARE PLAN 2017

IMPORTANT DATES AND TIMES

Last date and time for lodgment of the Proxy Form	:	15 August 2026 at 10.00 a.m.
Date and time of EGM	:	18 August 2026 at 10.00 a.m.
Place of EGM	:	Dunearn Ballroom III Level 1, Raffles Town Club 1 Plymouth Avenue Singapore 297753

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DEFINITIONS

For the purpose of this Circular, the following definitions apply throughout unless the context otherwise requires or otherwise stated:

"2026 AGM"	:	The annual general meeting of the Company held on 29 April 2026
"**Associate**"	:	(a) In relation to any director, chief executive officer, Substantial Shareholder or Controlling Shareholder (being an individual) means: (i) his immediate family; (ii) the trustees of any trust of which he or his immediate family is a beneficiary or, in the case of a discretionary trust, is a discretionary object; and (iii) any company in which he and his immediate family together (directly or indirectly) have an interest of 30% or more; (b) In relation to a Substantial Shareholder or a Controlling Shareholder (being a company) means any other company which is its subsidiary or holding company or is a subsidiary of such holding company or one in the equity of which it and/or such other company or companies taken together (directly or indirectly) have an interest of 30% or more
"Award"	:	A contingent award of Shares granted under the PSP
"Board"	:	The board of directors of the Company for the time being
"Catalist"	:	The sponsor-supervised listing platform of the SGX-ST
"Catalist Rules"	:	The SGX-ST Listing Manual Section B: Rules of Catalist, as amended, modified or supplemented from time to time
"CDP"	:	The Central Depository (Pte) Limited
"Circular"	:	This circular to Shareholders dated 23 July 2026
"Committee"	:	A committee comprising Directors duly authorised and appointed by the Board to administer the PSP
"Companies Act"	:	The Companies Act 1967 of Singapore, as amended, modified or supplemented from time to time
"Company"	:	Koh Brothers Eco Engineering Limited
"Constitution"	:	The constitution of the Company
"Control"	:	The capacity to dominate decision-making, directly or indirectly,

		in relation to the financial and operating policies of the Company
"Controlling Shareholder"	:	A person who: (a) holds directly or indirectly 15% or more of all voting shares in the Company (unless the SGX-ST determines that such a person is not a Controlling Shareholder); or (b) in fact exercises Control over the Company
"Directors"	:	The directors of the Company for the time being
"EGM"	:	The extraordinary general meeting of the Company to be held on 18 August 2026
"Existing Share Issue Mandate"	:	The existing share issue mandate of the Company which was approved by Shareholders at the 2026 AGM
"FY"	:	Financial year ended or ending 31 December
"Group"	:	The Company and its subsidiaries
"Group Employee"	:	Any employee of the Group (including any Group Executive Director) selected by the Committee to participate in the PSP
"Group Executive Director"	:	A director of the Company and/or any of its subsidiaries, as the case may be, who performs an executive function
"Instruments"	:	Offers, agreements or options in relation to any new Share to be allotted or issued under the New Share Issue Mandate
"Latest Practicable Date"	:	10 July 2026, being the latest practicable date prior to the issue of this Circular
"Listing Manual"	:	The Catalist Rules or the Mainboard Rules (as the case may be), as amended, modified or supplemented from time to time
"Mainboard"	:	The Mainboard of the SGX-ST
"Mainboard Rules"	:	The rules of the Listing Manual applicable to issuers listed on the Mainboard, as amended, modified or supplemented from time to time
"New Share Issue Mandate"	:	The proposed general mandate to allot and issue new Shares and convertible securities in the capital of the Company, details of which are set out in Section 3 of this Circular
"Notice of EGM"	:	The notice of EGM as set out at pages N-1 to N-9 of this Circular
"Non-Executive Director"	:	A director of the Company and/or any of its subsidiaries, as the case may be, other than a Group Executive Director
"NTA"	:	Net tangible assets

"Proposed Amendments to the PSP"	:	The proposed amendments to the PSP, more particularly described in Section 4 of this Circular
"Proposed Adoption of the New Share Issue Mandate"	:	The proposed adoption of the New Share Issue Mandate to replace the Existing Share Issue Mandate, more particularly described in Section 3 of this Circular
"Proposed Resolutions"	:	The Proposed Transfer, Proposed Adoption of the New Share Issue Mandate and Proposed Amendments to the PSP
"Proposed Transfer"	:	The proposed transfer of the listing of the Company from Catalist to the Mainboard of the SGX-ST, details of which are set out in Section 2 of this Circular
"Proxy Form"	:	The Proxy Form as set out at pages P-1 to P-2 of this Circular
"PSP"	:	The performance share plan of the Company known as the "Koh Brothers Eco Engineering Limited Performance Share Plan 2017" which was adopted by Shareholders at the annual general meeting of the Company held on 20 April 2017
"PSP Rules"	:	The rules of the PSP, as may be amended from time to time, and any reference to a particular PSP Rule shall be construed accordingly
"Relevant Period"	:	The period comprising FY2023, FY2024 and FY2025
"**Securities Account"**	:	A securities account maintained by a Depositor with the Depository, but does not include a securities sub-account maintained with a Depository Agent
"SFA"	:	The Securities and Futures Act 2001 of Singapore, as amended, modified or supplemented from time to time
"SGX-ST" or "Exchange"	:	Singapore Exchange Securities Trading Limited
"Shareholders"	:	Means: (a) where the Depository is named in the register of members of the Company as the holder of Shares, a Depositor in respect of the number of Shares standing to the credit of his name in the Depository Register; and (b) in any other case, a person whose name appears on the register of members maintained by the Company pursuant to Section 190 of the Companies Act and/or any other applicable law
"Shares"	:	Ordinary shares in the capital of the Company
"Special Resolution"	:	A resolution proposed and passed as such by a majority consisting of not less than three-fourths of the total number of

		votes cast for and against such resolution at a meeting of the Shareholders
"Sponsor"	:	The continuing sponsor of the Company, RHT Capital Pte. Ltd.
"Substantial Shareholder"	:	A person who has an interest in one or more voting shares in a company and the total votes attached to such share(s) is not less than 5% of the total votes attached to all the voting shares in the company

Currencies, Units and Others

"**S$"**	:	Singapore dollars
"%"	:	Percentage or per centum

The terms "**Depositor**", "**Depository**", "**Depository Agent**" and "**Depository Register**" shall have the same meanings ascribed to them respectively in Section 81SF of the SFA. The term "subsidiary" shall have the meaning ascribed to it in Section 5 of the Companies Act.

Words importing the singular shall, where applicable, include the plural and vice versa and words importing the masculine gender shall, where applicable, include the feminine and neuter gender and vice versa. References to persons shall, where applicable, include corporations.

Any reference in this Circular to any enactment is a reference to that statute or enactment for the time being amended or re-enacted. Any term defined under the Companies Act, the SFA, the Catalist Rules, the Mainboard Rules or any modification thereof and used in this Circular shall, where applicable, have the meaning assigned to it under the Companies Act, the SFA, the Catalist Rules, the Mainboard Rules or any modification thereof, as the case may be, unless otherwise provided.

Any reference to a time of day and date in this Circular shall be a reference to Singapore time and date, respectively, unless otherwise stated. Any reference to currency set out in this Circular is a reference to S$ unless otherwise stated.

KOH BROTHERS ECO ENGINEERING LIMITED

(Company Registration No. 197500111H)
(Incorporated in the Republic of Singapore)

Directors	**Registered Office**
Koh Keng Siang (Non-Executive and Non-Independent Chairman)	15 Genting Road
Shin Yong Seub (Executive Director and Chief Executive Officer)	Singapore 349493
Lee Sok Khian John (Non-Executive and Non-Independent Director)	
Hidaka Osamu (Non-Executive and Non-Independent Director)	
Choo Boon Lai Jeffrey (Non-Executive and Independent Director)	
Lai Xi Yi, Theodora (Non-Executive and Independent Director)	
Moh Wung Hee (Non-Executive and Independent Director)	
Yap Tiem Yew (Non-Executive and Independent Director)	
Yeo Soon Keong (Non-Executive and Independent Director)	

23 July 2026

To: Shareholders of Koh Brothers Eco Engineering Limited

Dear Sir/Madam

(1) THE PROPOSED TRANSFER OF LISTING OF THE COMPANY FROM CATALIST TO THE MAINBOARD OF THE SGX-ST;

(2) THE PROPOSED ADOPTION OF THE NEW SHARE ISSUE MANDATE;

(3) THE PROPOSED AMENDMENTS TO THE EXISTING KOH BROTHERS ECO ENGINEERING LIMITED PERFORMANCE SHARE PLAN 2017

1. INTRODUCTION

1.1 Extraordinary General Meeting

The Board is proposing to convene the EGM to seek Shareholders' approval in respect of the following:

(a) the Proposed Transfer; and

(b) in conjunction with the Proposed Transfer:

(i) the Proposed Adoption of the New Share Issue Mandate to comply with the requirements under Mainboard Rule 806(2); and

(ii) the Proposed Amendments to the PSP.

1.2 Purpose of this Circular

The purpose of this Circular is to provide Shareholders with information relating to, and the rationale for, the Proposed Resolutions and to seek Shareholders' approval in relation thereto at the EGM. The Notice of EGM is set out at pages N-1 to N-9 of this Circular.

The SGX-ST assumes no responsibility for the accuracy of any statements or opinions made or reports contained in this Circular.

1.3 Conditionality of Resolutions

Shareholders should note that the ordinary resolutions relating to the Proposed Adoption of the New Share Issue Mandate and the Proposed Amendments to the PSP (the "Conditional Resolutions") are conditional upon the passing of the Special Resolution approving the Proposed Transfer but not *vice versa*. In the event that the Special Resolution relating to the Proposed Transfer is not passed, the Conditional Resolutions will also not be passed.

1.4 Legal Adviser

Rajah & Tann Singapore LLP has been appointed as the legal adviser to the Company as to Singapore law in relation to this Circular.

2. THE PROPOSED TRANSFER

2.1 Announcement

On 27 May 2026, the Company announced that it had submitted an application to the SGX-ST in respect of the Proposed Transfer. On 1 July 2026, the Company announced that it had received the approval in-principle from the SGX-ST for the Proposed Transfer, subject to the following:

(a) compliance with the SGX-ST's listing requirements;

(b) shareholders' approval being obtained for the Proposed Transfer via a Special Resolution pursuant to Catalist Rule 408(5) ; and

(c) submission of the following:

   (i) a written undertaking from the Company in the format set out in Appendix 2.3.1 of the Mainboard Rules to comply with all of the SGX-ST’s requirements and policies applicable to issuers listed on the Mainboard;

   (ii) a written undertaking by the Company and the Sponsor that they are not aware of any material information which has not been previously announced via SGXNet which will affect the Company’s suitability for the Proposed Transfer to the Mainboard;

   (iii) a signed undertaking from each of the Company’s directors in the form set out in Appendix 7.7 of the Mainboard Rules, as well as an undertaking from the Company to procure the same written undertaking from any new director appointed to the Company’s Board after the Proposed Transfer; and

   (iv) a written confirmation from the Company that it is in compliance with all applicable Catalist Rules.

The approval in-principle from the SGX-ST is not to be taken as an indication of the merits of the Proposed Transfer, the Company, its subsidiaries or its securities.

2.2 Rationale of the Proposed Transfer

The Directors are of the view that the Proposed Transfer would enhance the long-term value for Shareholders for the reasons set out below:

(a) the Company has been listed on the Catalist since 27 February 2006. Given the Company's market position, stage of growth and relative stability, the Directors are of the opinion that the Proposed Transfer is timely and appropriate, and would better reflect the Company's current stage of development and future growth trajectory;

(b) the Group remains confident in navigating the evolving business environment and continues to strengthen strategic collaborations and adopt a prudent yet proactive approach in pursuing sustainable growth opportunities. As at 31 December 2025, the Group's total order book across its Engineering and Construction segment and Bio-Refinery and Renewable Energy segment stands at a healthy level of approximately S$1.1 billion;

(c) a listing on the Mainboard would enhance the profile of the Company both locally and overseas, as public investors tend to place a premium on Mainboard-listed companies as compared to companies listed on Catalist. Listing on the Mainboard will accord the Company greater visibility and recognition in the capital markets and amongst public investors. This could in turn result in better liquidity and improve the performance of the Shares as well as enable the Company to recruit better talent, strengthen its brand and attract new business opportunities;

(d) a listing on the Mainboard would provide the Company with a wider platform and greater opportunities for future fundraising, and give the Company access to a larger and more diverse investor base, including institutional and overseas investors whose mandates may be restricted to investment in only Mainboard-listed companies. This is expected to enhance the liquidity of the Shares and encourage greater institutional investor participation. The Directors believe that this would result in a market valuation that better reflects the underlying value of the Group and provide the Group with greater flexibility to pursue growth opportunities both locally and overseas;

(e) companies listed on the Mainboard generally benefit from broader and more consistent analyst coverage. Increased research coverage may improve market transparency, reduce information asymmetry, and support a more accurate and efficient valuation of the Shares; and

(f) the Proposed Transfer is also expected to enhance the Company's credibility and visibility with key stakeholders, including customers, suppliers, lenders and prospective strategic partners. Mainboard status provides improved peer comparability within the larger-capitalisation segment and reinforces the Group's corporate profile.

