

iWOW TECHNOLOGY LIMITED
Company Registration No. 199905973K
(Incorporated in the Republic of Singapore)

EGM CIRCULAR PRINT COPY REQUEST FORM

1 July 2026

Dear Shareholders,

We are pleased to enclose printed copies of the Notice and Proxy Form of the upcoming Extraordinary General Meeting of the Company to be held on 16 July 2026.

In line with the Company's sustainability efforts, we are implementing the use of electronic communications for the circulation of the Company's EGM Circular in relation to the proposed placement. We sincerely hope that you will join our sustainability efforts and embrace electronic communications. The EGM Circular will be available for download or online viewing at the Company's corporate website <https://www.iwow.com.sg/investor-relations/annual-report/> and the SGXNET at <https://www.sgx.com> from the date of this letter.

However, if you still wish to receive a printed copy of the above document, please complete the Request Form below and email it to investor_relations@iwow.com.sg, or mail the physical copy to the Company at 1004 Toa Payoh North #02-17 Singapore 318995 **by 7 July 2026**. The printed copy will be mailed to you within 5 working days upon receiving your request.

By completing, signing and returning the Request Form to us, you agree and acknowledge that we and/or our service provider(s) may collect, use and disclose your personal data as contained in your submitted form or which is otherwise collected from you or your authorised representative(s), for the purpose of processing and effecting your request.

Yours faithfully
For and on behalf of iWOW Technology Limited

Bo Jiang Chek Raymond
Executive Director and Chief Executive Officer

REQUEST FORM

To: **iWOW Technology Limited**

NB: Please tick accordingly. Incomplete or incorrectly completed forms will not be processed.

☐ I/We wish to receive a printed copy of the EGM Circular

Investor's type (Please tick accordingly)

☐ CDP Depositor(s) ☐ Scrip Shareholder(s) ☐ CPF Investment Scheme/SRS

Name(s) of Shareholder(s) or Corporation: _____

NRIC/Passport Number(s): _____

Company Registration Number: _____

Mailing Address: _____

Signature(s): _____ Date: _____

Please affix
postage
stamp

iWOW Technology Limited
1004 Toa Payoh North
#02-17 Singapore 318995

IWOW TECHNOLOGY LIMITED
Company Registration No. 199905973K
(Incorporated in the Republic of Singapore)
(the “Company”)

NOTICE OF EXTRAORDINARY GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT the Extraordinary General Meeting (“EGM” or the “Meeting”) of the Company will be held at 1004 Toa Payoh North, #02-17, Singapore 318995 on **Thursday, 16 July 2026 at 2:00 p.m.**, for the purpose of considering and, if thought fit, passing with or without any modifications, the following resolution:

Unless otherwise defined, all capitalised terms used in this Notice of EGM which are not defined herein shall have the same meanings ascribed to them in the circular issued by the Company to its Shareholders dated 1 July 2026 (the “Circular”).

ORDINARY RESOLUTION: THE PROPOSED PLACEMENT

RESOLVED THAT pursuant to the constitution:

That:

- (a) pursuant to section 161 of the Companies Act and Rules 805(1) and 811(3) of the Catalist Rules, approval be and is hereby given to the Directors to allot and issue up to 66,667,000 Placement Shares in such manner and on such terms and conditions as the Directors may in their absolute discretion deem fit, and at the Placement Price of S\$0.225 per Placement Share for an aggregate consideration of up to approximately S\$15,000,075;
- (b) the Directors or any of them be and are hereby authorised to complete and do all acts and things (including, without limitation, enter into all transactions, arrangements and agreements and approve, sign and execute all such documents which they in their absolute discretion consider to be necessary, and to exercise such discretion as may be required, to approve any amendments, alterations or modifications to any documents, and to sign, file and/or submit any notices, forms and documents with or to the relevant authorities) as they or each of them deem desirable, necessary or expedient to give effect to the matters contemplated by this resolution and the Proposed Placement as they or each of them may in their or each of their absolute discretion deem fit in the interests of the Company; and
- (c) any acts and things done or performed, and/or any agreements and documents signed, executed, sealed and/or delivered by a Director in connection with this resolution and the Proposed Placement be and are hereby approved, confirmed and ratified.

By Order of the Board

Bo Jiang Chek Raymond
Executive Director and Chief Executive Officer
1 July 2026

Notes:

1. A proxy need not be a member of the Company.
2. The instrument appointing a proxy or proxies, together with the power of attorney or other authority under which it is signed (if applicable) or a notarial certified copy thereof, must:
 - (a) if sent personally or by post, be lodged at the office of the Company's Share Registrar, B.A.C.S. Private Limited, at 77 Robinson Road, #06-03 Robinson 77, Singapore 068896; or
 - (b) if submitted by email, be received by the Company's Share Registrar, B.A.C.S. Private Limited at main@zicoholdings.com,

in either case, by 2:00 p.m. on 13 July 2026, being not less than seventy-two (72) hours before the time appointed for holding the Meeting (or at any adjournment thereof) and in default the instrument of proxy shall not be treated as valid.

Shareholders are strongly encouraged to submit Proxy Forms electronically via email.

