

**TOP GLOBAL LIMITED**

(Company Registration No: 198003719Z)

(Incorporated in the Republic of Singapore)

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**Emphasis to the Financial Statements for year ended 31 December 2008**

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The Board of Directors (“the Board”) of Top Global Limited (‘the Company’) wishes to announce that it has today received a report from its independent auditors, RSM Chio Lim LLP, emphasizing that in the course of their audit, they have found out that there were transactions with a related party which amounted to S\$30,000 and S\$150,000 respectively for the years ended 31 December 2007 and 31 December 2008. These interested party transactions involved payments made for services by Seni Rancang (M) Sdn Bhd, a project management, architectural and town planning practice in which a director of the Company is the principal architect of, for business development, human resource recruitment and miscellaneous administrative services provided to the Company.

The matter had been brought up to the audit committee of the Company (the “Audit Committee”) and the Board. The Audit Committee has appointed an independent firm to review these transactions and to assist them to form a view on whether these transactions were carried out on an ‘arms length’ basis and are not prejudicial to the interest of the Company and its minority shareholders.

The Company will update shareholders of the Company on the findings of the independent firm on a timely basis once the review is completed.

By order of the Board  
Yap Siean Sin  
Chief Executive Officer and Managing Director  
Singapore  
8 April 2009

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*This announcement has been prepared by the Company and its contents have been reviewed by the Company’s Sponsor, Stamford Corporate Services Pte Ltd, for compliance with the relevant rules of the Singapore Exchange Securities Trading Limited (the “**Exchange**”). The Company’s Sponsor has not independently verified the contents of this announcement.*

*This announcement has not been examined or approved by the Exchange and the Exchange assumes no responsibility for the contents of this announcement including the correctness of any of the statements or opinions made or reports contained in this announcement.*

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