2.3 Compliance with Criteria for the Proposed Transfer

A transfer from Catalist to the Mainboard is governed by Catalist Rule 408 and Part IV of Chapter 2 of the Mainboard Rules. As shown in the following table, after (a) obtaining the Shareholders' approval for the Proposed Transfer, which is the subject of this Circular and (b) meeting the Minimum Spread Requirements, the Company shall be able to meet all the requirements for the Proposed Transfer.

Catalist Rule	Provision of Catalist Rule	Compliance by Company
Rule 408(1)	The issuer must be listed on Catalist for at least two years.	The Company was listed on Catalist on 27 February 2006. Therefore, it has met the requirement of being listed on Catalist for at least two (2) years. Accordingly, Catalist Rule 408(1) has been complied with.
Rule 408(2)	(a) The Company must meet the following minimum quantitative requirements: (i) Mainboard Rules 210(2)(a) and 210(3); or (ii) Mainboard Rules 210(2)(b) and 210(3); or (iii) Mainboard Rules 210(2)(c) and 210(4)(a); and (b) any other listing requirements that the SGX-ST may prescribe (either generally or in any particular case). When determining whether the issuer complies with the market capitalisation requirement in Mainboard Rule 210(2)(b) or Mainboard Rule 210(2)(c), the SGX-ST will take into account the issuer's average daily market capitalisation for one month preceding the application date.	The Company complies with the quantitative requirements set out in Mainboard Rules 210(2)(a) and 210(3) and therefore complies with Catalist Rule 408(2)(a)(i) on the following grounds: 1. <u>Compliance with Mainboard Rule 210(2)(a)</u> *Pursuant to Mainboard Rule 210(2)(a), the Company must have a minimum consolidated pre-tax profit (based on full year consolidated audited accounts) of at least S$10 million for the latest financial year and an operating track record of at least three years.* The Company has satisfied the requirements under Mainboard Rule 210(2)(a) as follows: (a) The Group has an operating track record of more than three years. (b) The Group's (i) audited consolidated pre-tax profit after adjusting for non-recurrent income and items generated by activities outside the ordinary course of business, based on the full year consolidated audited accounts for the latest financial year (being FY2025) is approximately S$12.86 million and (ii) the Group's audited consolidated pre-tax profit for the latest financial year ended 31 December 2025 is approximately S$13.18 million. Please refer to the table under "Compliance with Mainboard Rule 210(3) " below for more information on the calculation of the above consolidated pre-tax profit. 2. <u>Compliance with Mainboard Rule 210(3)</u> *Pursuant to Mainboard Rule 210(3)(a), the Company must have been engaged in substantially the same business and have been under substantially the same management throughout the period for which the three years operating track record applies.*

		During the Relevant Period and up to the Latest Practicable Date, the Group was substantially engaged in the same business, namely, (a) engineering and construction and (b) bio-refinery and renewable energy. The Company has been under substantially the same management throughout the Relevant Period, being: - (c) Shin Yong Seub (Executive Director and Chief Executive Officer); (d) Choo Siew Meng (Deputy Chairman (Koh Brothers Eco Engineering Limited)); (e) Ong Ai Bin (Chief Operating Officer (Engineering and Construction)); (f) Johnson Tang Fook Cheong (Chief Executive Officer (MEICA)); (g) Goh Poh Khim (Executive Director (Engineering and Construction)); (h) Ong Kien Soo (Executive Director (Engineering and Construction)); (i) Koh Keng Seng (Executive Director (Engineering and Construction)); (j) Chiang Kian Hong (Executive Director (Building))[1]; (k) Tan Chee Kiong (Senior Director, Quality, Health, Safety and Environment); (l) Ngion Lai Peng (Financial Controller)[2]; (m) Chua Thiam Siew, Johnson (Financial Controller)[3]; and (n) Yong Khai Weng (Executive Director and Chief Executive Officer (Bio-Refinery and Renewable Energy)). As at the Latest Practicable Date, it is not expected that there will be any changes to the composition of the Board in connection with the Proposed Transfer. <u>Notes:</u> (1) Chiang Kian Hong joined the Company in January 2024. He is the Executive Director (Building).

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<td>
(2) Ngion Lai Peng joined the Company in July 2025 and was re-designated as Financial Controller in February 2026. As announced by the Company on 22 July 2026, Ngion Lai Peng has resigned from the Company, and her last date of employment will be 6 January 2027 or such other date as may be agreed between the Company and her.

(3) Chua Thiam Siew, Johnson joined the Company in September 2017 and left the Company in January 2025. As announced by the Company on 14 February 2025, Chua Thiam Siew, Johnson thereafter rejoined the Company as a Financial Controller of the Company on a 1-year contractual basis from February 2025 until February 2026.

Pursuant to Rule 210(3)(c) of the Listing Manual, in determining the profits, non-recurrent income and items generated by activities outside the ordinary course of business must be excluded.

The Group's audited adjusted profit before income tax for FY2025 for the purpose of Mainboard Rule 210(2)(a) as set out above is computed as follows:

<table>
<tr><th></th><th>FY2025
(Audited)
S$ ('000)</th></tr>
<tr><td>Pre-tax profits</td><td>13,183</td></tr>
<tr><td colspan="2">Add:</td></tr>
<tr><td>Gain on disposal of property, plant and equipment</td><td>(328)</td></tr>
<tr><td>Adjusted pre-tax profits</td><td>12,855</td></tr>
</table>

Pursuant to Mainboard Rule 210(3)(d), the SGX-ST will normally not consider an application for listing from an issuer which has changed or proposes to change its financial year end if the SGX-ST is of the opinion that the purpose of the change is to take advantage of exceptional or seasonal profits to show a better profit record.

The Group did not change its financial year-end during the Relevant Period and is not proposing to change its financial year-end.

Based on the foregoing, the Company has satisfied the minimum quantitative requirements under Mainboard Rules 210(2)(a) and 210(3).
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<td>Rule 408(3)</td>
<td>The issuer has to provide the SGX-ST with an undertaking</td>
<td>The Company has provided the Undertaking in the form set out in Appendix 2.3.1 of the Mainboard</td>
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<tr><td></td><td>to comply with all the SGX-ST's requirements and policies applicable to issuers listed on the Mainboard (the "Undertaking"). The Undertaking must be in the form set out in Appendix 2.3.1 of the Mainboard Rules.</td><td>Rules. Accordingly, Catalist Rule 408(3) has been complied with.</td></tr>
<tr><td>Rule 408(4)</td><td>An offer information statement required by the SFA (meeting the requirements in the Sixteenth Schedule of the SFA) must be lodged with the Authority if the issuer intends to offer additional securities on Mainboard, or a draft shareholder's circular to approve the transfer must be submitted to the SGX-ST where there is no additional offer of securities.</td><td>The Company does not intend to offer additional securities on the Mainboard. This Circular is being provided to Shareholders to provide them with the requisite information relating to the Proposed Transfer. Accordingly, Catalist Rule 408(4) has been complied with.</td></tr>
<tr><td>Rule 408(5)</td><td>The issuer's shareholders have approved the Proposed Transfer by way of a Special Resolution.</td><td>The Directors are convening the EGM to seek the approval of Shareholders for, inter alia, the Proposed Transfer by way of a Special Resolution.

Accordingly, upon the approval of Shareholders being obtained at the EGM for the Proposed Transfer, Catalist Rule 408(5) will be complied with.</td></tr>
<tr><td>Rule 408(6)</td><td>The issuer is in compliance with all applicable Catalist Rules.</td><td>The Company has confirmed that the Company is in compliance with all applicable Catalist Rules. Accordingly, Catalist Rule 408(6) has been complied with.</td></tr>
<tr><td>Rule 408(7)</td><td>The issuer is required to meet the minimum shareholding spread requirements applicable to Mainboard issuers set out in Mainboard Rule 210(1). Pursuant to Mainboard Rule 210(1)(a), the following shareholding spread requirements must be met:

<table><tr><th colspan="3">Public Float</th></tr><tr><td>Market Capital-isation</td><td>Proportion of post-invitation share capital in</td><td>Number of share-holders</td></tr></table></td><td>The Company has complied with the requirements under Mainboard Rule 210(1) based on the following:

(a) The Company's market capitalisation as at the Latest Practicable Date is approximately S$400.19 million, determined by multiplying the total number of issued Shares of the Company of 2,818,220,922 Shares (excluding treasury shares and subsidiary holdings) by the last traded price of the Shares of S$0.142 on the Latest Practicable Date.

(b) As at the Latest Practicable Date, approximately 437.09 million Shares are held by public shareholders, which represent approximately</td></tr>
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<table>
<tr><td>(S$ million) ("M")</td><td>public hands</td><td></td></tr>
<tr><td>400 ≤ M < 1000</td><td>15%</td><td>500</td></tr>
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<td>15.5% of the total number of issued Shares of the Company of 2,818,220,922 Shares (excluding treasury shares and subsidiary holdings). The minimum public float requirement of 15% pursuant to Mainboard Rule 210(1)(a) has therefore been complied with.

(c) As at the Latest Practicable Date, the Company has a total of 9366 Shareholders, which meets the requirement of at least 500 shareholders under Mainboard Rule 210(1)(a).

Accordingly, Catalist Rule 408(7) has been complied with.</td>
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3. THE PROPOSED ADOPTION OF THE NEW SHARE ISSUE MANDATE

3.1 Introduction

The Existing Share Issue Mandate of the Company which was obtained at the 2026 AGM in accordance with the Catalist Rules, authorises the Directors to allot and issue new Shares in the capital of the Company in accordance with the provisions under Catalist Rule 806.

Under the Existing Share Issue Mandate, the Directors are empowered to allot and issue Shares not exceeding 100% of the total number of issued Shares (excluding treasury shares and subsidiary holdings) as at the date of the 2026 AGM, of which the aggregate number of Shares to be issued other than on a pro-rata basis to the existing Shareholders shall not exceed 50% of the total number of issued Shares (excluding treasury shares and subsidiary holdings).

Pursuant to the aforementioned thresholds, based on the Company's issued share capital of 2,818,220,922 Shares (excluding treasury shares and subsidiary holdings) as at the date of the 2026 AGM, the maximum number of Shares to be issued other than on a pro-rata basis is 1,409,110,461 Shares, representing 50% of the total number of issued Shares.

Upon the transfer of the listing of the Company from Catalist to the Mainboard of SGX-ST becoming effective, the Company is subject to the requirements of the Mainboard Rules. Consequently, in order for the Directors to continue issuing Shares without seeking any further approval from Shareholders, the Existing Share Issue Mandate (which is regulated by the Catalist Rules) is proposed to be replaced with the New Share Issue Mandate which complies with the Mainboard Rules.

The main differences between the Catalist Rules and Mainboard Rules relating to the general share issue mandate are summarised in the table below:

	Catalist Rules	**Mainboard Rules**
Limits	The limit of the general share issue mandate set out in Rule 806(2)(a) of the Catalist Rules must not be more than 100% of the total number of issued shares (excluding treasury shares and subsidiary holdings) at the time of the passing of the resolution approving the mandate.	The limit of the general share issue mandate set out in Rule 806(2) of the Mainboard Rules must not be more than 50% of the total number of issued shares (excluding treasury shares and subsidiary holdings) at the time of the passing of the resolution approving the mandate.

Non-Pro Rata Limits (ordinary resolution)	Pursuant to Rule 806(2)(a) of the Catalist Rules, issuers can only issue up to 50% of the total number of issued shares (excluding treasury shares and subsidiary holdings) at the time of the passing of the resolution approving the mandate on a non-pro rata basis.	Pursuant to Rule 806(2) of the Mainboard Rules, issuers can only issue up to 20% of the total number of issued shares (excluding treasury shares and subsidiary holdings) at the time of the passing of the resolution approving the mandate on a non-pro rata basis.
Non-Pro Rata Limits (Special Resolution)	Pursuant to Rule 806(2)(b) of the Catalist Rules, issuers can issue up to 100% of the total number of issued shares (excluding treasury shares and subsidiary holdings) at the time of the passing of the resolution approving the mandate on a non-pro rata basis if Shareholders approve this by way of a Special Resolution.	None.

Accordingly, the Company will be seeking Shareholders' approval at the EGM for the Proposed Adoption of the New Share Issue Mandate to authorise the Directors to:

(a) allot and issue shares in the capital of the Company whether by way of rights, bonus or otherwise; and/or

(b) make or grant Instruments that might or would require Shares to be issued, including but not limited to the creation and issue of (as well as adjustments to) warrants, debentures or other instruments convertible into Shares,

at any time and upon such terms and conditions and for such purposes and to such persons as the Directors may in their absolute discretion deem fit pursuant to Section 161 of the Companies Act and Mainboard Rule 806.

3.2 Rationale for the Proposed Adoption of the New Share Issue Mandate

A general share issue mandate pursuant to Mainboard Rule 806, if granted by Shareholders at the EGM to be convened, will empower the Directors to allot and issue Shares and/or convertible securities within the express limits of the mandate during the validity of such mandate, without seeking any further approval from Shareholders.

A general (as opposed to a specific) approval for the Directors to issue Shares and/or convertible securities of the Company under the New Share Issue Mandate will enable the Company to act quickly and take advantage of market conditions.

3.3 Limits of the New Share Issue Mandate

Pursuant to Mainboard Rule 806, the aggregate number of Shares that may be issued by the Company pursuant to the New Share Issue Mandate (including Shares to be issued in pursuance of Instruments made or granted pursuant to the New Share Issue Mandate) shall not exceed 50% of the total number of issued Shares (excluding treasury shares and subsidiary holdings), of which the aggregate number of Shares to be issued other than on a pro-rata basis to Shareholders of the Company shall not exceed 20% of the total number of issued Shares (excluding treasury shares and subsidiary holdings).