3. A member (who is not a Relevant Intermediary), who is entitled to attend and vote at the EGM is entitled to appoint not more than two (2) proxies to attend and vote in his/her stead. Where a member appoints more than one (1) proxy, he/she should specify the proportion of his/her shareholding (expressed as a percentage of the whole) to be represented by each proxy and if no percentage is specified, the first named proxy shall be treated as representing one hundred per cent (100%) of the shareholding and the second named proxy shall be deemed to be an alternate to the first named.
4. A member who is a Relevant Intermediary as defined under Section 181(6) of the Companies Act 1967 (the "Companies Act") is entitled to appoint more than two (2) proxies to attend, speak and vote at the Meeting provided that each proxy is appointed to exercise the rights attached to different shares held by the member. In such event, the Relevant Intermediary shall submit a list of its proxies together with the information required in the proxy form to the Company.
5. An investor who holds shares under the Central Provident Fund Investment Scheme ("CPF Investor") and/or the Supplementary Retirement Scheme ("SRS Investor") (as may be applicable) may attend and cast his/her vote(s) at the EGM in person. CPF and SRS Investors who are unable to attend the EGM but would like to appoint the Chairman of the EGM as their proxy should approach their respective CPF Agent Banks or SRS Operators, through which they hold such shares, to submit their votes at least seven (7) working days before the EGM that is by 2:00 p.m. on 7 July 2026, in order to allow sufficient time for their respective CPF Agent Banks or SRS Operators to in turn submit the Proxy Forms to appoint the Chairman of the EGM to vote on their behalf no later than the Proxy Deadline.
6. A member of the Company which is a corporation is entitled to appoint its authorised representative or proxy to vote on its behalf. The instrument appointing the proxy shall be either given under its common seal or signed on its behalf by an attorney or a duly authorised officer of the corporation. Where the instrument appointing a proxy or proxies is executed by an attorney on behalf of the appointor, the letter or power of attorney or a duly certified copy thereof must be lodged with the instrument of proxy. A corporation which is a member may authorise by resolution of its directors or other governing body such person as it thinks fit to act as its representative at the EGM.

IMPORTANT INFORMATION

7. Printed copies of this Notice of EGM (the "**Notice**"), Proxy Form and the Request Form (to request for a printed copy of the Circular) (the "**documents**") have been dispatched to the shareholders. The documents are also available for downloading from the SGXNet and the Company's website at the URL: <https://www.iwow.com.sg/investor-relations/annual-report/>.
8. The Circular has been published and available for download or online viewing at the Company's corporate website at the URL: <https://www.iwow.com.sg/investor-relations/annual-report/> and the SGXNet.

Printed copies of the Circular will not be mailed to the shareholders unless requested by the shareholder pursuant to a submitted request. Shareholders who wish to receive a printed copy of the Circular are required to complete the Request Form and to return it to the Company by post or by email by 7 July 2026.

9. The members of the Company may participate in the EGM by:

- (a) attending the EGM in person;
- (b) raising questions at the EGM or submitting questions in advance of the EGM; and/or
- (c) voting at the EGM (i) themselves personally; or (ii) through their duly appointed proxy(ies).

Please bring along your NRIC/passport so as to enable the Company to verify your identity. Members are requested to arrive early to facilitate the registration process and are advised not to attend the EGM if they are feeling unwell.

10. Members of the Company may submit questions related to the resolution(s) to be tabled for approval for the EGM in advance of the EGM within seven (7) calendar days from the date of this Notice of EGM, (i.e. no later than 5:00 p.m. on 8 July 2026) in the following manner:

- (a) email to investor_relations@iwow.com.sg; or
- (b) post to the Company's registered office at 1004 Toa Payoh North #02-17 Singapore 318995.

Members who submit questions in advance of the EGM should provide their full name, address, contact number, email address and the manner in which they hold Shares (if you hold Shares directly, please provide your account number with The Central Depository (Pte) Limited; otherwise, please state if you hold your Shares through the Central Provident Fund Investment Scheme or the Supplementary Retirement Scheme or other Relevant Intermediary), for our verification purposes.

The Company will endeavor to address all substantial and relevant questions received from members and publish its response on the SGXNet and at the Company's website by 2:00 p.m. on 11 July 2026. **Where substantially similar questions are received, the Company may consolidate such questions and consequently not all questions may be individually addressed.** The Company will address any subsequent clarifications sought, or substantial and relevant follow-up questions received after 5:00 p.m. on 8 July 2026 which have not already been addressed prior to the EGM, at the EGM itself. For questions addressed during the EGM, the responses to such questions will be included in the minutes of the EGM which will be published on the Company's corporate website and on SGXNet within one (1) month after the EGM.

Personal data privacy:

By submitting (a) a proxy form appointing a proxy(ies) and/or representative(s) to attend, speak and vote at the EGM and/or any adjournment thereof, or (b) submitting any question prior to the EGM in accordance with this Notice, a member of the Company consents to the collection, use and disclosure of the member's personal data by the Company (or its agents or service providers) for the following purposes:

- (i) processing and administration by the Company (or its agents or service providers) of proxies and representatives appointed for the EGM (including any adjournment thereof) and the preparation and compilation of the attendance lists, proxy lists, minutes and other documents relating to the EGM (including any adjournment thereof);
- (ii) enabling the Company (or its agents or service providers) to comply with any applicable laws, listing rules, regulations and/or guidelines by the relevant authorities; and
- (iii) addressing relevant and substantial questions related to the resolutions to be tabled for approval at the EGM from members received before the EGM and if necessary, any subsequent clarifications sought, or follow-up questions in respect of such questions,

(collectively, the "**Purposes**").

The member of the Company also warrants that where the member discloses the personal data of the member's proxy(ies) and/or representatives(s) to the Company (or its agents or service providers), the member has obtained the prior consent of such proxy(ies) and/or representatives(s) for the collection, use and disclosure by the Company (or its agents or service providers) of the personal data of such proxy(ies) and/or representatives(s) for the Purposes, and agrees that the member will indemnify the Company in respect of any penalties, liabilities, claims, demands, losses and damages as a result of the member's breach of warranty.

iWOW TECHNOLOGY LIMITED
(Company Registration No.: 199905973K
(Incorporated in the Republic of Singapore)

PROXY FORM

EXTRAORDINARY GENERAL MEETING

IMPORTANT:

1. An investor who holds shares under the Central Provident Fund Investment Scheme ("CPF Investor") and/or the Supplementary Retirement Scheme ("SRS Investor") (as may be applicable) may attend and cast his/her vote(s) at the Extraordinary General Meeting in person. CPF and SRS Investors who are unable to attend the Extraordinary General Meeting but would like to vote, may inform their CPF and/or SRS Approved Nominees to appoint the Chairman of the Extraordinary General Meeting to act as their proxy, in which case, the CPF and SRS Investors shall be precluded from attending the Extraordinary General Meeting.
2. This Proxy Form is not valid for use by CPF and SRS Investors and shall be ineffective for all intents and purposes if used or purported to be used by them.

