TOP GLOBAL LIMITED

(Company Registration no. 198003719Z)

INCORPORATION OF SUBSIDIARIES IN SINGAPORE

The Board of Directors of Top Global Limited (the "Company", and together with its subsidiaries, the "Group") wishes to announce that the Company has incorporated four (4) wholly-owned subsidiaries in Singapore, known as GA Design Pte. Ltd, M2C (S.E.A) Pte Ltd, GA Media & Communications Pte. Ltd. and GA Developments Pte. Ltd..

The initial issued share capital of each of the subsidiaries is \$\\$1.00, and the principal activity of the respective companies are as follows:

GA Design Pte. Ltd. Interior design services

M2C (S.E.A) Pte. Ltd. Wholesale of building materials, equipment and

supplies and general wholesale trade (including

general importers & exporters)

GA Media & Comunications Pte. Ltd. Computer facilities management and consultancy and

data processing, application service providers, data

storage & hosting

GA Developments Pte. Ltd. Real estate consultancy on a fee or contract basis

(including valuation)

The transactions are funded through internal resources and are not expected to have any material financial impact on the consolidated net tangible assets per share and consolidated earnings per share of the Group for the current financial year ending 31 December 2010.

None of the Directors, Controlling Shareholders or Substantial Shareholders of the Company have any interest in the above transactions, save for their interests arising by way of their directorships and/or shareholdings, as the case may be, in the Company.

By order of the Board Hano Maeloa Managing Director 28 September 2010

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 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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