For illustrative purposes only, based on the 2,818,220,922 Shares (excluding treasury shares and subsidiary holdings) as at the Latest Practicable Date, the aggregate number of Shares that may be issued by the Company pursuant to the New Share Issue Mandate (including Shares to be issued in pursuance of Instruments made or granted pursuant to the New Share Issue Mandate) shall not exceed 1,409,110,461 Shares, representing 50% of the total number of issued Shares (excluding treasury shares and subsidiary holdings), of which the aggregate number of Shares to be issued other than on a pro-rata basis to Shareholders of the Company shall not exceed 563,644,184 Shares, representing 20% of the total number of issued Shares (excluding treasury shares and subsidiary holdings).

For the avoidance of doubt, the Company does not intend to further utilise the Existing Share Issue Mandate and will consider the need to utilise the general share issue mandate only after the approval of Shareholders for the New Share Issue Mandate. As at the Latest Practicable Date, the Company has not issued any Shares under the Existing Share Issue Mandate, which was approved by shareholders at the 2026 AGM.

Subject to such manner of calculation as may be prescribed by the SGX-ST, for the purpose of determining the aggregate number of Shares that may be issued (including Shares to be issued in pursuance of Instruments made or granted pursuant to this authority), the percentage of the total number of issued Shares shall be based on the total number of issued Shares (excluding treasury shares and subsidiary holdings) as at the date the resolution to approve the New Share Issue Mandate is passed at the EGM, after adjusting for:

(a) new Shares arising from the conversion or exercise of any convertible securities;

(b) new Shares arising from exercising share options or vesting of share awards, provided the share options or share awards (as the case may be) were granted in compliance with the Mainboard Rules; and

(c) any subsequent bonus issue, consolidation or subdivision of Shares.

Adjustments in accordance with sub-sections 3.3(a) and 3.3(b) above are only to be made in respect of new Shares arising from convertible securities, share options or share awards which were issued and outstanding or subsisting at the time of the passing of the resolution approving the New Share Issue Mandate.

Additionally, in exercising the authority to issue Shares, the Company will comply with the provisions of the Mainboard Rules for the time being in force (unless such compliance has been waived by the SGX-ST), all applicable legal requirements under the Companies Act and the Constitution for the time being of the Company.

3.4 Validity period of the New Share Issue Mandate

The New Share Issue Mandate, which is to be tabled as an ordinary resolution at the EGM, if approved by Shareholders, will supersede and replace the Existing Share Issue Mandate and shall take effect from the effective date of the transfer of the listing of the Company from Catalist to the Mainboard of SGX-ST, and the Existing Share Issue Mandate shall correspondingly be deemed revoked with effect from the same date. The New Share Issue Mandate shall continue in force until the next annual general meeting of the Company or the date by which the next annual general meeting is required by law to be held, whichever is earlier, unless prior thereto, the New Share Issue Mandate is carried out to the full extent mandated or the New Share Issue Mandate is revoked or varied by the Company in general meeting.

4. THE PROPOSED AMENDMENTS TO THE PSP

4.1 Introduction

The Company adopted the PSP on 20 April 2017 and it shall continue to be in force at the discretion of the Committee, subject to a maximum period of ten (10) years commencing on the date on which the PSP was adopted by Shareholders at the annual general meeting held on 20 April 2017. The Proposed Amendments to the PSP, which is to be tabled as an ordinary resolution at the EGM, if approved by Shareholders, will not affect the expiry date of the PSP.

Under the PSP, the total number of Shares which may be delivered pursuant to Awards granted under the PSP on any date, when added to the total number of new Shares allotted and issued and/or to be allotted and issued, issued Shares (including treasury shares) delivered and/or to be delivered, and Shares released and/or to be released in the form of cash in lieu of Shares, pursuant to (a) Awards granted under the PSP and (b) options or awards granted under any other share scheme adopted by the Company then in force, shall not exceed 20% of the total number of issued Shares (excluding treasury shares) on the date preceding the date of the relevant Award.

Group Employees and Non-Executive Directors who, in the opinion of the Committee, have contributed or will contribute to the growth of the Group are eligible to participate in the PSP at the absolute discretion of the Committee, provided that such persons have attained the age of twenty-one (21) years and hold such rank as may be designated by the Committee from time to time.

The SGX-ST had on 6 April 2017 approved in-principle the listing and quotation of new Shares which may be allotted and issued pursuant to the PSP, subject to the Company's compliance with the SGX-ST's listing requirements. The approval of the SGX-ST is not to be taken as an indication of the merits of the Proposed Amendments to the PSP.

4.2 Rationale

In connection with the Proposed Transfer, the Company is proposing that the PSP Rules be amended to take into account the requirements of the Mainboard Rules, as well as to reflect general corporate and legislative updates since the adoption of the PSP.

The Proposed Amendments to the PSP are set out in Section 4.3 and the Appendix to this Circular, and are subject to Shareholders' approval.

4.3 The Proposed Amendments to the PSP

The Proposed Amendments to the PSP are set out below (as underlined and set in bold):

4.3.1 Existing Definitions

"**Act**"	:	The Companies Act, Chapter 50 of Singapore, as amended or modified, from time to time.
"**Catalist**"	:	The Catalist, being the sponsor-supervised listing platform of the Singapore Exchange
"**Depository Agent**"	:	Shall have the meaning ascribed to it in the Securities and Futures Act, Chapter 289 of Singapore.

"**Listing Manual**"	:	The Listing Manual of the Singapore Exchange, including Section B: Rules of Catalist, as amended or modified from time to time.
"**Singapore Exchange**"	:	The Singapore Exchange Securities Trading Limited.

Amended Definitions

"**Act**"	:	The Companies Act **1967**~~,~~ ~~Chapter 50~~ of Singapore, as amended**, supplemented** or modified, from time to time.
"~~**Catalist**~~"	:	~~The Catalist, being the sponsor-supervised listing platform of the Singapore Exchange~~
"**Depository Agent**"	:	Shall have the meaning ascribed to it in the Securities and Futures Act **2001**~~, Chapter 289~~ of Singapore.
~~"**Listing Manual**"~~	~~:~~	~~The Listing Manual of the SGX-ST Singapore Exchange, including Section B: Rules of Catalist, as amended or modified from time to time.~~
"**Mainboard Rules**"	:	**The rules of the Listing Manual applicable to issuers listed on the Mainboard, as amended, modified or supplemented from time to time**
"**Mainboard**"	:	**The Mainboard of the SGX-ST.**
"~~**Singapore Exchange**~~ **SGX-ST**"	:	The Singapore Exchange Securities Trading Limited.

4.3.2 Existing Rule 2.4

Any reference in the Plan to any enactment is a reference to that enactment as for the time being amended or re-enacted. Any word defined under the Act or any statutory modification thereof and not otherwise defined in the Plan and used in the Plan shall have the meaning assigned to it under the Act or any statutory modification thereof, as the case may be.

Amended Rule 2.4

Any reference in the Plan to any enactment is a reference to that enactment as for the time being amended or re-enacted. Any word defined under the Act**, the Mainboard Rules** or any ~~statutory~~ modification thereof and not otherwise defined in the Plan and used in the Plan shall have the meaning assigned to it under the Act**, the Mainboard Rules** or any ~~statutory~~ modification thereof, as the case may be.

4.3.3 Existing Rule 7.1.3 (Application for Listing)

Where new Shares are allotted upon the Vesting of any Award, the Company shall, as soon as practicable after such allotment, apply to the Singapore Exchange for permission to deal in and for quotation of such Shares.

Amended Rule 7.1.3

Where new Shares are allotted upon the Vesting of any Award, the Company shall, as soon as practicable after such allotment, apply to the **SGX-ST**~~Singapore Exchange~~ for permission to deal in and for quotation of such Shares.

4.3.4 Existing Rule 8.1 (Limitation on the Size of the Plan)

The total number of Shares which may be delivered pursuant to Awards granted under the Plan on any date, when added to:

(a) the total number of new Shares allotted and issued and/or to be allotted and issued, issued Shares (including treasury shares) delivered and/or to be delivered, and Shares Released and/or to be Released in the form of cash in lieu of Shares, pursuant to Awards granted under the Plan;

(b) the total number of new Shares allotted and issued and/or to be allotted and issued, issued Shares (including treasury shares) delivered and/or to be delivered, pursuant to options and/or awards granted under any other share scheme adopted by the Company for the time being in force,

shall not exceed 20% of the total number of issued Shares (excluding Shares held by the Company as treasury shares) on the date preceding the date of the relevant Award.

Amended Rule 8.1

The total number of Shares which may be delivered pursuant to Awards granted under the Plan on any date, when added to:

(a) the total number of new Shares allotted and issued and/or to be allotted and issued, issued Shares (including treasury shares) delivered and/or to be delivered, and Shares Released and/or to be Released in the form of cash in lieu of Shares, pursuant to Awards granted under the Plan;

(b) the total number of new Shares allotted and issued and/or to be allotted and issued, issued Shares (including treasury shares) delivered and/or to be delivered, pursuant to options and/or awards granted under any other share scheme adopted by the Company for the time being in force,

shall not exceed ~~20%~~ **15%** of the total number of issued Shares (excluding **treasury shares and subsidiary holdings from time to time** ~~Shares held by the Company as treasury shares~~) on the date preceding the date of the relevant Award~~.~~**, and in any case, will be subject to the limits as stipulated under the Mainboard Rules .**

4.3.5 Existing Rule 12.1(c) (Modifications to the Plan)

no modification or alteration shall be made without the prior approval of the Singapore Exchange and such other regulatory authorities as may be necessary.

Amended Rule 12.1(c)

no modification or alteration shall be made **except in compliance with the Mainboard Rules or the rules of such other stock exchange on which the Shares are quoted or listed** ~~without the prior approval of the Singapore Exchange~~ and such other regulatory authorities as may be necessary.

4.3.6 Existing Rule 12.2 (Regulatory Compliance Modifications)

Notwithstanding anything to the contrary contained in Rule 12.1, the Committee may at any time by resolution (and without any other formality, save for the prior approval of the Singapore Exchange) amend or alter the Plan in any way to the extent necessary or desirable, in the opinion of the Committee, to cause the Plan to comply with, or take into account, any statutory provision (or any amendment or modification thereto, including amendment of or modification to the Act) or the provision or the regulations of any regulatory or other relevant authority or body (including the Singapore Exchange).

Amended Rule 12.2

Notwithstanding anything to the contrary contained in Rule 12.1, the Committee may at any time by resolution (and without any other formality, save for the prior approval of the **SGX-ST** ~~Singapore Exchange~~) amend or alter the Plan in any way to the extent necessary or desirable, in the opinion of the Committee, to cause the Plan to comply with, or take into account, any statutory provision (or any amendment or modification thereto, including amendment of or modification to the Act) or the provision or the regulations of any regulatory or other relevant authority or body (including the **SGX-ST**~~Singapore Exchange~~).

4.3.7 Existing Rule 18 (Disclosures in Annual Reports) – Sub-paragraph (b)

the information required in the table below for the following Participants:

(i) directors of the Company; and

(ii) Participants (other than those in paragraph (i) above) who have received Shares pursuant to the Release of Awards granted under the Plan which, in aggregate, represent 5% or more of the total number of Shares available under the Plan.

Amended Rule 18

the information required in the table below for the following Participants:

(i) directors of the Company; ~~and~~

(ii) Participants (other than those in paragraph (i) above) who have received Shares pursuant to the Release of Awards granted under the Plan which, in aggregate, represent 5% or more of the total number of Shares available under the Plan~~.~~**; and**

Name of Participant	Number of Shares comprised in Awards granted during the financial year under review (including terms)	Aggregate number of Shares comprised in Awards granted since commencement of the Plan to the end of the financial year under review	Aggregate number of Shares comprised in Awards Released under the Plan since commencement of the Plan to the end of the financial year under review	Aggregate number of Shares comprised in Awards outstanding as at the end of the financial year under review

(iii) **<u>Such other information as may be required by the Mainboard Rules or the Act,</u>**

<u>provided that if any of the above requirements is not applicable, an appropriate negative statement shall be included therein.</u>

4.3.8 Existing Rule 22 (Contracts (Rights of Third Parties) Act)

No person other than the Company or a Participant shall have any right to enforce any provision of the Plan or any Award by virtue of the Contracts (Rights of Third Parties) Act, Chapter 53B of Singapore.

Amended Rule 22

No person other than the Company or a Participant shall have any right to enforce any provision of the Plan or any Award by virtue of the Contracts (Rights of Third Parties) Act~~,~~ ~~Chapter 53B~~ **<u>2001</u>** of Singapore.

4.3.9 General Amendments

In addition to the specific amendments set out above, all other references in the PSP Rules to "the Singapore Exchange" and "the Listing Manual" shall be replaced with "the SGX-ST" and "the Mainboard Rules" respectively.

4.4 Existing Awards

As at the Latest Practicable Date, Awards in respect of 3,005,560 fully-paid Shares have been granted under the PSP and 295,140 Shares are outstanding.

