THIS FORM OF ACCEPTANCE AND TRANSFER FOR OFFER SHARES (AS DEFINED BELOW) (THE "**FAT**") IS IMPORTANT. THIS FAT IS NOT A TRANSFERABLE OR NEGOTIABLE DOCUMENT. IF YOU ARE IN ANY DOUBT ABOUT THE ACTION TO BE TAKEN, YOU SHOULD CONSULT YOUR STOCKBROKER, BANK MANAGER, SOLICITOR, ACCOUNTANT, TAX ADVISER OR OTHER PROFESSIONAL ADVISER IMMEDIATELY.

THIS FAT RELATES TO THE OFFER DOCUMENT DATED 18 APRIL 2017 (THE "**OFFER DOCUMENT**") IN RELATION TO THE OFFER (AS DEFINED BELOW). UNLESS OTHERWISE DEFINED OR THE CONTEXT REQUIRES OTHERWISE, CAPITALISED TERMS USED IN THIS FAT BEAR THE SAME MEANINGS ASCRIBED TO THEM IN THE OFFER DOCUMENT.

THE AVAILABILITY OF THE OFFER TO SHAREHOLDERS WHOSE ADDRESSES ARE OUTSIDE SINGAPORE (THE "**OVERSEAS SHAREHOLDERS**") AS SHOWN IN THE REGISTER OF MEMBERS (THE "**REGISTER**") OF THE COMPANY (AS DEFINED BELOW) MAY BE AFFECTED BY THE LAWS OF THE RELEVANT OVERSEAS JURISDICTIONS. SUCH OVERSEAS SHAREHOLDERS ARE ADVISED TO READ THE SECTION ENTITLED "OVERSEAS SHAREHOLDERS" IN THE OFFER DOCUMENT CAREFULLY.

VOLUNTARY CONDITIONAL CASH OFFER BY OVERSEA-CHINESE BANKING CORPORATION LIMITED ("OCBC BANK"), FOR AND ON BEHALF OF SW INTERNATIONAL HOLDING PTE. LTD. (THE "OFFEROR"), FOR ALL THE ISSUED ORDINARY SHARES (THE "SHARES") IN THE CAPITAL OF TOP GLOBAL LIMITED (THE "COMPANY"), OTHER THAN THOSE ALREADY OWNED, CONTROLLED OR AGREED TO BE ACQUIRED BY THE OFFEROR AS AT THE ANNOUNCEMENT DATE (AS DEFINED BELOW), BUT INCLUDING SHARES OWNED, CONTROLLED OR AGREED TO BE ACQUIRED BY PARTIES ACTING OR DEEMED TO BE ACTING IN CONCERT WITH THE OFFEROR AND ALL NEW SHARES UNCONDITIONALLY ISSUED OR TO BE ISSUED PURSUANT TO THE VALID EXERCISE OF ANY OPTIONS GRANTED UNDER THE TOP GLOBAL SHARE OPTION SCHEME 2011 PRIOR TO THE CLOSING DATE (AS DEFINED BELOW) (THE "OFFER", AND THE SHARES SUBJECT TO THE OFFER, "OFFER SHARES").

VOLUNTARY CONDITIONAL CASH OFFER FOR

TOP GLOBAL LIMITED

FORM OF ACCEPTANCE AND TRANSFER FOR OFFER SHARES

(THIS FAT NEED NOT BE SUBMITTED TO TRICOR BARBINDER SHARE REGISTRATION SERVICES (THE "**RECEIVING AGENT**") IF YOU DO NOT WISH TO ACCEPT THE OFFER)

Part A: Number of Offer Shares Tendered in Acceptance of Offer	Part B: Share Certificate No(s).	Consideration	FOR OFFICIAL USE
		S$0.330 in cash for each Offer Share	

NOTE: Please refer to paragraph 1 on page 2 of this FAT for instructions on inserting the number of Offer Shares above. Last date and time for acceptance of the Offer: 5.30 p.m. (Singapore time) on 16 May 2017 or such later date(s) as may be announced from time to time by or on behalf of the Offeror (the "Closing Date").