*I/We, _____ (Name), _____ (*NRIC/Passport/Company Registration No.)

of _____ (Address)

being a *member/members of iWOW TECHNOLOGY LIMITED (the "Company"), hereby appoint(s):

Name	Address	NRIC/Passport No.	Proportion of Shareholdings	
			No. of Shares	%
and/or (delete as appropriate)				

or failing him/her, the Chairman of the Meeting, as *my/our proxy(ies) to attend, speak and vote for *me/us on *my/our behalf at the Extraordinary General Meeting ("EGM" or the "Meeting") of the Company to be held at 1004 Toa Payoh North, #02-17, Singapore 318995 on Thursday, 16 July 2026 at 2:00 p.m. and at any adjournment thereof.

The sole resolution put to the vote at this EGM shall be decided by way of poll.

*I/We direct *my/our proxy(ies) to vote for or against or to abstain from voting on the resolution(s) to be proposed at the EGM as indicated hereunder. If no specific direction as to voting is given, the proxy(ies) will vote or abstain from voting at his/her/their discretion, as he/she/they will on any other matter arising at the Meeting.

No.	Ordinary Resolution(s)	For	Against	Abstain
1.	To approve the Proposed Placement.			

If you wish to exercise all your votes "For" or "Against", or "Abstain" the Resolution, please mark an "X" in the appropriate box provided. Alternatively, please indicate the number of votes "For", "Against" or "Abstain" for the Resolution in the boxes provided as appropriate.

Dated this _____ day of _____ 2026.

Total no. of Shares in	No. of Shares
(a) Depository Register	
(b) Register of Members	

Signature(s) of Member(s)/Common Seal of Corporate Member(s)

* Delete where inapplicable

IMPORTANT: PLEASE READ NOTES FOR PROXY FORM OVERLEAF

All capitalised terms used in this Proxy Form which are not defined herein shall, unless the context otherwise requires, have the same meanings ascribed to them in the circular issued by the Company to the Shareholders dated 1 July 2026 (the "Circular"), including supplements and modifications thereto.

NOTES FOR PROXY FORM

1. A proxy need not be a member of the Company.
2. A member should insert the total number of shares held. If the member has shares entered against his/her name in the Depository Register (as defined in Section 81SF of the Securities and Futures Act 2001 of Singapore), he/she should insert that number of shares. If the member has shares registered in his/her name in the Register of Members of the Company, he/she should insert that number of shares. If the member has shares entered against his/her name in the Depository Register and shares registered in his/her name in the Register of Members of the Company, he/she should insert the aggregate number of shares. If no number is inserted, this form of proxy will be deemed to relate to all the shares held by the member of the Company.
3. A member (who is not a Relevant Intermediary), who is entitled to attend and vote at the EGM is entitled to appoint not more than two proxies to attend and vote in his/her stead. Where a member appoints more than one proxy, he/she should specify the proportion of his/her shareholding (expressed as a percentage of the whole) to be represented by each proxy and if no percentage is specified, the first named proxy shall be treated as representing 100 per cent of the shareholding and the second named proxy shall be deemed to be an alternate to the first named.
4. A member who is a Relevant Intermediary as defined under Section 181(6) of the Companies Act 1967 (the “**Companies Act**”) is entitled to appoint more than two proxies to attend, speak and vote at the Meeting provided that each proxy is appointed to exercise the rights attached to different shares held by the member. In such event, the Relevant Intermediary shall submit a list of its proxies together with the information required in this proxy form to the Company.

“**Relevant Intermediary**” means:

- (a) a banking corporation licensed under the Banking Act 1970 or a wholly-owned subsidiary of such a banking corporation, whose business includes the provision of nominee services and who holds shares in that capacity;
 - (b) a person holding a capital markets services licence to provide custodial services for securities under the Securities and Futures Act 2001 and who holds shares in that capacity; or
 - (c) the Central Provident Fund Board (“**CPF Board**”) established by the Central Provident Fund Act 1953, in respect of shares purchased under the subsidiary legislation made under that Act providing for the making of investments from the contributions and interest standing to the credit of Shareholders of the Central Provident Fund, if the CPF Board holds those shares in the capacity of an intermediary pursuant to or in accordance with that subsidiary legislation.
5. An investor who holds shares under the Central Provident Fund Investment Scheme (“**CPF Investor**”) and/or the Supplementary Retirement Scheme (“**SRS Investor**”) (as may be applicable) may attend and cast his/her vote(s) at the EGM in person. CPF and SRS Investors who are unable to attend the EGM but would like to appoint the Chairman of the EGM as their proxy should approach their respective CPF Agent Banks or SRS Operators, through which they hold such shares, to submit their votes at least seven (7) working days before the EGM that is by 2:00 p.m. on 7 July 2026, in order to allow sufficient time for their respective CPF Agent Banks or SRS Operators to in turn submit the Proxy Forms to appoint the Chairman of the EGM to vote on their behalf no later than the Proxy Deadline.

This Proxy Form is not valid for use by CPF and SRS Investors and shall be ineffective for all intents and purposes if used or purported to be used by them.