4.5 Effective date of the amended PSP Rules

If the ordinary resolution in respect of the Proposed Amendments to the PSP Rules is approved by Shareholders at the EGM, the amended PSP Rules shall supersede and replace the existing PSP Rules and take effect from the effective date of the transfer of the listing of the Company from Catalist to the Mainboard, and the existing PSP Rules shall correspondingly be deemed revoked with effect from the same date.

5. INTERESTS OF DIRECTORS AND SUBSTANTIAL SHAREHOLDERS

5.1 Interests in Shares

Based on the Register of Directors' shareholdings and the Register of Substantial Shareholders, the interest of the Directors and the Substantial Shareholders in the share capital of the Company as at the Latest Practicable Date is set out below:

	Direct Interest		Deemed Interest		Direct Interest	Deemed Interest
	No. of Ordinary Shares	%	No. of Ordinary Shares	%	No. of Ordinary Shares Comprised in Warrants Held and Unvested Share Awards	No. of Ordinary Shares Comprised in Warrants Held and Unvested Share Awards
Directors						
Koh Keng Siang	15,254,800	0.54	1,544,629,607(1)	54.81(1)	-	-
Shin Yong Seub	1,644,020	0.06	-	-	35,640(2)	-
Lee Sok Khian John	-	-	-	-	-	-
Hidaka Osamu	-	-	-	-	-	-
Choo Boon Lai Jeffrey	-	-	-	-	-	-
Lai Xi Yi, Theodora	-	-	-	-	-	-
Moh Wung Hee	-	-	-	-	-	-
Yap Tiem Yew	-	-	-	-	-	-
Yeo Soon Keong	-	-	-	-	-	-
Substantial shareholders (other than Directors)						
Koh Brothers Group Limited	1,544,627,607	54.81	-	-	-	-
Penta-Ocean Construction Co., Ltd.	810,000,000	28.74	-	-	-	-

Notes:

(1) Koh Keng Siang is deemed interested in (i) 2,000 Shares held by his spouse and (ii) 1,544,627,607 Shares held by KBGL.

(2) Shin Yong Seub has awards in respect of 35,640 Shares under the Koh Brothers Eco Engineering Limited Performance Share Plan 2017 outstanding.

5.2 **Interests of Directors and Substantial Shareholders**

Save as set out above, none of the Directors nor (so far as the Directors are aware) Controlling Shareholders has any interest, direct or indirect, in the Proposed Resolutions, other than through their respective shareholdings in the Company.

6. DIRECTORS' RECOMMENDATIONS

The Directors, in rendering their recommendations, have not had regard to the specific investment objectives, financial situation, tax position and/or unique needs and constraints of any Shareholder. As different Shareholders would have different investment objectives, the Directors recommend that any individual Shareholder who may require specific advice in relation to the Proposed Resolutions should consult his stockbroker, bank manager, solicitor, accountant or other professional advisers.

6.1 Special Resolution – Proposed Transfer

The Directors, having considered, *inter alia*, the rationale for and benefits of, the Proposed Transfer, are of the opinion that the Proposed Transfer is in the best interests of the Company. Accordingly, the Directors recommend that Shareholders vote in favour of the Special Resolution relating to the Proposed Transfer at the EGM.

6.2 Ordinary Resolutions – Proposed Adoption of the New Share Issue Mandate and the Proposed Amendments to the PSP

The Directors, having considered, *inter alia*, the rationale for and benefits of, the Proposed Adoption of the New Share Issue Mandate, are of the opinion that the Proposed Adoption of the New Share Issue Mandate is in the best interests of the Company. Accordingly, the Directors recommend that Shareholders vote in favour of the ordinary resolution relating to the Proposed Adoption of the New Share Issue Mandate at the EGM.

As the Directors are entitled to participate in the PSP, the Directors have abstained from making any recommendation on the Proposed Amendments to the PSP.

Shareholders should note that the resolutions relating to the Proposed Adoption of the New Share Issue Mandate and the Proposed Amendments to the PSP are conditional upon the passing of the resolution approving the Proposed Transfer but not vice versa. In the event that the Special Resolution relating to the Proposed Transfer is not passed, the resolutions relating to the Proposed Adoption of the New Share Issue Mandate and the Proposed Amendments to the PSP will also not be passed.

7. ABSTENTION FROM VOTING

Shareholders who are eligible to participate in the PSP must abstain from voting at the EGM in respect of their holdings of Shares (if any) on Resolution 3 relating to the Proposed Amendments to the PSP. Such Shareholders will not accept appointments as proxies or otherwise for voting at the EGM in respect of Resolution 3 unless specific instructions have been given in the proxy form on how the votes are to be cast for Resolution 3 to be proposed at the EGM.

All the Directors are eligible to participate in the PSP. Therefore, the Directors (who are also Shareholders) shall also abstain, and shall procure his or her Associates to abstain, from voting at the EGM in respect of Resolution 3 relating to the Proposed Amendments to the PSP. Such Directors will not accept appointments as proxies or otherwise for voting at the EGM in respect of Resolution 3 unless specific instructions have been given in the proxy form on how the votes are to be cast for Resolution 3 to be proposed at the EGM.

The Company will disregard any votes cast by the abovementioned persons who are required to abstain from voting on Resolution 3 to be tabled at the EGM.

8. EXTRAORDINARY GENERAL MEETING

The EGM, notice of which is set out on pages N-1 to N-9 of this Circular, will be convened on Tuesday, 18 August 2026 at Dunearn Ballroom III, Level 1, Raffles Town Club, 1 Plymouth Avenue, Singapore 297753 at 10.00 a.m. for the purpose of considering and, if thought fit, passing with or without modifications, the resolutions set out in the Notice of EGM on pages N-1 to N-4 of this Circular.

9. ACTION TO BE TAKEN BY SHAREHOLDERS

If a Shareholder is unable to attend the EGM and wishes to appoint a proxy to attend and vote in his place or on his behalf, he should complete, sign and return the Proxy Form appended in this Circular in accordance with the instructions printed thereon as soon as possible and, in any event, so as to reach the registered office of the Company at 15 Genting Road, Singapore 349493, not less than 72 hours before the time appointed for holding the EGM.

The completion and return of the Proxy Form by a Shareholder will not prevent him from attending and voting at the EGM if he subsequently wishes to do so. In such an event, the Proxy Form shall be deemed to be revoked.

A Depositor shall not be regarded as a Shareholder entitled to attend the EGM and to speak and vote at the EGM unless he is shown to have Shares entered against his name in the Depository Register, as certified by the Depository at least 72 hours before the EGM.

In the event that Shareholders and other investors are in doubt about the actions they should take, they should consult their stockbrokers, bank managers, solicitors, accountants or other professional advisers.

10. DIRECTORS' RESPONSIBILITY STATEMENT

The Directors collectively and individually accept full responsibility for the accuracy of the information given in this Circular and confirm after making all reasonable enquiries that, to the best of their knowledge and belief, this Circular constitutes full and true disclosure of all material facts about the Proposed Transfer, the Proposed Adoption of the New Share Issue Mandate, the Proposed Amendments to the PSP, and the Group in relation to the Proposed Transfer, the Proposed Adoption of the New Share Issue Mandate and the Proposed Amendments to the PSP, and the Directors are not aware of any facts the omission of which would make any statement in this Circular misleading. Where information in the Circular has been extracted from published or otherwise publicly available sources or obtained from a named source, the sole responsibility of the Directors has been to ensure that such information has been accurately and correctly extracted from those sources and/or reproduced in the Circular in its proper form and context.

11. DOCUMENTS AVAILABLE FOR INSPECTION

Copies of the following documents are available for inspection at the registered office of the Company at 15 Genting Road Singapore 349493 during normal business hours from the date hereof up to and including the date of the EGM:

(a) the Constitution of the Company;

(b) the Company's annual report in respect of the financial year ended 31 December 2025;

(c) the announcements made by the Company dated 27 May 2026 and 1 July 2026 in respect of the Proposed Transfer; and

(d) the PSP Rules.

Yours faithfully
KOH BROTHERS ECO ENGINEERING LIMITED
For and on behalf of the Board of Directors

Koh Keng Siang
Non-Executive and Non-Independent Chairman

APPENDIX – PROPOSED AMENDMENTS TO THE PSP

The amendments which are proposed to be made to the rules of the PSP are set out below. For ease of reference, the full text of the PSP has been reproduced. The proposed amendments to the rules of the PSP have been marked up to show insertions underlined and deletions struck through.

RULES OF THE KOH BROTHERS ECO ENGINEERING LIMITED PERFORMANCE SHARE PLAN 2017

1. NAME OF THE PLAN

The Plan shall be called the "**Koh Brothers ECO Engineering Limited Performance Share Plan 2017**".

2. DEFINITIONS

2.1 In the Plan, unless the context otherwise requires, the following words and expressions shall have the following meanings:

"**Act**"	:	The Companies Act **<u>1967</u>**~~, Chapter 50~~ of Singapore, as amended**<u>, supplemented</u>** or modified, from time to time.
"**Adoption Date**"	:	The date on which the Plan is adopted by the Company in general meeting.
"**Auditor**"	:	The auditor of the Company for the time being.
"**Award**"	:	A contingent award of Shares granted under Rule 5.
"**Award Date**"	:	In relation to an Award, the date on which the Award is granted pursuant to Rule 5.
"**Award Letter**"	:	A letter in such form as the Committee shall approve confirming an Award granted to a Participant by the Committee.
~~"**Catalist**"~~	~~:~~	~~The Catalist, being the sponsor-supervised listing platform of the Singapore Exchange.~~
"**CDP**"	:	The Central Depository (Pte) Limited.
"**Committee**"	:	A committee comprising directors of the Company duly authorised and appointed by the board of directors of the Company to administer the Plan.
"**Communication**"	:	An Award, including the Award Letter and/or any correspondence made or to be made under the Plan (individually or collectively).

"**Company**" or "**KBE**"	:	Koh Brothers Eco Engineering Limited, a company incorporated in the Republic of Singapore.
"**Constitution**"	:	The Constitution of the Company, as amended from time to time.
"**CPF**"	:	Central Provident Fund.
"**Depository Agent**"	:	Shall have the meaning ascribed to it in the Securities and Futures Act **2001**~~, Chapter 289~~ of Singapore
"**Group**"	:	The Company and its subsidiaries.
"**Group Employee**"	:	Any employee of the Group (including any Group Executive Director) selected by the Committee to participate in the Plan in accordance with Rule 4.
"**Group Executive Director**"	:	A director of the Company and/or any of its subsidiaries, as the case may be, who performs an executive function.
~~"**Listing Manual**"~~	~~:~~	~~The Listing Manual of the SGX-ST Singapore Exchange, including Section B: Rules of Catalist, as amended or modified from time to time.~~
"**Mainboard**"	:	**The Mainboard of the SGX-ST.**
"**Market Day**"	:	A day on which the **SGX-ST** ~~Singapore Exchange~~ is open for trading in securities.
"**Market Value**"	:	In relation to a Share, on any day: (a) the volume-weighted average price of a Share on the **SGX-ST** ~~Singapore Exchange~~ over the five (5) immediately preceding Market Days on which the Shares are transacted on the **SGX-ST** ~~Singapore Exchange~~; or (b) if the Committee is of the opinion that the Market Value as determined in accordance with (a) above is not representative of the value of a Share, such price as the Committee may determine, such determination to be confirmed in writing by the Auditor (acting only as experts and not as arbitrators) to be in their opinion, fair and reasonable.
"**Non-Executive Director**"	:	A director of the Company and/or any of its subsidiaries, as the case may be, other than a Group Executive Director.

"**Participant**"	:	A Group Employee or Non-Executive Director who has been granted an Award.
"**Performance Condition**"	:	In relation to an Award, the condition specified on the Award Date in relation to that Award.
"**Performance Period**"	:	In relation to an Award, a period, the duration of which shall be determined by the Committee on the Award Date, during which the Performance Condition is to be satisfied.
"**Plan**"	:	The Koh Brothers Eco Engineering Limited Performance Share Plan 2017, as the same may be modified or altered from time to time.
"**Release**"	:	In relation to an Award, the release at the end of the Performance Period relating to that Award of all or some of the Shares to which that Award relates in accordance with Rule 7 and, to the extent that any Shares which are the subject of the Award are not released pursuant to Rule 7, the Award in relation to those Shares shall lapse accordingly, and "**Released**" shall be construed accordingly.
"**Released Award**"	:	An Award which has been Released in full or in part in accordance with Rule 7.
"**Retention Period**"	:	In relation to an Award, such period commencing on the Vesting Date in relation to that Award as may be determined by the Committee on the Award Date.
"**Security Device**"	:	Any smartcard, digital certificate, digital signature, encryption device, electronic key, logon identifier, password, personal identification number, and/or other code or any access procedure incorporating any one or more of the foregoing, designated by the Company for use in conjunction with the Plan.
"**Shares**"	:	Ordinary shares of the Company.
"~~**Singapore Exchange**~~ **SGX-ST**"	:	The Singapore Exchange Securities Trading Limited.
"**Vesting**"	:	In relation to Shares which are the subject of a Released Award, the absolute entitlement to all or some of the Shares which are the subject of a Released Award and "**Vest**" and "**Vested**" shall be construed accordingly.
"**Vesting Date**"	:	In relation to Shares which are the subject of a Released Award, the date (as determined by the Committee and

notified to the relevant Participant) on which those Shares have Vested pursuant to Rule 7.

"$"	:	Singapore dollar.
"%"	:	Per centum or percentage.

2.2 Words importing the singular number shall, where applicable, include the plural number and *vice versa*. Words importing the masculine gender shall, where applicable, include the feminine and neuter gender.