I/We, _____ (Passport/NRIC/Company Registration Number) _____

(Full name(s) of Shareholder and joint Shareholder(s), if any)

Of (Address) _____

Telephone No. (Office/Home): _____ (Handphone): _____

E-mail: _____

do hereby transfer to the Offeror or any person nominated in writing by the Offeror (the Offeror or such person hereinafter called the "**Transferee**") the Offer Shares as stated in Part A above comprised in the share certificate(s) stated in Part B above.

The consideration for acceptance of the Offer is the Offer Price, being S$0.330 in cash for each Offer Share, as stated in the Offer Document. The Offer Price is final. The Offeror will not revise the Offer Price.

My/Our acceptance of the Offer at the Offer Price, by way of completion, execution and submission of this FAT, is subject to the terms and conditions set out in this FAT and in the Offer Document.

Irrevocable Acceptance. My/Our completion, execution and submission of this FAT shall constitute my/our irrevocable acceptance of the Offer upon the terms and subject to the conditions contained in the Offer Document and this FAT. Save as set out in the Singapore Code on Take-overs and Mergers and the Offer Document, my/our acceptance is irrevocable.

Assistance. I/We irrevocably undertake to execute such other documents and to do such acts and things as may be required to give effect to such acceptance and the transfer of the Offer Shares set out in Part A above to the Offeror or the Transferee, and to enable the Offeror or the Transferee to exercise all rights and receive all benefits accruing to or arising from the above-mentioned Offer Shares as specified in the Offer Document.

Warranty. I/We unconditionally and irrevocably warrant, *inter alia*, that the Offer Shares in respect of which the Offer is accepted by me/us as or on behalf of the beneficial owner(s) thereof are, and when transferred to the Offeror or the Transferee, will be (i) fully paid; (ii) free from any claim, charge, pledge, mortgage, encumbrance, lien, option, equity, power of sale, declaration of trust, hypothecation, retention of title, right of pre-emption, right of first refusal, moratorium or other third party right or security interest of any kind or an agreement, arrangement or obligation to create any of the foregoing; and (iii) transferred together with all rights, benefits and entitlements attached thereto as at 28 March 2017 (the "**Announcement Date**") and thereafter attaching thereto, including but not limited to the right to receive and retain all dividends, rights, other distributions and/or return of capital declared, paid or made by the Company in respect of the Offer Shares on or after the Announcement Date.

Authorisation. I/We irrevocably authorise any person nominated in writing by the Offeror or the Transferee to date this FAT and to complete the particulars of the Offeror or the Transferee on my/our behalf. I/We irrevocably authorise and direct the Offeror or its agent to send cheques for the appropriate amounts being the consideration for the Offer Shares payable to me/us in respect of which I/we have accepted the Offer, by ordinary post at my/our own risk to the address stated above or, if none is set out, to me/us (or in the case of joint accepting Shareholders, to the joint accepting Shareholder first-named in the Register) at the relevant address as stated in the records of the Register, by ordinary post at my/our own risk.

Return of Offer Shares. In the event that the Offer does not become or is not declared to be unconditional in all respects in accordance with its terms, I/we understand that this FAT, the relevant share certificate(s) and any other accompanying document(s) will be returned to me/us at the address stated above, or if none is set out, to me/us (or in the case of joint accepting Shareholders, to the joint accepting Shareholder first-named in the Register) at the relevant address as stated in the records of the Register, by ordinary post at my/our own risk as soon as possible but in any event not later than 14 days from the lapse or withdrawal of the Offer.

If you wish to accept the Offer, please sign below.

PLEASE SIGN HERE

FOR INDIVIDUAL SHAREHOLDERS

Signed, sealed and delivered by the above-named Shareholder/first-named joint Shareholder in the presence of:)

Witness' Signature: _____)

Name: _____)

NRIC/Passport No.: _____)

Address: _____)

Occupation: _____)

_____

Signature of Shareholder/first-named joint Shareholder

Signed, sealed and delivered by the above-named joint Shareholder in the presence of:)

Witness' Signature: _____)

Name: _____)

NRIC/Passport No.: _____)

Address: _____)

Occupation: _____)

_____

Signature of joint Shareholder, if any

FOR CORPORATE SHAREHOLDERS

The Common Seal of the above-named Shareholder was hereunto affixed in the presence of:

_____ _____)

Director Director/Secretary)

Notes:

(a) A husband must not witness the signature of his wife and *vice versa*.