6. The instrument appointing a proxy or proxies must be under the hand of the appointor or of his/her attorney duly authorized in writing. Where the instrument appointing a proxy or proxies is executed by a corporation, it must be executed either under its common seal or signed on its behalf by an attorney or a duly authorized officer of the corporation. Where the instrument appointing a proxy or proxies is executed by an attorney on behalf of the appointor, the letter or power of attorney or a duly certified copy thereof must be lodged with the instrument.
7. A corporation which is a member may authorise by resolution of its directors or other governing body such a person as it thinks fit to act as its representative at the Meeting, in accordance with Section 179 of the Companies Act.
8. This instrument appointing a proxy or proxies must:
 - (a) if sent personally or by post, be lodged at the office of the Company’s Share Registrar, B.A.C.S. Private Limited, at 77 Robinson Road, #06-03 Robinson 77, Singapore 068896; or
 - (b) if submitted by email, be received by the Company’s Share Registrar, B.A.C.S. Private Limited at main@zicoholdings.com, in either case, by 2:00 p.m. on 13 July 2026 (being not less than seventy-two (72) hours before the time appointed for holding the EGM) (or at any adjournment thereof) and in default the instrument of proxy shall not be treated as valid.
9. The Company shall be entitled to reject the instrument appointing a proxy or proxies if it is incomplete, improperly completed, illegible or where the true intentions of the appointor are not ascertainable from the instructions of the appointor specified in the instrument appointing a proxy or proxies.
10. In the case of members of the Company whose shares are entered against their names in the Depository Register, the Company may reject any instrument appointing a proxy or proxies lodged if such members are not shown to have shares entered against their names in the Depository Register 72 hours before the time appointed for holding the Meeting as certified by The Central Depository (Pte) Limited to the Company.

Personal data privacy:

By submitting this proxy form, the member of the Company accepts and agrees to the personal data privacy terms as set out in the Notice of EGM dated 1 July 2026.

CIRCULAR DATED 1 July 2026

THIS CIRCULAR IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION. PLEASE READ IT CAREFULLY.

This Circular is issued by iWOW Technology Limited (the “Company”). **If you are in any doubt as to the action that you should take, you should consult your stockbroker, bank manager, solicitor, accountant or other professional adviser(s) immediately.**

If you have sold or transferred all your shares in the capital of the Company held through The Central Depository (Pte) Limited (“CDP”), you need not forward this Circular to the purchaser or transferee, as arrangements will be made by CDP for a separate Circular to be sent to the purchaser or transferee. If you have sold or transferred all your shares in the capital of the Company represented by physical share certificate(s), you should immediately forward this Circular, together with the Notice of Extraordinary General Meeting (“EGM”) and the enclosed Proxy Form to the purchaser or transferee or to the bank, stockbroker or agent through whom the sale or transfer was effected, for onward transmission to the purchaser or the transferee.

This Circular has been reviewed by the Company's sponsor, Evolve Capital Advisory Private Limited (the “Sponsor”). It has not been examined or approved by the Singapore Exchange Securities Trading Limited (the “SGX-ST”) and the SGX-ST assumes no responsibility for the contents of this Circular, including the correctness of any of the statements or opinions made or reports contained in this Circular.

The contact person for the Sponsor is Mr. Jerry Chua (Tel: (65) 6241 6626), at 160 Robinson Road, #20-01/02, SBF Center, Singapore 068914.



iWOW

IWOW TECHNOLOGY LIMITED

(Incorporated in the Republic of Singapore)
(Company Registration No. 199905973K)

CIRCULAR TO SHAREHOLDERS

IN RELATION TO

PROPOSED ALLOTMENT AND ISSUANCE OF UP TO 66,667,000 PLACEMENT SHARES IN THE ISSUED SHARE CAPITAL OF THE COMPANY AT A PLACEMENT PRICE OF S\$0.225 PER PLACEMENT SHARE

Placement Agent to the Company in respect of the Proposed Placement



ZICO CAPITAL PTE. LTD.

(Incorporated in the Republic of Singapore)
(Unique Entity Number: 201613589E)

IMPORTANT DATES AND TIMES

Last date and time for lodgement of Proxy Form	:	13 July 2026 at 2:00 p.m.
Date and time of Extraordinary General Meeting	:	16 July 2026 at 2:00 p.m.
Place of Extraordinary General Meeting	:	1004 Toa Payoh North, #02-17, Singapore 318995

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DEFINITIONS

The following definitions apply throughout this Circular unless the context otherwise requires or otherwise stated:-

“associates”	: (a) in relation to any Director, chief executive officer, Substantial Shareholder or Controlling Shareholder (being an individual) means: (i) his immediate family; (ii) the trustees of any trust of which he or his immediate family is a beneficiary or, in the case of a discretionary trust, is a discretionary object; and (iii) any company in which he and his immediate family together (directly or indirectly) have an interest of thirty per cent. (30%) or more; (b) in relation to a Substantial Shareholder or Controlling Shareholder (being a company) means any other company which is its subsidiary or holding company or is a subsidiary of such holding company or one in the equity of which it and/or such other company or companies taken together (directly or indirectly) have an interest of thirty per cent. (30%) or more
“Board” or “Board of Directors”	: The board of Directors of the Company as at the Latest Practicable Date
“Business Days”	: A day (excluding Saturday, Sunday and gazetted public holidays in Singapore) on which commercial banks are open for business in Singapore
“Catalist”	: The sponsor-supervised listing platform of the SGX-ST
“Catalist Rules”	: Any or all of the rules in the Listing Manual Section B: Rules of Catalist, as the case may be, as amended, supplemented or modified from time to time
“CDP”	: The Central Depository (Pte) Limited
“Circular”	: This circular dated 1 July 2026
“Companies Act”	: The Companies Act 1967 of Singapore, as amended, modified or supplemented from time to time
“Company”	: iWOW Technology Limited
“Commission”	: The placement commission payable by the Company to the Placement Agent pursuant to terms and conditions of the Placement Agreement