2.3 Any reference to a time of a day in the Plan is a reference to Singapore time unless otherwise stated.

2.4 Any reference in the Plan to any enactment is a reference to that enactment as for the time being amended or re-enacted. Any word defined under the Act**, the Mainboard Rules** or any ~~statutory~~ modification thereof and not otherwise defined in the Plan and used in the Plan shall have the meaning assigned to it under the Act, **the Mainboard Rules** or any ~~statutory~~ modification thereof, as the case may be.

3. OBJECTIVES OF THE PLAN

The Plan is a share incentive scheme. The Plan is proposed on the basis that it is important to retain employees whose contributions are essential to the well-being and prosperity of the Group and to give recognition to outstanding employees and executive directors of the Group who have contributed to the growth of the Group. The Plan will also enable grants of fully paid Shares to be made to Non-Executive Directors to give recognition to the contributions made or to be made by such Non-Executive Directors to the success of the Group. The Plan will give Participants an opportunity to have a personal equity interest in the Company and will help to achieve the following positive objectives:

(a) motivate employees to optimise their performance standards and efficiency, maintain a high level of contribution to the Group and strive to deliver long-term shareholder value;

(b) align the interests of employees and non-executive directors with the interests of the shareholders of the Company;

(c) retain key employees and executive directors of the Group whose contributions are key to the long-term growth and profitability of the Group;

(d) instil loyalty to, and a stronger identification by employees with the long-term prosperity of, the Company; and

(e) attract potential employees with relevant skills to contribute to the Group and to create value for the shareholders of the Company.

4. ELIGIBILITY OF PARTICIPANTS

4.1 The following persons, unless they are also controlling shareholders (as defined in ~~the Listing Manual~~ **the Mainboard Rules**) of the Company or associates (as defined in **the Mainboard Rules**) of such controlling shareholders, shall be eligible to participate in the Plan at the absolute discretion of the Committee:

(a) Group Employees who have attained the legal age of twenty-one (21) years and hold such rank as may be designated by the Committee from time to time; and

(b) Non-Executive Directors.

4.2 Subject to the Act and any requirements of the **SGX-ST**~~Singapore Exchange~~ or any other stock exchange on which the Shares may be listed or quoted, the terms of eligibility for participation in the Plan may be amended from time to time at the absolute discretion of the Committee.

5. GRANT OF AWARDS

5.1 Subject as provided in Rule 8, the Committee may grant Awards to Group Employees and/or Non-Executive Directors, in each case, as the Committee may select, in its absolute discretion, at any time during the period when the Plan is in force.

5.2 The number of Shares which are the subject of each Award to be granted to a Participant in accordance with the Plan shall be determined at the absolute discretion of the Committee, which shall take into account such criteria as it considers fit, including (but not limited to), in the case of a Group Employee, his rank, job performance, creativity, innovativeness, entrepreneurship, years of service and potential for future development, his contribution to the success and development of the Group and the extent of effort and resourcefulness required to achieve the Performance Condition within the Performance Period, and in the case of a Non-Executive Director, his board and board committee appointments and attendance, and his contribution to the success and development of the Group.

5.3 In relation to an Award, the Committee shall decide:

(a) the Participant;

(b) the Award Date;

(c) the number of Shares which are the subject of the Award;

(d) the Performance Condition;

(e) the Performance Period;

(f) the Vesting Date(s), if any;

(g) the extent to which Shares which are the subject of that Award shall be Released on the Performance Condition being satisfied (whether fully or partially) or exceeded or not being satisfied, as the case may be, at the end of the Performance Period;

(h) the Retention Period in relation to any or all of the Shares comprised in the Award, if any; and

(i) any other condition which the Committee may determine in relation to that Award.

5.4 The Committee may amend or waive the Performance Period, the Performance Condition, the Retention Period and/or any condition in respect of an Award:

(a) in the event of a take-over offer being made for the Shares or a compromise or arrangement proposed for the purposes of, or in connection with, a scheme for the reconstruction of the Company or its amalgamation with another company or companies being approved by shareholders of the Company and/or sanctioned by the court under the Act or in the event of an order being made or a resolution passed for the winding-up of the Company (other than as provided in Rule 6.1(d) or for reconstruction or amalgamation) or a proposal to sell all or substantially all of the assets of the Company; or

(b) if anything happens which causes the Committee to conclude that:

(i) a changed Performance Condition would be a fairer measure of performance, and would be no less difficult to satisfy;

(ii) the Performance Condition should be waived; or

(iii) the Retention Period should be reduced or waived,

and shall notify the Participants of such change or waiver.

5.5 As soon as reasonably practicable after making an Award the Committee shall send to each Participant an Award Letter confirming the Award and specifying in relation to the Award:

(a) the Award Date;

(b) the number of Shares which are the subject of the Award;

(c) the Performance Condition;

(d) the Performance Period;

(e) the Vesting Date(s), if any;

(f) the extent to which Shares which are the subject of that Award shall be Released on the Performance Condition being satisfied (whether fully or partially) or exceeded or not being satisfied, as the case may be, at the end of the Performance Period;

(g) the Retention Period in relation to any or all of the Shares comprised in the Award, if any; and

(h) any other condition which the Committee may determine in relation to that Award.

5.6 Participants are not required to pay for the grant of Awards.

5.7 An Award or Released Award shall be personal to the Participant to whom it is granted and, prior to the allotment and/or transfer to the Participant of the Shares to which the Released Award relates, shall not be transferred, charged, assigned, pledged or otherwise disposed of, in whole or in part, except with the prior approval of the Committee and if a Participant shall do, suffer or permit any such act or thing as a result of which he would or might be deprived of any rights under an Award or Released Award, that Award or Released Award shall immediately lapse.

6. EVENTS PRIOR TO THE VESTING DATE

6.1 An Award shall, to the extent not yet Released, immediately lapse without any claim whatsoever against the Company in any of the following events, namely:

(a) the Participant (being a Group Employee) ceasing to be in the employment of the Group for any reason whatsoever (other than as specified in Rule 6.2 (a), (b) and (c) below);

(b) the bankruptcy of a Participant or the happening of any other event which results in his being deprived of the legal or beneficial ownership of the Award;

(c) the misconduct on the part of a Participant as determined by the Committee in its discretion; or

(d) an order being made or a resolution passed for the winding-up of the Company on the basis, or by reason, of its insolvency.

6.2 In any of the following events, namely:

(a) the retirement of a Participant or the Participant (being a Group Employee) ceasing to be employed by the Group by reason of (i) ill health, injury or disability (in each case, evidenced to the satisfaction of the Committee) or death, (ii) redundancy, or (iii) any other reason approved in writing by the Committee;

(b) the completion of a fixed term contract for a Participant (being a Group Employee) on a fixed term contract;

(c) the Participant (being a Group Employee) ceasing to be in the employment of the Group by reason of:

(i) a transfer of employment to another subsidiary of the Company; or

(ii) a subsequent transfer of employment (from time to time) to another subsidiary, following a transfer of employment by a Participant to any of the companies described in sub-paragraph (i) above;

(d) the Participant (being a Non-Executive Director) ceasing to be a director of the Company or the relevant subsidiary of the Company; or

(e) any other event approved by the Committee,

then the Committee may, in its absolute discretion, preserve all or any part of any Award and decide as soon as reasonably practicable following such event either to Vest some or all of the

Shares which are the subject of the Award or to preserve all or part of any Award until the end of the Performance Period and subject to the provisions of the Plan. In exercising its discretion, the Committee will have regard to all circumstances on a case-by-case basis, including (but not limited to) the contributions made by that Participant and the extent to which the Performance Condition has been satisfied.

6.3 For the purpose of Rule 6, a Participant (being a Group Employee) shall be deemed to have ceased to be employed by the Company or any of its subsidiaries (as the case may be) as of the last day of his employment with such company.

6.4 Without prejudice to the provisions of Rule 5.4, if before the Vesting Date, any of the following occurs:

(a) a take-over offer for the Shares becomes or is declared unconditional;

(b) a compromise or arrangement proposed for the purposes of, or in connection with, a scheme for the reconstruction of the Company or its amalgamation with another company or companies being approved by shareholders of the Company and/or sanctioned by the court under the Act; or

(c) an order being made or a resolution passed for the winding-up of the Company (other than as provided in Rule 6.1(d) or for amalgamation or reconstruction),

the Committee will consider, at its discretion, whether or not to Release any Award, and will take into account all circumstances on a case-by-case basis, including (but not limited to) the contributions made by that Participant. If the Committee decides to Release any Award, then in determining the number of Shares to be Vested in respect of such Award, the Committee will have regard to the proportion of the Performance Period which has elapsed and the extent to which the Performance Condition has been satisfied. Where Awards are Released, the Committee will, as soon as practicable after the Awards have been Released, procure the allotment or transfer to each Participant of the number of Shares so determined, such allotment or transfer to be made in accordance with Rule 7. If the Committee so determines, the Release of Awards may be satisfied in cash as provided in Rule 7.

7. RELEASE OF AWARDS

7.1 Review of Performance Condition

7.1.1 As soon as reasonably practicable after the end of each Performance Period, the Committee shall review the Performance Condition specified in respect of each Award and determine at its discretion whether it has been satisfied and, if so, the extent to which it has been satisfied, and, subject to the Committee having determined that any other condition applicable thereto has been satisfied and (subject to Rule 6) ***provided that*** the relevant Participant has continued to be a Group Employee or a Non-Executive Director, as the case may be, from the Award Date up to the end of the Performance Period, shall Release to that Participant all or part (as determined by the Committee at its discretion in the case where the Committee has determined that there has been partial satisfaction of the Performance Condition) of the Shares to which his Award relates in accordance with the Performance Condition specified in respect of his Award on the Vesting Date. If not, the Awards shall lapse and be of no value.

The Committee shall have the discretion to determine whether the Performance Condition has been satisfied (whether fully or partially) or exceeded and in making any such determination, the Committee shall have the right to make reference to the audited results of the Company or the Group to take into account such factors as the Committee may determine to be relevant, such as changes in accounting methods, taxes and extraordinary events, and further, the right to amend the Performance Condition if the Committee decides that a changed performance target would be a fairer measure of performance.

7.1.2 Shares which are the subject of a Released Award shall be Vested to a Participant on the Vesting Date, which shall be a Market Day falling as soon as practicable after the review by the Committee referred to in Rule 7.1.1 and, on the Vesting Date, the Committee will procure the allotment or transfer to each Participant of the number of Shares (which may, in the case of a transfer of Shares, include Shares held by the Company as treasury shares) so determined.

7.1.3 Where new Shares are allotted upon the Vesting of any Award, the Company shall, as soon as practicable after such allotment, apply to the **SGX-ST** ~~Singapore Exchange~~ for permission to deal in and for quotation of such Shares.

7.2 Release of Award

Shares which are allotted or transferred on the Release of an Award to a Participant shall be issued in the name of, or transferred to, CDP to the credit of the securities account of that Participant maintained with CDP, the securities sub-account of that Participant maintained with a Depository Agent, the CPF investment account of that Participant maintained with a CPF agent bank, in each case, as designated by that Participant.

7.3 Ranking of Shares

New Shares allotted and issued, and existing Shares procured by the Company for transfer, on the Release of an Award shall:

(a) be subject to all the provisions of the Constitution of the Company; and

(b) rank in full for all entitlements, including dividends or other distributions declared or recommended in respect of the then existing Shares, the Record Date for which is on or after the relevant Vesting Date, and shall in all other respects rank *pari passu* with other existing Shares then in issue.

In this Rule 7.3, "**Record Date**" means the date fixed by the Company for the purposes of determining entitlements to dividends or other distributions to or rights of holders of Shares.

7.4 Cash Awards

The Committee, in its absolute discretion, may determine to make a Release of an Award, wholly or partly, in the form of cash rather than Shares, in which event the Participant shall receive on the Vesting Date, in lieu of all or part of the Shares which would otherwise have been allotted or transferred to him on Release of his Award, the aggregate Market Value of such Shares on the Vesting Date.

7.5 Retention Period

If a Retention Period is specified in an Award, Shares which are allotted or transferred pursuant to Rule 7.2 shall not be transferred, charged, assigned, pledged or otherwise disposed of, in whole or in part, during such Retention Period, except to the extent set out in the Award Letter or with the prior approval of the Committee. The Company shall be at liberty to take any steps which it considers necessary or appropriate to enforce or give effect to the restriction on the transfer, charge, assignment, pledge or disposal of Shares during the Retention Period otherwise than in accordance with the Award Letter or as approved by the Committee.

8. LIMITATION ON THE SIZE OF THE PLAN

8.1 The total number of Shares which may be delivered pursuant to Awards granted under the Plan (whether in the form of Shares or in the form of cash in lieu of Shares) on any date, when added to:

(a) the total number of new Shares allotted and issued and/or to be allotted and issued, issued Shares (including treasury shares) delivered and/or to be delivered, and Shares Released and/or to be Released in the form of cash in lieu of Shares, pursuant to Awards granted under the Plan; and

(b) the total number of new Shares allotted and issued and/or to be allotted and issued, issued Shares (including treasury shares) delivered and/or to be delivered, pursuant to options and/or awards granted under any other share scheme adopted by the Company for the time being in force,

shall not exceed ~~20%~~ **15%** of the total number of issued Shares (excluding **treasury shares and subsidiary holdings from time to time** ~~Shares held by the Company as treasury shares~~) on the date preceding the date of the relevant Award~~.,~~ **and in any case, will be subject to the limits as stipulated under the Mainboard Rules.**

8.2 Shares which are the subject of Awards which have lapsed for any reason whatsoever may be the subject of further Awards granted by the Committee under the Plan.

