



Koh Brothers Group Limited
(UEN/Company Registration No. 199400775D)

SUPPLEMENTAL INFORMATION MEMORANDUM IN RESPECT OF THE PROPOSED 6.50 PER CENT. NOTES DUE 2026 TO BE ISSUED PURSUANT TO THE S\$250,000,000 MULTICURRENCY MEDIUM TERM NOTE PROGRAMME (“PROGRAMME”)

Reference is made to the announcement of Koh Brothers Group Limited (the “**Company**”) dated 27 September 2022 in relation to the exchange offer exercise and the Invitation (the “**Notice of Exchange Offer**”). All capitalised terms used in this announcement and not otherwise defined herein shall have the same meanings set forth in the Notice of Exchange Offer.

The Board of Directors (the “**Board**”) of the Company wishes to announce that the Company has today issued a supplemental information memorandum dated 27 September 2022 (the “**Supplemental Information Memorandum**”) in respect of the proposed 6.50 per cent. Notes due 2026 (the “**Series 3 Notes**”) to be issued under the Programme pursuant to the Invitation. The Supplemental Information Memorandum is supplemental to, and should be read in conjunction with, the Information Memorandum relating to the Programme dated 3 October 2017 and all other documents that are deemed to be incorporated by reference therein in relation to the Programme.

CIMB Bank Berhad, Singapore Branch has been authorised by the Company to lead-manage the issue of the Series 3 Notes.

Key changes set out in the Supplemental Information Memorandum include updates to the sections and appendix entitled:

- (a) The Issuer;
- (b) Selected Consolidated Financial Information;
- (c) Investment Considerations;
- (d) Clearing and Settlement;
- (e) Singapore Taxation;
- (f) Subscription, Purchase and Distribution; and
- (g) General and Other Information.

The updates to the sections entitled “The Issuer” and “Investment Considerations” relate mainly to factual developments of the Company since the Information Memorandum dated 3 October 2017. The section entitled “Singapore Taxation” has also been updated to take into account recent developments to Singapore taxation regulations.

Application will be made to the SGX-ST for permission to deal in and the listing and quotation of the Series 3 Notes to be issued pursuant to the Programme. Such permission will be granted when the Series 3 Notes have been admitted to the Official List of the SGX-ST. Approval in-principle from, admission to the Official List of, and the listing and quotation of the Series 3 Notes on, the SGX-ST are not to be taken as an indication of the merits of the Company, its subsidiaries, its associated companies (if any), the Programme or such Series 3 Notes.

By Order of the Board

Koh Keng Siang
Managing Director & Group CEO

27 September 2022