



Registration No. 200100075E
(Incorporated in Singapore)

EMPHASIS OF MATTER BY THE AUDITORS ON THE AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

Pursuant to Rule 704(4) of the Listing Manual Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited, the Board of Directors of Koyo International Limited (“the **Company**”) wishes to inform that the independent auditors of the Company, Nexia TS Public Accounting Corporation (the “**Auditors**”) have in their Independent Auditors’ Report included an Emphasis of Matter on the Company’s audited financial statements for the financial year ended 31 December 2015 (the “**Audited Financial Statements**”). The opinion of the Auditors, however, remains unqualified.

Please refer to the copies of the Independent Auditors’ Report, together with an extract of the relevant note to the Audited Financial Statements attached for further information.

By Order of the Board

Chin Hooi Yen
Company Secretary

6 April 2016

This announcement has been prepared by the Company and reviewed by PrimePartners Corporate Finance Pte. Ltd. (the “Sponsor”) for compliance with the Singapore Exchange Securities Trading Limited (the “SGX-ST”) Listing Manual Section B: Rules of Catalist. The Sponsor has not verified the contents of this announcement.

This announcement has not been examined or approved by the SGX-ST. The Sponsor and the SGXST assume no responsibility for the contents of this announcement, including the accuracy, completeness or correctness of any of the information, statements or opinions made or reports contained in this announcement.

The contact person for the Sponsor is Mr. Lance Tan, Director, Continuing Sponsorship, at 16 Collyer Quay, #10-00 Income at Raffles, Singapore 049318, telephone (65) 6229 8088.