9. ADJUSTMENT EVENTS

9.1 If a variation in the ordinary share capital of the Company (whether by way of a ~~capitalisation of profits or reserves~~ rights issue, **bonus issue**, **capital** reduction, subdivision **or** consolidation **of shares or** distribution ~~or otherwise~~) shall take place or if the Company shall make a declaration of a special dividend (whether interim or final and whether in cash or in specie), then:

(a) the class and/or number of Shares which are the subject of an Award to the extent not yet Vested; and/or

(b) the class and/or number of Shares in respect of which future Awards may be granted under the Plan,

shall be adjusted in such manner as the Committee may, in its absolute discretion, determine to be appropriate.

9.2 Unless the Committee considers an adjustment to be appropriate, the issue of securities as consideration for a private placement of securities or in connection with an acquisition of any assets, or upon the exercise of any options or conversion of any loan stock or any other securities convertible into Shares or subscription rights of any warrants, or the cancellation of issued Shares purchased or acquired by the Company by way of a market purchase of such Shares undertaken by the Company on the **SGX-ST** ~~Singapore Exchange~~ or any other stock exchange on which the Shares are quoted or listed during the period when a share purchase mandate granted by shareholders of the Company (including any renewal of such mandate) is in force, shall not normally be regarded as a circumstance requiring adjustment.

9.3 Notwithstanding the provisions of Rule 9.1:

(a) any adjustment (except in relation to a ~~capitalisation~~ **bonus** issue) must be confirmed in writing by the Auditor (acting only as experts and not as arbitrators) to be in their opinion, fair and reasonable; and

(b) the adjustment must be made in such a way that a Participant will not receive a benefit that a holder of Shares does not receive.

9.4 Upon any adjustment required to be made pursuant to this Rule 9, the Company shall notify the Participant (or his duly appointed personal representatives where applicable) in writing and deliver to him (or his duly appointed personal representatives where applicable) a statement setting forth the class and/or number of Shares thereafter to be allotted and issued, or transferred on the Vesting of an Award. Any adjustment shall take effect upon such written notification being given or on such date as may be specified in such written notification.

10. ADMINISTRATION OF THE PLAN

10.1 The Plan shall be administered by the Committee in its absolute discretion with such powers and duties as are conferred on it by the board of directors of the Company, ***provided that*** no member of the Committee shall participate in any deliberation or decision in respect of Awards to be granted to him or held by him.

10.2 The Committee shall have the power, from time to time, to make and vary such arrangements, guidelines and/or regulations (not being inconsistent with the Plan) for the implementation and administration of the Plan, to give effect to the provisions of the Plan and/or to enhance the benefit of the Awards and the Released Awards to the Participants, as it may, in its absolute discretion, think fit. Any matter pertaining or pursuant to the Plan and any dispute and uncertainty as to the interpretation of the Plan, any rule, regulation or procedure thereunder or any rights under the Plan shall be determined by the Committee.

10.3 Neither the Plan nor the grant of Awards under the Plan shall impose on the Company or the Committee or any of its members any liability whatsoever in connection with:

(a) the lapsing of any Awards pursuant to any provision of the Plan;

(b) the failure or refusal by the Committee to exercise, or the exercise by the Committee of, any discretion under the Plan; and/or

(c) any decision or determination of the Committee made pursuant to any provision of the Plan.

10.4 Any decision or determination of the Committee made pursuant to any provision of the Plan (other than a matter to be certified by the Auditor) shall be final, binding and conclusive (including for the avoidance of doubt, any decisions pertaining to disputes as to the interpretation of the Plan or any rule, regulation or procedure hereunder or as to any rights under the Plan). The Committee shall not be required to furnish any reasons for any decision or determination made by it.

11. NOTICES AND COMMUNICATIONS

11.1 Any notice required to be given by a Participant to the Company shall be sent or made to the registered office of the Company or such other addresses (including electronic mail addresses) or facsimile number, and marked for the attention of the Committee, as may be notified by the Company to him in writing.

11.2 Any notices or documents required to be given to a Participant or any correspondence to be made between the Company and the Participant shall be given or made by the Committee (or such person(s) as it may from time to time direct) on behalf of the Company and shall be delivered to him by hand or sent to him at his home address, electronic mail address or facsimile number according to the records of the Company or the last known address, electronic mail address or facsimile number of the Participant.

11.3 Any notice or other communication from a Participant to the Company shall be irrevocable, and shall not be effective until received by the Company. Any other notice or communication from the Company to a Participant shall be deemed to be received by that Participant, when left at the address specified in Rule 11.2 or, if sent by post, on the day following the date of posting or, if sent by electronic mail or facsimile transmission, on the day of despatch.

11.4 Any Communication under the Plan may be communicated electronically through the use of a Security Device, or through an electronic page, site, or environment designated by the Company which is accessible only through the use of a Security Device, and such Communication shall thereby be deemed to have been sent by the designated holder of such Security Device.

11.5 The Company may accept and act upon any Communication issued and/or transmitted through the use of the Participant's Security Device pursuant to Rule 11.4 (whether actually authorised by the Participant or not) as his authentic and duly authorised Communication and the Company shall be under no obligation to investigate the authenticity or authority of persons effecting the Communication or to verify the accuracy and completeness of the Communication and the Company may treat the Communication as valid and binding on the Participant, notwithstanding any error, fraud, forgery, lack of clarity or misunderstanding in the terms of such Communication.

11.6 All Communications issued and/or transmitted through the use of a Participant's Security Device pursuant to Rule 11.4 (whether authorised by the Participant or not) are irrevocable and binding on the Participant upon transmission to the Company and the Company shall be entitled to effect, perform or process such Communications without the Participant's further consent and without any further reference or notice to the Participant.

11.7 It shall be the Participant's sole responsibility to ensure that all information contained in a

Communication is complete, accurate, current, true and correct.

11.8 A Participant shall ensure (and shall take all necessary precautions to ensure) that:

(a) he complies with the Company's procedural and/or operational guidelines relating to Security Devices;

(b) all his Security Devices are kept completely confidential and secure; and

(c) there is no unauthorised use or abuse of any of his Security Devices.

11.9 A Participant shall notify and/or contact the Company immediately if he becomes aware, has reason to believe, or suspects that any Security Device has become compromised, including but not limited to where:

(a) the security or integrity of any Security Device may have been compromised;

(b) such Security Device has become known or been revealed to any other person;

(c) there has been unauthorised use of the Security Device; and/or

(d) such Security Device is lost, damaged, defective or stolen,

and the Participant shall immediately cease to use such compromised Security Device until further notice from the Company. The Participant shall be bound by all Communications and transactions resulting from any Communications made which are referable to any compromised Security Device until such time as the Company has received a notification from the Participant under this Rule 11.

11.10 The Company's records of the Communications, and its record of any transactions maintained by any relevant person authorised by the Company relating to or connected with the Plan, whether stored in electronic or printed form, shall be binding and conclusive on a Participant and shall be conclusive evidence of such Communications and/or transactions. All such records shall be admissible in evidence and the Participant shall not challenge or dispute the admissibility, reliability, accuracy or the authenticity of the contents of such records merely on the basis that such records were incorporated and/or set out in electronic form or were produced by or are the output of a computer system, and the Participant waives any of his/her rights (if any) to so object.

11.11 Any provision in these Rules or any regulation of the Committee requiring a Communication to be signed by a Participant may be satisfied in the case of an electronic Communication, by the execution of any on-line act, procedure or routine designated by the Company to signify the Participant’s intention to be bound by such Communication.

12. MODIFICATIONS TO THE PLAN

12.1 Any or all the provisions of the Plan may be modified and/or altered at any time and from time to time by resolution of the Committee, except that:

(a) no modification or alteration shall adversely affect the rights attached to any Award granted prior to such modification or alteration except with the consent in writing of such number of Participants who, if their Awards were Released to them upon the Performance Conditions for their Awards being satisfied in full, would thereby become entitled to not less than three-quarters in number of all the Shares which would fall to be Vested upon Release of all outstanding Awards upon the Performance Conditions for all outstanding Awards being satisfied in full;

(b) the definitions of "Committee", "Group", "Group Employee", "Group Executive Director", "Non-Executive Director", "Participant" and "Performance Period" and the provisions of Rules 4, 5, 6, 7, 8, 9, 10 and this Rule 12 shall not be altered to the advantage of Participants except with the prior approval of the Company's shareholders in general meeting; and

(c) no modification or alteration shall be made **except in compliance with the Mainboard Rules or the rules of such other stock exchange on which the Shares are quoted or listed** ~~without the prior approval of the Singapore Exchange~~ and such other regulatory authorities as may be necessary.

For the purposes of Rule 12.1(a), the opinion of the Committee as to whether any modification or alteration would adversely alter the rights attached to any Award shall be final, binding and conclusive. For the avoidance of doubt, nothing in this Rule 12.1 shall affect the right of the Committee under any other provision of the Plan to amend or adjust any Award.

12.2 Notwithstanding anything to the contrary contained in Rule 12.1, the Committee may at any time by resolution (and without any other formality, save for the prior approval of the **SGX-ST** ~~Singapore Exchange~~) amend or alter the Plan in any way to the extent necessary or desirable, in the opinion of the Committee, to cause the Plan to comply with, or take into account, any statutory provision (or any amendment or modification thereto, including amendment of or modification to the Act) or the provision or the regulations of any regulatory or other relevant authority or body (including the **SGX-ST** ~~Singapore Exchange~~).

12.3 Written notice of any modification or alteration made in accordance with this Rule 12 shall be given to all Participants.

13. TERMS OF EMPLOYMENT UNAFFECTED

The terms of employment of a Participant (being a Group Employee) shall not be affected by his participation in the Plan, which shall neither form part of such terms nor entitle him to take into account such participation in calculating any compensation or damages on the termination of his employment for any reason.

14. DURATION OF THE PLAN

14.1 The Plan shall continue to be in force at the discretion of the Committee, subject to a maximum period of ten (10) years commencing on the Adoption Date, provided always that the Plan may continue beyond the above stipulated period with the approval of the Company's shareholders by ordinary resolution in general meeting and of any relevant authorities which may then be required.

14.2 The Plan may be terminated at any time by the Committee or, at the discretion of the Committee, by resolution of the Company in general meeting, subject to all relevant approvals which may be required and if the Plan is so terminated, no further Awards shall be granted by the Committee hereunder.

14.3 The expiry or termination of the Plan shall not affect Awards which have been granted prior to such expiry or termination, whether such Awards have been Released (whether fully or partially) or not.

15. TAXES

All taxes (including income tax) arising from the grant, Vesting or Release of any Award granted to any Participant under the Plan shall be borne by that Participant.

16. COSTS AND EXPENSES OF THE PLAN

16.1 Each Participant shall be responsible for all fees of CDP relating to or in connection with the issue and allotment or transfer of any Shares pursuant to the Release of any Award in CDP's name, the deposit of share certificate(s) with CDP, the Participant's securities account with CDP, the Participant's securities sub-account with a CDP Depository Agent or CPF investment account with a CPF agent bank.

16.2 Save for the taxes referred to in Rule 15 and such other costs and expenses expressly provided in the Plan to be payable by the Participants, all fees, costs and expenses incurred by the Company in relation to the Plan including but not limited to the fees, costs and expenses relating to the allotment and issue, or transfer, of Shares pursuant to the Release of any Award shall be borne by the Company.

17. DISCLAIMER OF LIABILITY

Notwithstanding any provisions herein contained, the Committee and the Company and the Company's directors and employees shall not under any circumstances be held liable for any costs, losses, expenses and damages whatsoever and howsoever arising in any event, including but not limited to the Company's delay in issuing, or procuring the transfer of, the Shares or applying for or procuring the listing of new Shares on the **SGX-ST** ~~Singapore Exchange~~ in accordance with Rule 7.1.3.

18. DISCLOSURES IN ANNUAL REPORTS

The following disclosures or the appropriate negative statements (as applicable) will be made by the Company in its annual report for so long as the Plan continues in operation:

(a) the names of the members of the Committee administering the Plan;

(b) the information required in the table below for the following Participants:

(i) directors of the Company; ~~and~~

(ii) Participants (other than those in paragraph (i) above) who have received Shares pursuant to the Release of Awards granted under the Plan which, in aggregate, represent 5% or more of the total number of Shares available under the Plan~~.~~**; and**

Name of Participant	**Number of shares comprised in**	**Aggregate number of shares**	**Aggregate number of shares**	**Aggregate number of shares**

	awards granted during the financial year under review (including terms)	**comprised in awards granted since commencement of the Plan to the end of the financial year under review**	**comprised in awards Released under the Plan since commencement of the Plan to the end of the financial year under review**	**comprised in awards outstanding as at the end of the financial year under review**

(iii) **Such other information as may be required by the Mainboard Rules or the Act,**

provided that if any of the above requirements is not applicable, an appropriate negative statement shall be included therein.