(b) In the case of joint shareholdings, this FAT must be signed by all joint Shareholders.

(c) In the case of a corporation, this FAT must be executed under its common seal, the common seal being affixed and witnessed in accordance with its Constitution and/or other constitutive documents and/or other regulations. If a corporation does not by the law of the country of its incorporation require a common seal to execute this FAT, this FAT may be executed in such other manner so as to be binding on the corporation under the laws of the country of its incorporation and acceptable to the Offeror. The Offeror will be entitled to call for such evidence of due execution or authority as it may think fit.

FOR OFFICIAL USE

The Transferee hereby accepts the transfer of the number of Offer Shares as specified or comprised in this FAT subject to the terms and conditions in the Offer Document. The Common Seal of the Transferee was hereunto affixed in the presence of:

_____ _____)

Director Director/Secretary)

INSTRUCTIONS

This FAT is for the use of Shareholders who wish to accept the Offer in respect of all or part of the total number of Offer Shares represented by share certificate(s) which have not been deposited with The Central Depository (Pte) Limited ("CDP"). Shareholders who hold the share certificate(s) of the Offer Shares beneficially owned by them and who wish to accept the Offer in respect of such Offer Shares should not deposit their share certificate(s) with CDP during the period commencing on the date of the Offer Document and ending on the Closing Date (both dates inclusive). Shareholders who deposit their share certificate(s) in respect of the Offer Shares beneficially owned by them with CDP during this period may not have their respective Securities Accounts credited with the relevant number of Offer Shares in time for them to accept the Offer. This FAT and the provisions herein constitute an integral part of the Offer Document. Further provisions relating to acceptance are set out in Appendix 2 to the Offer Document under the section titled "Procedures for Acceptance of the Offer".

This FAT has been sent to you on the understanding that all your Offer Shares are registered in your name. If, however, you have Offer Shares which are held on your behalf by CDP and you wish to accept the Offer in respect of those Offer Shares, you should complete, sign and return at your own risk, the Form of Acceptance and Authorisation for Offer Shares (the "**FAA**") in accordance with the instructions printed thereon. A copy of the FAA may be obtained upon production of satisfactory evidence that you are a shareholder of the Company from **The Central Depository (Pte) Limited, 9 North Buona Vista Drive, #01-19/20 The Metropolis, Singapore 138588. Electronic copies of the FAA may also be obtained on the website of the SGX-ST at www.sgx.com.**

1. **Acceptance by Shareholders.** If you wish to accept the Offer in respect of all or any of your Offer Shares using this FAT, you should:
   (i) complete page 1 of this FAT in accordance with the Offer Document and the instructions printed on this FAT. **In particular, you must state in Part A of this FAT the number of Offer Shares in respect of which you wish to accept the Offer and state in Part B of this FAT, the share certificate number(s) of the relevant share certificate(s).** If you:
      (a) do not specify a number in Part A of this FAT; or
      (b) specify a number in Part A of this FAT which exceeds the number of Offer Shares represented by the share certificate(s) attached hereto,

      you shall be deemed to have accepted the Offer in respect of the total number of Offer Shares represented by the share certificate(s) attached hereto; and
   (ii) sign this FAT in accordance with the Offer Document and the instructions printed on this FAT; and
   (iii) deliver:
      (a) the duly completed and signed FAT in its entirety (no part may be detached or otherwise mutilated);
      (b) the share certificate(s), other document(s) of title and/or other relevant document(s) required by the Offeror and/or the Receiving Agent relating to the Offer Shares in respect of which you wish to accept the Offer;
      (c) where such Offer Shares are not registered in your name, a transfer form, duly executed by the person in whose name such share certificate(s) is/are registered and stamped, with the particulars of the transferee left blank (to be completed by the Offeror or the Transferee or a person authorised by it); and
      (d) any other relevant document(s),