DEFINITIONS

“Completion Date”	:	The date falling five (5) Business Days after the receipt of the approval-in-principle from the SGX-ST for the listing and quotation of the Placement Shares on Catalist, or such other date as the Parties may agree but in any event being a date not later than the Cut-Off Date (or such later date as the Parties may agree)
“Controlling Shareholder”	:	A person who: (a) holds directly or indirectly fifteen per cent. (15%) or more of the total voting rights in the Company. The SGX-ST may determine that a person who satisfies this paragraph is not a controlling shareholder; or (b) in fact exercises control over the Company
“CPF”	:	The Central Provident Fund
“Cut-Off Date”	:	A date not later than 30 days from the date of the Placement Agreement or such other date as the Parties may agree
“Depositor”	:	Has the meaning ascribed to it in Section 81SF of the SFA
“Depository Agent”	:	Has the meaning ascribed to it in Section 81SF of the SFA
“Depository Register”	:	Has the meaning ascribed to it in Section 81SF of the SFA
“Directors”	:	The directors of the Company as at the Latest Practicable Date, and “ <i>Director</i> ” shall be constructed accordingly
“EGM” or “Extraordinary General Meeting”	:	An extraordinary general meeting of the Company
“FY” or “Financial Year”	:	Financial year ended or, as the case may be, ending 31 March
“Group”	:	The Company and its subsidiaries
“Latest Practicable Date”	:	30 June 2026, being the latest practicable date prior to the release of this Circular
“Listing Manual”	:	The listing manual of the SGX-ST, as amended, modified and/or supplemented from time to time
“LPS”	:	Loss per Share
“LQN”	:	Listing and quotation notice to be received from the SGX-ST for the listing and quotation of the Placement Shares
“Material Adverse Effect”	:	A material adverse effect (i) on the condition (financial or otherwise), business, properties, prospects, assets, liabilities or results of operations of the Company or the Group, whether or not arising in the ordinary course of business; (ii) on the ability of the Company to perform any of its material obligations

DEFINITIONS

	under the Placement Agreement; or (iii) on the Proposed Placement
<i>“Net Proceeds”</i>	: The amount expected to be raised by the Company from the Proposed Placement, after deducting estimated expenses in connection therewith
<i>“Notice of EGM”</i>	: The notice of EGM as set out on page N-1 to N-4 of this Circular, for the purposes of considering and, if thought fit, passing with or without modifications, the resolutions as set out therein
<i>“NTA”</i>	: Net tangible assets
<i>“Ordinary Resolution”</i>	: An ordinary resolution proposed for approval in this Circular
<i>“Parties”</i>	: the Company and the Placement Agent
<i>“Placement Agent”</i>	: ZICO Capital Pte. Ltd.
<i>“Placement Agreement”</i>	: Placement agreement entered into between the Placement Agent and the Company in relation to the Proposed Placement dated 30 June 2026
<i>“Placement Price”</i>	: Price of S\$0.225 per Placement Share
<i>“Placement Shares”</i>	: An amount of up to 66,667,000 new ordinary shares in the capital of the Company
<i>“Proposed Placement”</i>	: The allotment and issuance of up to 66,667,000 new ordinary shares in the capital of the Company at a placement price of S\$0.225 per Placement Share
<i>“Proxy Form”</i>	: The proxy form in respect of the EGM
<i>“Record Date”</i>	: The date fixed by the Company for the purposes of determining entitlements to dividends or other distributions to or rights of holders of Shares
<i>“Register of Members”</i>	: A register of the members of the Company
<i>“Sales Proceeds”</i>	: The aggregate Placement Price for all the Placement Shares for which the Placement Agent has procured subscribers pursuant to the Placement Agreement
<i>“Securities Accounts”</i>	: The securities account maintained with CDP, but not including the securities accounts maintained with a Depository Agent
<i>“SFA”</i>	: The Securities and Futures Act 2001 of Singapore, as amended, supplemented and/or modified from time to time

DEFINITIONS

“SGXNET”	:	Singapore Exchange Network, the corporate announcement system maintained by the SGX-ST for the submission of information and announcements by listed companies
“SGX-ST”	:	Singapore Exchange Securities Trading Limited
“Shareholders”	:	Registered holders of Shares as indicated in the Register of Members except that where the registered holder is CDP, the term “Shareholders” in relation to Shares held by CDP shall, where the context admits, means the persons named as Depositors in the Depository Register maintained by CDP and to whose Securities Accounts such Shares are credited
“Shares”	:	Ordinary shares in the capital of the Company and <i>“Share”</i> shall be construed accordingly.
“SRS”	:	Supplemental Retirement Scheme
“Sponsor”	:	Evolve Capital Advisory Private Limited
“Substantial Shareholder”	:	A person (including a corporation) who has an interest or interests in one or more voting Shares (excluding treasury shares) in the Company, and the total votes attached to that Share, or those Shares, is not less than 5% of the total votes attached to all the voting Shares (excluding treasury shares) in the Company
“VWAP”	:	Volume-weighted average price

Currencies, units and others

“S\$”	:	Singapore Dollars, being the lawful currency of the Republic of Singapore
“%” or “per cent.”	:	Percentage or per centum

Any reference in this Circular to any enactment is a reference to that enactment for the time being in force, as may be amended or re-enacted. Any word defined under the Companies Act, the Catalist Rules, the SFA, the Take-over Code or any statutory modification thereof and used in this Circular shall have the meaning assigned to it under the Companies Act, Catalist Rules, SFA, Take-over Code or its statutory modification, as the case may be, unless the context otherwise requires.

Words importing the singular number shall include the plural number where the context admits and vice versa. Words importing the masculine gender shall include the feminine gender where the context admits. Reference to persons shall, where applicable, include corporations.

Any reference to any agreement or document shall include such agreement or document as amended, modified, varied, novated, supplemented or replaced from time to time.

Any reference to a time of day or date in this Circular is a reference to a time of day or date, as the case may be, in Singapore, unless otherwise stated.

DEFINITIONS

Any discrepancies in this Circular between the sum of the figures stated and the totals thereof are due to rounding. Accordingly, figures shown as totals in this Circular may not be an arithmetic aggregation of the figures that precede them.