19. COLLECTION, USE AND DISCLOSURE OF PERSONAL DATA

For the purposes of implementing and administering the Plan, and in order to comply with any applicable laws, listing rules, regulations and/or guidelines, the Company will collect, use and disclose the personal data of the Participants, as contained in each Award Letter and/or any other notice or communication given or received pursuant to the Plan, and/or which is otherwise collected from the Participants (or their authorised representatives). By participating in the Plan, each Participant consents to the collection, use and disclosure of his personal data for all such purposes, including disclosure of data to related corporations of the Company and/or third parties who provide services to the Company (whether within or outside Singapore), and to the collection, use and further disclosure by such parties for such purposes. Each Participant also warrants that where he discloses the personal data of third parties to the Company in connection with this Plan, he has obtained the prior consent of such third parties for the Company to collect, use and disclose their personal data for the abovementioned purposes, in accordance with any applicable laws, regulations and/or guidelines. Each Participant shall indemnify the Company in respect of any penalties, liabilities, claims, demands, losses and damages as a result of the Participant's breach of this warranty.

20. DISPUTES

Any disputes or differences of any nature arising hereunder or in relation to any Award shall be referred to the Committee and its decision shall be final and binding in all respects.

21. GOVERNING LAW

The Plan shall be governed by, and construed in accordance with, the laws of the Republic of Singapore. The Participants, by accepting grants of Awards in accordance with the Plan, and the Company submit to the exclusive jurisdiction of the courts of the Republic of Singapore.

22. CONTRACTS (RIGHTS OF THIRD PARTIES) ACT~~, CHAPTER 53B~~

No person other than the Company or a Participant shall have any right to enforce any provision of the Plan or any Award by virtue of the Contracts (Rights of Third Parties) Act **2001** ~~, Chapter 53B~~ of Singapore.

KOH BROTHERS ECO ENGINEERING LIMITED
(Unique Entity Number: 197500111H)
(Incorporated in Singapore)

NOTICE OF EXTRAORDINARY GENERAL MEETING

Unless otherwise defined herein, capitalised terms shall have the meaning ascribed to them in the Company's circular to shareholders dated 23 July 2026 (the "Circular").

NOTICE IS HEREBY GIVEN that an Extraordinary General Meeting ("EGM") of Koh Brothers Eco Engineering Limited (the "Company") will be convened and held at Dunearn Ballroom III, Level 1, Raffles Town Club, 1 Plymouth Avenue, Singapore 297753, on Tuesday, 18 August 2026 at 10.00 a.m. for the purpose of considering, and if thought fit, passing with or without modifications:

Shareholders should note that Resolutions 2 and 3 as set out in this Notice are conditional upon the passing of Resolution 1 as a Special Resolution but not vice versa. This means that if Resolution 1 is not approved, all of Resolutions 2 and 3 will not be duly approved as well.

AS SPECIAL RESOLUTION

1. **THE PROPOSED TRANSFER** (Resolution 1)

That:

(a) approval be and is hereby given for the Company to transfer its listing from Catalist to the Mainboard of the SGX-ST (the "Proposed Transfer"); and

(b) the Directors of the Company and each of them be and is hereby authorised to complete and do all such acts and things (including executing all such documents and ancillary agreements and to make all such amendments thereto as may be required in connection with the Proposed Transfer) as they or he may consider necessary, desirable or expedient or in the interests of the Company to give effect to the Proposed Transfer.

AS ORDINARY RESOLUTIONS

2. **THE PROPOSED ADOPTION OF THE NEW SHARE ISSUE MANDATE** (Resolution 2)

That, subject to and contingent upon the passing of Resolution 1 as a Special Resolution and the Proposed Transfer becoming effective:

(a) Ordinary Resolution 8 under the heading "Special Business" referred to in the notice of annual general meeting dated 14 April 2026, which was approved by Shareholders at the annual general meeting of the Company held on 29 April 2026, be revoked in its entirety and the new share issue mandate as set out in this Resolution be and is hereby adopted with effect from the date of transfer of the listing of the Company from Catalist to the Mainboard of the SGX-ST;

(b) That authority be and is hereby given to the Directors of the Company to:

(i) issue shares of the Company ("shares") whether by way of rights, bonus or otherwise; and/or

(ii) make or grant offers, agreements or options (collectively, "Instruments") that might or would require shares to be issued during the continuance of this authority or thereafter, including but not limited to the creation and issue of (as well as adjustments to) warrants, debentures or other instruments convertible into shares,

at any time and upon such terms and conditions and for such purposes and to such persons as the Directors may in their absolute discretion deem fit; and

(c) (notwithstanding that the authority conferred by this Resolution may have ceased to be in force) issue shares in pursuance of any Instrument made or granted by the Directors while this Resolution was in force,

provided that:

(i) the aggregate number of shares to be issued pursuant to this Resolution (including shares to be issued in pursuance of Instruments made or granted pursuant to this Resolution) does not exceed 50% of the total number of issued shares (excluding treasury shares and subsidiary holdings)(as calculated in accordance with sub-paragraph (ii) below), of which the aggregate number of shares to be issued other than on a pro-rata basis to shareholders of the Company (including shares to be issued in pursuance of Instruments made or granted pursuant to this Resolution) shall not exceed 20% of the total number of issued shares (excluding treasury shares and subsidiary holdings) (as calculated in accordance with sub-paragraph (ii) below);

(ii) (subject to such manner of calculation as may be prescribed by the SGX-ST) for the purpose of determining the aggregate number of shares that may be issued under sub-paragraph (i) above, the percentage of the total number of issued shares (excluding treasury shares and subsidiary holdings) shall be based on the total number of issued shares (excluding treasury shares and subsidiary holdings) at the time this Resolution is passed, after adjusting for:

(A) new shares arising from the conversion or exercise of any convertible securities;

(B) new shares arising from exercising share options or vesting of share awards, provided the share options or share awards were granted in compliance with the Mainboard Rules; and

(C) any subsequent bonus issue, consolidation or subdivision of shares,

provided further that adjustments in accordance with sub-paragraphs (ii)(A) and (ii)(B) above are only to be made in respect of new shares arising from convertible securities, share options or share awards which were issued and outstanding or subsisting at the time of the passing of this Resolution;

(iii) in exercising the authority conferred by this Resolution, the Company shall comply with the provisions of the Mainboard Rules for the time being in force (unless such compliance has been waived by the SGX-ST) and the Constitution for the time being of the Company; and

(iv) (unless revoked or varied by the Company in general meeting) the authority conferred by this Resolution shall continue in force until the conclusion of the next annual general meeting of the Company or the date by which the next annual general meeting of the Company is required by law to be held, whichever is the earlier.

3. **THE PROPOSED AMENDMENTS TO THE PSP** (Resolution 3)

That, subject to and contingent upon the passing of Resolution 1 as a Special Resolution and the Proposed Transfer becoming effective:

(a) The Proposed Amendments to the PSP as set out in the Appendix to the Circular be and are hereby approved and accordingly, the PSP Rules incorporating such proposed amendments (such PSP Rules so modified as set out in the Appendix to the Circular and hereinafter referred to in this resolution as the "modified PSP Rules") be and are hereby adopted, and shall replace and supersede the existing PSP Rules, with effect from the date of the transfer of the listing of the Company from Catalist to the Mainboard of the SGX-ST;

(b) Ordinary Resolution 12 under the heading "Special Business" referred to in the notice of annual general meeting dated 14 April 2026, which was approved by Shareholders at the annual general meeting of the Company held on 29 April 2026, be revoked in its entirety with effect from the date of transfer of the listing of the Company from Catalist to the Mainboard of the SGX-ST;

(c) That approval be and is hereby given to the Directors of the Company to:

(i) grant awards in accordance with the provisions of the modified PSP Rules;

(ii) allot and issue from time to time such number of fully paid-up ordinary shares of the Company as may be required to be delivered pursuant to the vesting of awards under the modified PSP Rules; and

(iii) allot and issue from time to time such number of fully paid-up ordinary shares of the Company pursuant to any awards granted in accordance with the modified PSP Rules while this Resolution was in force (notwithstanding that such issue of shares pursuant to any awards granted may occur after the expiration of the authority contained in this Resolution), provided that the aggregate number of (A) new ordinary shares allotted and issued and/or to be allotted and issued, (B) existing ordinary shares (including shares held as treasury shares) delivered and/or to be delivered, and (C) ordinary shares released and/or to be released in the form of cash in lieu of ordinary shares, pursuant to awards granted under the modified PSP Rules, shall not exceed 15% of the total number of issued shares of the Company (excluding shares held as treasury shares and subsidiary holdings (as defined in the Mainboard Rules) from time to time) on the day preceding the date of the award and in any case, subject to the limit as stipulated under the Mainboard Rules; and

(d) the Directors of the Company and/or any of them be and are hereby authorised to complete and do all such acts and things (including executing such documents as may be required) as they and/or he may consider necessary, expedient, incidental or in the interests of the Company to give effect to the transactions contemplated and/or authorised by this Resolution.

By Order of the Board

Shin Yong Seub
Executive Director and Chief Executive Officer

23 July 2026

Explanatory Notes:

Ordinary Resolution 2: This Resolution is to authorise the Directors from the date of the forthcoming EGM until the next annual general meeting to issue shares of the Company and/or to make or grant instruments (such as warrants or debentures) convertible into shares ("Instruments"), and to issue shares in pursuance of such Instruments, up to a number not exceeding 50% of the total number of issued shares of the Company (excluding treasury shares and subsidiary holdings), with a sub-limit of 20% for issues other than on a *pro rata* basis to shareholders of the Company.

For the purpose of determining the aggregate number of shares that may be issued, the percentage of issued shares (excluding treasury shares and subsidiary holdings) shall be based on the total number of issued shares (excluding treasury shares and subsidiary holdings) of the Company at the time that this Resolution is passed, after adjusting for (i) new shares arising from the conversion or exercise of any convertible securities or share options or vesting of share awards which were issued and are outstanding or subsisting at the time this Resolution is passed, and (ii) any subsequent bonus issue, consolidation or subdivision of ordinary shares. For the avoidance of doubt, any consolidation or subdivision of ordinary shares of the Company will require shareholders' approval. As at 10 July 2026 (the "Latest Practicable Date"), the Company had no treasury shares and no subsidiary holdings.

Ordinary Resolution 3: This Resolution is to approve the proposed amendments to the PSP to take into account the requirements of the Mainboard Rules and to reflect general corporate and legislative updates since the adoption of the PSP. The Directors are also authorised to allot and issue shares pursuant to the vesting of Awards under the modified PSP Rules. Shareholders who are entitled to participate in the PSP and their Associates must abstain from voting on this Resolution.

Notes:

Physical meeting:

1. The EGM is being convened and will be held physically at Dunearn Ballroom III, Level 1, Raffles Town Club, 1 Plymouth Avenue, Singapore 297753 on Tuesday, 18 August 2026 at 10.00 a.m.. **There will be no option for members to participate virtually.** Please bring along your NRIC/passport so as to enable the Company to verify your identity.

   Printed copies of this Notice of Extraordinary General Meeting, the Proxy Form and the Request Form are mailed to shareholders. This Notice is also published on the Company's website at http://www.kbeco.com.sg/html/ir_annual.php and available on the SGX-ST's website at https://www.sgx.com/securities/company-announcements.

Voting:

2. Each of the resolutions to be put to vote at the EGM (and at any adjournment thereof) is to be voted by way of a poll.

Appointment of Proxies

3. A proxy need not be a member of the Company.

4. (a) A member of the Company who is not a relevant intermediary is entitled to appoint not more than two (2) proxies to attend, speak and vote at the EGM. Where such member's form of proxy appoints more than one (1) proxy, the proportion of the shareholding concerned to be represented by each proxy (expressed as a percentage of the whole) must be specified in the form of proxy. If no percentage is specified, the first named proxy shall be deemed to represent 100 per cent. of the shareholdings and the second named proxy shall be deemed to be an alternate to the first named proxy.

   (b) A member of the Company who is a relevant intermediary is entitled to appoint more than two (2) proxies to attend, speak and vote at the EGM, but each proxy must be appointed to exercise the rights attached to a different share or shares held by such member. Where such member's form of proxy appoints more than two (2) proxies, the number and class of shares in relation to which each proxy has been appointed must be specified in the form of proxy. In relation to a relevant intermediary who wishes to appoint more than two (2) proxies, it should annex to the proxy form the list of proxies, setting out, in respect of each proxy, the name, address, NRIC/Passport Number and proportion of shareholding (number of shares, class of shares and percentage) in relation to which the proxy has been appointed. If the relevant information is not specified, the first named proxy shall be deemed to represent 100 per cent. of the shareholdings. For the avoidance of doubt, a CPF Agent Bank who intends to appoint Central Provident Fund Investment Scheme investors ("CPF") or Supplementary Retirement Scheme ("SRS") investors as its proxies shall comply with this Note.

   "**Relevant intermediary**" has the meaning ascribed to it in Section 181 of the Companies Act.

   A member may appoint the Chairman of the EGM as his/her/its proxy, but this is not mandatory.

5. The instrument appointing a proxy must be submitted to the Company in the following manner:

   (a) if submitted by post, be lodged with the Company c/o Complete Corporate Services Pte Ltd at 10 Anson Road, #29-07 International Plaza, Singapore 079903; or

(b) if submitted electronically, be submitted via email to the Company at kohbrotherseco-egm@complete-corp.com,

in either case, by **10.00 a.m.** on **15 August 2026**, being 72 hours before the time appointed for holding the EGM and any instrument of proxy received after the cut-off time shall be treated as invalid.