      either:
      (I) by hand to **SW International Holding Pte. Ltd. c/o Tricor Barbinder Share Registration Services at 80 Robinson Road, #11-02, Singapore 068898**; or
      (II) by post at your own risk in the enclosed pre-addressed envelope to **SW International Holding Pte. Ltd. c/o Tricor Barbinder Share Registration Services at 80 Robinson Road, #02-00, Singapore 068898**. If the completed and signed FAT is delivered by post to the Offeror, please use the enclosed pre-addressed envelope at your own risk, which is pre-paid for posting in Singapore only. It is your responsibility to affix adequate postage on the said envelope if posting outside of Singapore,

      in each case so as to arrive **NOT LATER THAN 5.30 P.M. (SINGAPORE TIME) ON THE CLOSING DATE**. Proof of posting is not proof of receipt by the Offeror at the above addresses. Settlement of the consideration under the Offer, in the event the Offer becomes or is declared to be unconditional in all respects in accordance with its terms, cannot be made until all relevant documents have been properly completed and delivered.
2. **Unregistered Shareholding.** If your shareholding is not registered with the Company, you may send in, at your own risk, the relevant share certificate(s) and/or other document(s) of title and/or other relevant document(s) required by the Offeror together with this FAT, accompanied by transfer form(s), duly completed and executed by the person registered as the holder of the Offer Shares and stamped, with the particulars of the transferee left blank (to be completed by Offeror or the Transferee or a person authorised by it).
3. **Date of FAT. Please do not date this FAT or insert the name of the Offeror or the Transferee.** This will be done on your behalf by a person nominated by Offeror or the Transferee.
4. **Unavailable/Missing Documents.** If you are recorded in the Register as holding Offer Shares but do not have the relevant share certificate(s) relating to such Offer Shares, you, at your own risk, are required to procure the Company to issue such share certificate(s) in accordance with the Constitution of the Company and then deliver such share certificate(s) in accordance with the procedures set out in the Offer Document and this FAT. If your share certificate(s) or transfer form(s) and/or other relevant document(s) required by the Offeror and/or the Receiving Agent, is/are not readily available or is/are lost, this FAT should nevertheless be completed and delivered as above if you wish to accept the Offer. The unavailable/missing document(s) and/or satisfactory indemnities or appropriate statutory declarations should be forwarded as soon as possible thereafter but in any event not later than 5.30 p.m. (Singapore time) on the Closing Date.
5. **No Acknowledgements.** No acknowledgement of receipt of any FAT, share certificate(s), other document(s) of title, transfer form(s) and/or any other accompanying document(s) will be given by the Offeror, OCBC Bank or the Receiving Agent.
6. **Shareholder Abroad.** If a Shareholder is away from home, for example, abroad or on holiday, this FAT should be sent by the quickest means (for example, express air mail) to the Shareholder for execution, or if he has executed a Power of Attorney, this FAT may be signed by the attorney but the attorney's signature must be accompanied by a statement reading "**signed under the Power of Attorney which is still in force, no notice of revocation having been received**". In the latter case, the original Power of Attorney or a certified true copy thereof must be attached with this FAT. No other signatures are acceptable.
7. **Shareholder Deceased.** If the sole Shareholder is deceased and if:
   (i) the Grant of Probate or Letters of Administration has been registered with the Company Secretary of the Company, this FAT must be signed by all the personal representative(s) of the deceased and lodged with **SW International Holding Pte. Ltd. c/o Tricor Barbinder Share Registration Services at 80 Robinson Road, #11-02, Singapore 068898** or **by post at your own risk using the enclosed pre-addressed envelope to SW International Holding Pte. Ltd. c/o Tricor Barbinder Share Registration Services at 80 Robinson Road, #02-00, Singapore 068898**; or
   (ii) the Grant of Probate or Letters of Administration has not been registered with the Company Secretary of the Company, all the personal representative(s) of the deceased must go to the Company Secretary of the Company personally together to register and lodge the original Grant of Probate or Letters of Administration with the Company Secretary of the Company first, before submitting this FAT. The Grant of Probate or Letters of Administration must be lodged with **SW International Holding Pte. Ltd. c/o Tricor Barbinder Share Registration Services at 80 Robinson Road, #11-02, Singapore 068898** before the personal representative(s) of the deceased can effect the transfer of the Offer Shares to which this FAT relates.