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LETTER TO SHAREHOLDERS

IWOW TECHNOLOGY LIMITED
(Incorporated in the Republic of Singapore)
(Company Registration No. 199905973K)

Board of Directors

Soo Kee Wee (Chairman and Non-executive Director)
Bo Jiang Chek Raymond (Chief Executive Officer and Executive Director)
Ang Swee Tian (Lead Independent Director)
Liew Kok Oon (Independent Director)
Thong Yuen Siew Jessie (Independent Director)

Registered Office

1004 Toa Payoh
North, #02-17,
Singapore 318995

1 July 2026

To: The Shareholders of iWOW Technology Limited

Dear Sir/ Madam

PROPOSED ALLOTMENT AND ISSUANCE OF UP TO 66,667,000 PLACEMENT SHARES IN THE ISSUED SHARE CAPITAL OF THE COMPANY AT A PLACEMENT PRICE OF S\$0.225 PER PLACEMENT SHARE

1. INTRODUCTION

1.1 Purpose of this Circular

The Board is convening the EGM to be held on Thursday, 16 July 2026 at 2:00 p.m. at 1004 Toa Payoh North, #02-17, Singapore 318995 to seek the approval of shareholders for the Proposed Placement.

The purpose of this Circular is to provide Shareholders with necessary information relating to the Proposed Placement, including, *inter alia*, the rationale for the Proposed Placement and the use of proceeds from the Proposed Placement, and to seek Shareholders' approval in relation thereto at the EGM. The Notice of EGM has been, or will be, made available to Shareholders on the same date as the date of this Circular via SGXNET and may also be accessed via the Company's website at www.iwow.com.sg.

The Company has appointed Shook Lin & Bok LLP as its legal adviser in relation to the Proposed Placement.

The SGX-ST assumes no responsibility for the contents of this Circular, including the correctness of any of the statements or opinions made or reports contained in this Circular. If you are in any doubt as to the course of action to take, you should consult your stockbroker, bank manager, solicitor, accountant or other professional adviser(s) immediately.

2. THE PROPOSED PLACEMENT

2.1 Background

On 30 June 2026, the Company announced that it had entered into the Placement Agreement with ZICO Capital Pte. Ltd. (the "**Placement Agent**") on the same date to procure subscribers

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on a best-efforts basis for the Proposed Placement. The Placement Agent has appointed Maybank Securities Pte. Ltd. as sub-placement agent in relation to the Proposed Placement (the “**Sub-Placement Agent**”).

Pursuant to the Placement Agreement, the Company had agreed to offer, by way of placement, and the Placement Agent had agreed, on a best efforts basis, to procure subscriptions for, an aggregate of up to 66,667,000 new ordinary shares in the capital of the Company (the “**Placement Shares**”) to institutional, accredited and/or other investors at a placement price of S\$0.225 (the “**Placement Price**”) for an aggregate consideration of up to approximately S\$15,000,075 (the “**Sales Proceeds**”) (the “**Proposed Placement**”), subject to the approval of Shareholders to be sought at an extraordinary general meeting.

The Proposed Placement is not underwritten and will be undertaken in reliance of the safe harbour exemptions under Section 272B (private placement), Section 274 (offer made to institutional investors) and/or Section 275 (offer made to accredited investors and certain other persons) of the SFA. Accordingly, no prospectus, offer document or offer information statement will be issued by the Company in connection with the Proposed Placement.

The Placement Price of S\$0.225 represents a more than 10.0% discount to the VWAP of S\$0.33 per Share for trades done on the Catalist of the SGX-ST on 26 June 2026, being the last full market day which the Shares were traded prior to the Company’s entry into the Placement Agreement.

Accordingly, pursuant to Section 161 of the Companies Act and Rules 805(1) and 811(3) of the Catalist Rules, the Proposed Placement will be undertaken subject to the specific approval of Shareholders to be obtained. For the avoidance of doubt, the Company will not be relying on its existing general share issue mandate approved by Shareholders at the annual general meeting of the Company held on 25 July 2025 for the allotment and issuance of the Placement Shares.

2.2 Details of the Proposed Placement

2.2.1 Placement Price

The Placement Price of S\$0.225 per Placement Share was determined by the Board after taking into account, among other things:

- (a) the prevailing market price and historical trading performance of the Shares;
- (b) the trading liquidity of the Shares, including the generally wide bid-ask spreads, limited trading volumes and liquidity available in the market for the Shares;
- (c) the size of the Proposed Placement relative to the existing issued share capital of the Company and the potential level of investor participation required to successfully complete a meaningful fund-raising exercise;
- (d) feedback received from capital markets intermediaries regarding factors relevant to the execution of a potential equity fund raising, including trading liquidity, placement size, investor demand, market conditions and pricing considerations;

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- (e) the Company's funding requirements to support its growth initiative, including capacity expansion, overseas expansion, research and development activities and other strategic growth opportunities; and
- (f) the Company's objective of broadening and strengthening its shareholder base through the introduction of quality institutional, accredited and strategic investors who may contribute to the Company's long term growth and development.

In determining the Placement Price, the Board carefully considered the balance between minimising dilution to existing shareholders and ensuring that the Company retains sufficient flexibility to undertake a meaningful and successful fund-raising exercise.

The Board believes that broadening the Company's investor base and securing adequate growth capital on a timely basis is important to enable the Company to pursue its strategic objectives and growth initiatives.

Having considered the above, the Board is of the view that the Placement Price is fair and reasonable, and is in the best interests of the Company and its Shareholders.

The Placement Price of S\$0.225 represents a discount of approximately 31.8% to the VWAP of S\$0.33 per Share for trades done on the Catalist of the SGX-ST on 26 June 2026, being the last full market day which the Shares were traded prior to the Company's entry into the Placement Agreement.

2.2.2 Placement Shares

Under Rule 803 of the Catalist Rules, an issuer must not issue securities to transfer a controlling interest without prior approval of shareholders in general meeting. The Proposed Placement is expected to comprise up to 66,667,000 Placement Shares, representing up to approximately 24.0% of the total issued Shares (excluding treasury shares) of the Company as at the Latest Practicable Date, or up to approximately 19.3% of the enlarged issued share capital of the Company of up to 344,799,160 Shares (excluding treasury shares). Accordingly, the Proposed Placement will not result in a transfer of a controlling interest in the Company.