A member who wishes to submit a proxy form by post or via email can either use the printed copy of the Proxy Form which is sent to him/her/it by post or download from the Company's website or SGX-ST's website, complete and sign the proxy form, before submitting it by post to the address provided above, or before scanning and sending it by email to the email address provided above.

If a member elects to submit duly completed proxy forms electronically via email, all subsequent correspondence with the Company in relation to the EGM shall be conducted via email, and sent to the same email address from which the proxy forms were submitted.

6. Completion and return of the instrument appointing a proxy shall not preclude a member from attending, speaking and voting at the EGM if he/she so wishes. Any appointment of a proxy or proxies shall be deemed to be revoked if a member attends the EGM in person and, in such event, the Company reserves the right to refuse to admit any person or persons appointed under the relevant instrument of proxy, to the EGM.

7. The instrument appointing a proxy must be under the hand of the appointer or of his attorney duly authorised in writing. Where the instrument appointing a proxy is executed by a corporation, it must be executed either in accordance with its constitution or under the hand of an officer or attorney duly authorised. Where the instrument of proxy is executed by an attorney on behalf of the appointer, the letter or power of attorney or a duly certified copy thereof must be lodged with the instrument, failing which the instrument may be treated as invalid.

8. A corporation which is a member may authorise by a resolution of its Directors or other governing body such person as it thinks fit to act as its representative at the EGM in accordance with its Constitution and Section 179 of the Companies Act.

9. The Company shall be entitled to reject an instrument appointing a proxy or proxies which is incomplete, improperly completed or illegible or where the true intentions of the appointor are not ascertainable from the instructions of the appointor specified in the instrument (including any related attachment) appointing a proxy or proxies.

10. In the case of a member whose shares are deposited with The Central Depository (Pte) Limited ("CDP"), the Company shall be entitled to reject an instrument appointing a proxy or proxies lodged if the member, being the appointor, is not shown to have shares entered against his name in the Depository Register as at seventy-two (72) hours before the time appointed for holding the EGM, as certified by the CDP to the Company.

11. CPF and SRS investors:

(a) may vote at the EGM if they are appointed as proxies by their respective CPF Agent Banks or SRS Operators, and should contact their respective CPF Agent Banks or SRS Operators if they have any queries regarding their appointment as proxies; or

(b) may appoint the Chairman of the EGM as proxy to vote on their behalf at the EGM, in which case they should approach their respective CPF Agent Banks and/or SRS Operators to submit their votes by **5.00 p.m.** on **Wednesday, 5 August 2026**.

Submission of questions

12. Members (including CPF and SRS investors) who have any substantial and relevant questions in relation to any resolution to be tabled at the EGM as set out in this Notice, are encouraged to submit their questions to the Company in advance by no later than **5.00 p.m.** on **Wednesday, 5 August 2026** ("Cut-Off Time") in the following manner:

    (a) by email to kohbrotherseco-egm@complete-corp.com; or

    (b) by post to the registered office of the Company, at 15 Genting Road Singapore 349493 (Attention: The Company Secretary).

13. Members who submit questions by post must include the following information in their submission:

    (a) their (A) full name, (B) full NRIC/Passport/Company Registration No. and (C) address; and

    (b) the manner in which the Company's shares are held by them (e.g. via CDP, scrip, CPF or SRS).

14. The Company will publish its responses to substantial and relevant questions from members (received by the Cut-Off Time and in accordance with the relevant requirements herein) on the Company's website and on SGX-ST's website by **10.00 a.m.** on **13 August 2026** (being at least 48 hours before the cut-off for submission of proxy form). Any substantial or relevant questions received after the Cut-Off Time will be addressed prior to, or at, the EGM itself. Where substantially similar questions are received, the Company will consolidate its response to such questions.

15. Shareholders, including CPF and SRS investors, and (where applicable) duly appointed proxies can also ask the Chairman of the EGM questions related to the resolutions to be tabled for approval at the EGM, at the EGM itself.

Access to Documents

16. The Circular may be accessed on the SGX-ST's website at https://www.sgx.com/securities/company-announcements and/or the Company's website at http://www.kbeco.com.sg/html/ir_agml.php by clicking on the "Download" hyperlink under "Investors Relations - Circulars".

Personal Data Privacy:

By attending the EGM, submitting questions in advance of the EGM and/or submitting an instrument appointing a proxy(ies) (including the Chairman of the EGM) and/or representative(s) to attend, speak and vote at the EGM and/or any adjournment thereof, a member of the Company (i) consents to the collection, use and disclosure of the member's personal data by the Company (and/or its agents or service providers) for the purpose of the processing, administration and analysis by the Company (or its agents or service providers) of proxies and representatives appointed for the EGM (including any adjournment thereof) and the preparation and compilation of the attendance lists, minutes, and other documents relating to the EGM (including any adjournment thereof), and in order for the Company (or its agents or service providers) to comply with any applicable laws, listing rules, take-over rules, regulations and/or guidelines (collectively, the "**Purposes**"), (ii) warrants that all information submitted is true and accurate, and where the member discloses the personal data of the member's proxy(ies) and/or representative(s) to the Company (or its agents or service providers), the member has obtained the prior consent of such proxy(ies) and/or representative(s) for the collection, use and disclosure by the Company (or its agents or service providers) of the personal data of such proxy(ies) and/or representative(s) for the Purposes, and (iii) agrees that the member will indemnify the Company in respect of any penalties, liabilities, claims, demands, losses and damages as a result of the member's breach of warranty.

KOH BROTHERS ECO ENGINEERING LIMITED

(Unique Entity Number: 197500111H)
(Incorporated in Singapore)

IMPORTANT

1. The Meeting (as defined below) will be held physically at Dunearn Ballroom III, Level 1, Raffles Town Club, 1 Plymouth Avenue, Singapore 297753 on Tuesday, 18 August 2026 at 10.00 a.m.. **There will be no option for members to participate virtually.**
2. This proxy form is not valid for use and shall be ineffective for all intents and purposes if used or purported to be used by Central Provident Fund ("CPF") and Supplementary Retirement Scheme ("SRS") investors.
3. CPF and SRS investors may:
   (a) vote at the Meeting if they are appointed as proxies by their respective CPF Agent Banks or SRS Operators, and should contact their respective CPF Agent Banks or SRS Operators if they have any queries regarding their appointment as proxies; or
   (b) appoint the Chairman of the Meeting as proxy to vote on their behalf at the Meeting, in which case they should approach their respective CPF Agent Banks and/or SRS Operators to submit their votes by **5.00 p.m.** on **Wednesday, 5 August 2026**.
4. By submitting this proxy form, the member accepts and agrees to the personal data privacy terms set out in the Notice of Extraordinary General Meeting dated 23 July 2026.
5. **Please read the notes overleaf which contain instructions on, *inter alia*, the appointment of a proxy(ies).**

PROXY FORM

I/We, ____(Name) _________________________________(NRIC/Passport/Co Reg No.)

of____(Address)

being a member/members of Koh Brothers Eco Engineering Limited (the "Company") hereby appoint:

Name	Address	NRIC/ Passport Number	Proportion of Shareholdings (%)

and/or (delete as appropriate)

or failing him/them, the Chairman of the Extraordinary General Meeting of the Company (the "Meeting") as my/our proxy/proxies to attend, speak and vote for me/us on my/our behalf at the Meeting to be held on Tuesday, 18 August 2026 at Dunearn Ballroom III, Level 1, Raffles Town Club, 1 Plymouth Avenue, Singapore 297753, at 10.00 a.m. and at any adjournment thereof.

(Voting will be conducted by poll. Please indicate with a "✓" in the spaces provided whether you wish your vote(s) to be cast for or against the Resolutions as set out in the Notice of Extraordinary General Meeting. If you wish your proxy/proxies to abstain from voting on a Resolution, please indicate with a "✓" in the "Abstain" box provided in respect of that Resolution. Alternatively, you may indicate the number of hares that you wish to vote for or against, and/or abstain from voting, for each Resolution in the relevant box. In the absence of specific directions, the proxy/proxies may vote or abstain as he/they may think fit on any of the above Resolutions, and on any other matter arising at the Meeting and any adjournment thereof.)

NO.	SPECIAL RESOLUTION	FOR	AGAINST	ABSTAIN
1	To approve the Proposed Transfer of the Listing of the Company from the Catalist to the Mainboard of the Singapore Exchange Securities Trading Limited (Resolution 1)			
	ORDINARY RESOLUTIONS			
2	To approve the Proposed Adoption of the New Share Issue Mandate (Resolution 2)			
3	To approve the Proposed Amendments to the Koh Brothers Eco Engineering Limited Performance Share Plan 2017 (Resolution 3)			

Dated this ___________ day of ___________________ 2026.

Total number of shares held

____
Signature(s)/Common Seal of Member(s)
(Please read notes overleaf before completing this form.)

2nd fold and glue all sides firmly overleaf. Do not staple.

Notes:

1. A member of the Company should insert the total number of shares held. If the member has shares entered against his name in the Depository Register (maintained by The Central Depository (Pte) Limited), he should insert that number of shares. If the member has shares registered in his name in the Register of Members (maintained by or on behalf of the Company), he should insert that number of shares. If the member has shares entered against his name in the Depository Register and registered in his name in the Register of Members, he should insert the aggregate number of shares. If no number is inserted, this form of proxy will be deemed to relate to all shares held by the member.

2. A proxy need not be a member of the Company. A member can appoint the Chairman of the Meeting as his/her/its proxy, but this is not mandatory.

3. (a) A member who is not a relevant intermediary is entitled to appoint not more than two (2) proxies to attend, speak and vote at the Meeting. Where such member's form of proxy appoints more than one (1) proxy, the proportion of the shareholding concerned to be represented by each proxy shall be specified in the form of proxy. If no proportion is specified, the first named proxy shall be deemed to represent 100 per cent. of the shareholdings and the second named proxy shall be deemed to be an alternate to the first named proxy.

   (b) A member who is a relevant intermediary is entitled to appoint more than two (2) proxies to attend, speak and vote at the Meeting, but each proxy must be appointed to exercise the rights attached to a different share or shares held by such member. Where such member's form of proxy appoints more than two (2) proxies, the number and class of shares in relation to which each proxy has been appointed shall be specified in the proxy form. In relation to a relevant intermediary who wishes to appoint more than two (2) proxies, it should annex to the proxy form the list of proxies, setting out, in respect of each proxy, the name, address, NRIC/Passport Number and proportion of shareholding (number of shares, class of shares and percentage) in relation to which the proxy has been appointed. If the relevant information is not specified, the first named proxy shall be deemed to represent 100 per cent. of the shareholdings. For the avoidance of doubt, a CPF Agent Bank who intends to appoint CPF investors or SRS investors as its proxies shall comply with this note.

   "Relevant intermediary" has the meaning ascribed to it in section 181 of the Companies Act 1967 of Singapore.

4. The proxy form must be submitted to the Company in the following manner:

   (a) if submitted by post, be lodged with the Company c/o Complete Corporate Services Pte Ltd at 10 Anson Road #29-07 International Plaza Singapore 079903; or

   (b) if submitted electronically, be submitted via email to the Company at kohbrotherseco-egm@complete-corp.com, in either case, by **10.00 a.m.** on **15 August 2026**, being 72 hours before the time appointed for holding the Meeting and any instrument of proxy received after the cut-off time shall be treated as invalid.

5. The instrument appointing a proxy or proxies must be under the hand of the appointor or of his attorney duly authorised in writing. Where the instrument appointing a proxy or proxies is executed by a corporation, it must be executed either in accordance with its constitution or under the hand of an officer or attorney duly authorised. Where an instrument appointing a proxy or proxies is signed on behalf of the appointor by an attorney, the letter or power of attorney or a duly certified copy thereof must (failing previous registration with the Company) be lodged with the instrument of proxy or, if the instrument of proxy is submitted electronically via email, be emailed with the instrument of proxy, failing which the instrument may be treated as invalid.

6. A corporation which is a member may authorise by a resolution of its Directors or other governing body such person as it thinks fit to act as its representative at the Meeting in accordance with its Constitution and section 179 of the Companies Act 1967 of Singapore.

7. The Company shall be entitled to reject an instrument appointing a proxy or proxies if it is incomplete, improperly completed, illegible or where the true intentions of the appointor are not ascertainable from the instructions of the appointor specified in the instrument (including any related attachment) appointing a proxy or proxies. In addition, in the case of shares entered in the Depository Register, the Company may reject any instrument appointing a proxy or proxies lodged if the member, being the appointor, is not shown to have shares entered against his name in the Depository Register as at 72 hours before the time appointed for holding the Meeting, as certified by The Central Depository (Pte) Limited to the Company.

8. Completion and submission of the instrument appointing a proxy(ies) by a member will not prevent him/her from attending, speaking and voting at the Meeting if he/she so wishes. The appointment of the proxy(ies) for the Meeting will be deemed to be revoked if the member attends the Meeting in person and in such event, the Company reserves the right to refuse to admit any person or persons appointed under the relevant instrument appointing a proxy(ies) to the Meeting.

PERSONAL DATA PRIVACY
By submitting an instrument appointing a proxy(ies) and/or representative(s), the member accepts and agrees to the personal data privacy terms set out in the Notice of Extraordinary General Meeting dated 23 July 2026.

1st fold here

PLEASE AFFIX
POSTAGE STAMP
HERE

Proxy Form

Koh Brothers Eco Engineering Limited
c/o Complete Corporate Services Pte Ltd
10 Anson Road
#29-07 International Plaza
Singapore 079903