



**RESPONSE TO SGX QUERY ON
SIA ENGINEERING COMPANY LIMITED ANNUAL REPORT 2018/19**

SIA Engineering Company Limited (the “**Company**”) refers to the query from the Singapore Exchange Securities Trading Limited on 8 July 2019 regarding compliance with Listing Rule 715(2) and wishes to respond to the query as follows:

Question: Listing Rule 715(2) states that an issuer must engage a suitable auditing firm for its significant foreign-incorporated subsidiaries and associated companies. Please clarify whether and how the Company has complied with Listing Rule 715(2).

Response:

Listing Rule 718 states that for the purpose of Listing Rules 715 to 717, a subsidiary or associated company is considered significant if its net tangible assets represent 20% or more of the issuer’s consolidated net tangible assets, or its pre-tax profits account for 20% or more of the issuer’s consolidated pre-tax profits. None of the Company’s foreign-incorporated subsidiaries and associated companies are considered significant for the purpose of Listing Rule 715(2).