Rule 811(1) of the Catalist Rules further requires that an issue of shares must not be priced at more than a 10.0% discount to the weighted average price for trades done on the SGX-ST for the full market day on which the relevant placement agreement in relation to the Proposed Placement is signed. Rule 811(3) provides that Rule 811(1) is not applicable if specific shareholders' approval is obtained for the issuance of shares at a discount greater than 10.0%.

The Placement Shares will not be placed to any person who is a Director, a Substantial Shareholder of the Company or any other person falling within the categories of persons set out in Rule 812(1) of the Catalist Rules.

2.2.3 Status of Placement Shares

The Placement Shares shall be issued free from any and all claims, charges, liens, mortgages, securities, pledges, equities, encumbrances or other interests whatsoever and shall rank *pari passu* in all respects with and shall carry all rights similar to the existing Shares as at the date of allotment and issue of the Placement Shares except that they will not rank for any dividend, right, allotment or other distributions, the Record Date for which falls on or before the date of issue of such Placement Shares.

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2.2.4 Validity of Shareholders' Approval

The authority granted to the Directors pursuant to the Proposed Placement shall, unless revoked or varied in a general meeting, remain for a period of six (6) months from the date of the EGM.

2.2.5 Placement Commission

The Company shall pay a commission (the "**Commission**") to the Placement Agent amounting to 3 per cent of the Sales Proceeds (plus GST thereon). The Company authorises the Placement Agent to deduct its Commission (plus GST thereon) from the Sales Proceeds as full and final payment of such Commission.

2.2.6 Completion of the Proposed Placement

Subject to the terms and conditions of the Placement Agreement, completion shall take place on the date falling five (5) Business Days after the receipt of the approval-in-principle from the SGX-ST for the listing and quotation of the Placement Shares on Catalist, or such other date as the Company and the Placement Agent may agree but in any event being a date not later than the Cut-Off Date (or such later date as the Company and the Placement Agent may agree) (the "**Completion Date**").

2.2.7 Selling Restrictions

Pursuant to the Placement Agreement, the Proposed Placement is subject to the following selling restrictions:

- (a) Each of the Placement Agent and the Company shall comply in all material respects with all applicable laws and regulations in each country or jurisdiction in which it purchases, offers, sells or delivers the Placement Shares or has in its possession or distributes any offering material. Any expenses incurred by the Placement Agent in relation to such compliance shall be for the Company's account provided such expenses have been agreed with the Company prior to being incurred (such agreement not to be unreasonably withheld or delayed).
- (b) Each of the Placement Agent and the Company has not offered or sold any Placement Shares or caused the Placement Shares to be made the subject of an invitation for subscription or purchase, and will not offer or sell any Placement Shares or cause the Placement Shares to be made the subject of an invitation for subscription or purchase, and has not circulated or distributed, nor will it circulate or distribute any document or material in connection with the offer or sale, or invitation for subscription or purchase of the Placement Shares, whether directly or indirectly, to any person in Singapore other than:
 - a. pursuant to, and in accordance with, the conditions of an exemption in Section 272B of the SFA where the offer, sale or invitation to the person is not made with a view to the Placement Shares being subsequently the subject of an offer, sale or invitation to another person under Section 272B or Section 280 of the SFA;
 - b. to an institutional investor (as defined in Section 4A of the SFA) pursuant to Section 274 of the SFA;
 - c. to a relevant person (as defined in Section 275(2) of the SFA) pursuant to Section 275(1) of the SFA, or any person pursuant to Section 275(1A) of the SFA, and in

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accordance with the conditions specified in Section 275 of the SFA and (where applicable) Regulation 3 of the Securities and Futures (Classes of Investors) Regulations 2018; or

- d. otherwise pursuant to, and in accordance with the conditions of, any other applicable provision of the SFA.

2.2.8 Confirmations by the Placement Agent

The Placement Agent has confirmed (to the best of its knowledge and belief), that:

- (a) the Commission payable by the Company to the Placement Agent for the Proposed Placement will not be shared with any of the end-placees of the Proposed Placement;
- (b) no end-placee will subscribe for such number of Placement Shares, such that the subscription of such Placement Shares will result in a transfer of a controlling interest (as defined in the Catalist Rules) in the Company, without the prior approval of the Shareholders in a general meeting pursuant to Rule 803 of the Catalist Rules;
- (c) no end-placee is a director or substantial shareholder of the Company or other person specified in Rule 812(1) of the Catalist Rules or their associates (as defined in the Catalist Rules) (the "Connected Persons") or a nominee of any of the Connected Persons;
- (d) up until completion of the Placement, the end-placees procured are not acting in concert (as defined in the Singapore Code on Take-overs and Mergers) with any other person or persons in the acquisition of or in relation to the Placement Shares, and have not entered into any agreement or understanding (whether formal or informal) to co-operate with any other person or persons to, or with a view to, control and/or manipulate the market for the trading of the shares in such manner as to prevent or adversely affect the establishment of an orderly market for trading; and
- (e) substantial shareholders do not receive any financial benefits (directly or indirectly), if any, from any share borrowing arrangement, if any, entered into to facilitate the Proposed Placement.

When procuring end-placees for the Placement Shares, save as disclosed by the Placement Agent or the Sub-Placement Agent to the Company, the Placement Agent shall ensure (or procure that the Sub-Placement Agent ensures) that each of such end-placees (including their directors and substantial shareholders (to the extent applicable)) have no connections (including any business relationship) with the Company or any of its directors or substantial shareholders. In the event that there are such connections, the Company, after being so informed by the Placement Agent or the Sub-Placement Agent, will disclose such information in the shareholders' completion announcement (as the case may be) to be released by the Company for the Placement in due course.