8. **Joint Shareholder Deceased.** If one of the joint Shareholders is deceased, this FAT must be signed by all the surviving joint Shareholder(s) and lodged with **SW International Holding Pte. Ltd. c/o Tricor Barbinder Share Registration Services, by hand at 80 Robinson Road, #11-02, Singapore 068898**, accompanied by the Death Certificate and all other relevant documentation, in respect of the deceased Shareholder.
9. **Particulars on Share Certificate(s).** If your name or other particulars are shown incorrectly on the share certificate(s), please carry out the following steps:
   (i) **Incorrect name.** Please complete this FAT with the correct name and deliver it with a statutory declaration or a letter from your bank or solicitor confirming that the person described on the share certificate(s) and the person who signed this FAT are one and the same;
   (ii) **Incorrect address.** Please write the correct address on this FAT; and
   (iii) **Change of name.** If you have changed your name, lodge your Marriage Certificate or the Deed Poll with this FAT for noting.
10. **Disclaimer and Discretion.** Each of the Offeror, OCBC Bank and the Receiving Agent will be authorised and entitled, in their sole and absolute discretion, to reject any acceptance of the Offer which is not entirely in order or which does not comply with the terms of the Offer Document and this FAT, or which is otherwise incomplete, incorrect, unsigned or invalid in any respect. If you wish to accept the Offer, it is your responsibility to ensure that this FAT is properly completed and executed in all respects and submitted with original signature(s) and all required documents (where applicable) are provided. The Offeror and OCBC Bank reserve the right to treat acceptances of the Offer as valid if received by or on behalf of either of them at any place or places determined by them otherwise than as stated in the Offer Document or in this FAT, or if made otherwise than in accordance with the provisions of the Offer Document and in this FAT. Any decision to reject or treat any acceptance as valid will be final and binding and none of the Offeror, OCBC Bank or the Receiving Agent accepts any responsibility or liability for such a decision, including the consequences thereof. Acceptances in the form of this FAT received by the Receiving Agent on a Saturday, Sunday or public holiday will only be processed and validated on the next Business Day.
11. **Risk of Posting.** All communications, certificates, notices, documents and remittances to be delivered or sent to you (or your designated agent or, in the case of joint accepting Shareholders who have not designated any agent, to the one first-named in the Register, as the case may be) will be sent by ordinary post at the risk of the person(s) entitled thereto to your respective addresses as they appear in the records of the Receiving Agent (or for the purposes of remittances only, to such address as may be specified in this FAT).
12. **Conclusive Evidence.** Delivery of this duly completed and signed FAT, together with the relevant share certificate(s) and/or other document(s) of title (where applicable) and/or any other relevant document(s) required by the Offeror and/or the Receiving Agent, to the Offeror and/or the Receiving Agent, as the case may be, shall be conclusive evidence in favour of the Offeror, the Transferee and the Receiving Agent of the right and title of the person(s) signing it to deal with the same and with the Offer Shares to which it relates.
13. **Personal Data Privacy.** By completing and delivering this FAT, you (i) consent to the collection, use and disclosure of your personal data by the Receiving Agent, the Offeror, OCBC Bank and the Company (the "**Relevant Persons**") for the purpose of facilitating your acceptance of the Offer, and in order for the Relevant Persons to comply with any applicable laws, regulations and/or guidelines; (ii) warrant that where you disclose the personal data of another person, such disclosure is in compliance with applicable laws, regulations and/or guidelines; and (iii) agree that you will indemnify the Relevant Persons in respect of any penalties, liabilities, claims, demands, losses and damages as a result of your breach of warranty.
14. **Governing Law and Third Party Rights.** By completing and delivering this FAT, you agree that the agreement arising from the acceptance of the Offer by you shall be governed by, and construed in accordance with, the laws of Singapore and that you submit to the non-exclusive jurisdiction of the Singapore courts. Unless expressly provided otherwise in this FAT or the Offer Document, a person who is not a party to any contracts made pursuant to the Offer, the Offer Document and this FAT, has no right under the Contracts (Rights of Third Parties) Act, Chapter 53B of Singapore to enforce any term of such contracts. Notwithstanding any term contained herein, the consent of any third party is not required for any subsequent agreement by the parties hereto to amend or vary (including any release or compromise of any liability) or terminate such contracts. Where third parties are conferred rights under such contracts, those rights are not assignable or transferable.