2.2.9 Condition Precedents

The obligations of the Placement Agent under the Placement Agreement are conditional upon certain conditions, including *inter alia*, the following:

- (a) the receipt of the approval-in-principle from the SGX-ST for the listing and quotation of the Placement Shares on Catalist, there not having occurred any revocation, amendment or withdrawal of such approval, and where such approval is subject to conditions, such

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conditions being acceptable to the Placement Agent and the Company, and to the extent that any conditions to such approval are required to be fulfilled on or before the Completion Date, they are so fulfilled to the satisfaction of the SGX-ST or waived by the SGX-ST;

- (b) as of the Completion Date, the trading of the Shares on the SGX-ST not being suspended by the SGX-ST (other than a trading halt on a temporary basis requested by the Company) and the Shares not being delisted from the SGX-ST;
- (c) the delivery to the Placement Agent on or before the Completion Date of a Singapore law enforceability legal opinion from Shook Lin & Bok LLP, as the Company's Singapore legal counsel as to the Proposed Placement, dated the Completion Date, in a form acceptable to the Placement Agent;
- (d) the Placement Shares being issued in reliance of shareholders' approval being obtained at its extraordinary general meeting on 16 July 2026 in connection with the Placement; and
- (e) since the date of the Placement Agreement, in the opinion of the Placement Agent, there having been no change or any development reasonably likely to have a Material Adverse Effect or is reasonably likely to prejudice materially (i) the success of the Proposed Placement, or (ii) dealings in the Placement Shares in the secondary market.

In the event that any of the conditions set out in the Placement Agreement or any part thereof is not satisfied or waived on or before 7.30 a.m. on the Completion Date, the Placement Agreement and the obligations of the Placement Agent and the Company under the Placement Agreement shall *ipso facto* cease and determine thereafter and in that event the Company and the Placement Agent shall be released and discharged from their respective obligations under the Placement Agreement (except for those as specified in the Placement Agreement) without prejudice to antecedent breaches of any of the obligations and liabilities hereunder.

2.2.10 Undertakings of the Company

The Company has undertaken in the Placement Agreement to the Placement Agent that it will not, without the prior written consent of the Placement Agent (such consent not to be unreasonably withheld or delayed), directly or indirectly:

- (a) offer, issue, contract to issue, grant any option to purchase any Shares (or any securities convertible into or exchangeable for Shares or which carry rights to subscribe for Shares);
- (b) enter into a transaction (including a derivative transaction) with a similar economic effect to the foregoing; or
- (c) publicly announce any intention to do any of the above,

from the date of the Placement Agreement until the date falling ninety (90) days from the Completion Date, other than: (i) as required by applicable laws and regulations; (ii) any grant of options or issuance of Shares pursuant to the Company's performance share scheme(s) and/or employee share option scheme(s) (provided such scheme(s) have been adopted by the Company on or prior to the date hereof) or a dividend reinvestment scheme of the Company which may be adopted; or (iii) any issuance of Shares pursuant to the conversion of any option, right or warrant convertible or exercisable into, exchangeable for or redeemable for any Shares existing at the time of the Placement Agreement. The aforementioned restrictions shall not apply to the Placement Shares to be offered under the Proposed Placement.

2.3 Rationale for and Use of Proceeds from the Proposed Placement

2.3.1 Rationale

The Proposed Placement is intended to strengthen the Group's capital base and provide additional financial resources to support the execution of its growth strategy across its AgeTech, Clinical Nutrition and IoT businesses.

The Group has identified a number of growth opportunities, including the expansion of its Clinical Nutrition manufacturing capacity, overseas expansion initiatives, the continual development and commercialisation of new products and solutions, and the scaling of existing businesses. The Proposed Placement will provide the Company with additional flexibility to pursue such opportunities in a timely manner while maintaining a prudent capital structure.

In particular, certain business initiatives undertaken by the Group require upfront investments in capacity, product development, project deployment and market expansion activities (including trials) prior to the full realisation of the associated revenue streams. The Proposed Placement is therefore expected to enhance the Group's ability to execute such initiatives and support its long-term growth objectives.

In addition, the Proposed Placement is intended to broaden and strengthen the Company's shareholder base through the introduction of quality institutional, accredited and other strategic investors, which will enhance market awareness of the Company and improve trading liquidity in the Shares over time.

Accordingly, the Board believes that the Proposed Placement will strengthen the Group's financial position, enhance its financial flexibility and support the sustainable growth of the Group over the longer term.

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2.3.2 Use of Proceeds

Based on the Placement Price of S\$0.225 per Placement Share and after accounting for estimated expenses of approximately S\$542,000, comprising listing and application fees, placement Commission payable to the Placement Agent, professional fees and other incidental expenses, the Company expects to raise net proceeds of up to approximately S\$14,458,075 from the Proposed Placement (the “**Net Proceeds**”). The Company proposes to deploy the Net Proceeds in the manner set out below:

Use of Net Proceeds	Percentage Allocation
Expansion of Clinical Nutrition Manufacturing Capacity	25 to 35%
Overseas Expansion and Market Development	15%
Sales, Marketing and Business Development Initiatives	10-15%
Research and Development	15%
Mergers and Acquisitions	10% to 15%
General Working Capital	15% to 20%

The Net Proceeds are intended to support the Group's growth strategy and may be applied towards:

- (a) Investments in manufacturing facilities, automated equipment and digital systems, production capabilities, related infrastructure and logistics capabilities to support the expansion of the Group's Clinical Nutrition business;
- (b) overseas expansion initiatives for the Group's AgeTech, IoT and Clinical Nutrition businesses, including strategic partnerships, localisation efforts, regulatory approvals and other market entry initiatives in selected overseas markets;
- (c) sales, marketing, market development and customer acquisition initiatives to strengthen brand awareness, expand market presence through targeted marketing campaigns, support strategic partnerships and accelerate revenue growth;
- (d) research and development activities relating to new and enhanced AgeTech, IoT solutions and Clinical Nutrition, including product development, enhancement and commercialisation activities;
- (e) mergers and acquisitions, including the funding of part of the consideration for the acquisition of The Gentle Group Pte. Ltd. and post-acquisition integration activities; and
- (f) general working capital purposes, including upfront capital expenditure requirements relating to the deployment of the Group's solutions and services, including projects undertaken under subscription-based “as-a-service” business models.

The percentages stated above are estimates only and may be adjusted by the Company having regard to its prevailing business and operational priorities. In the event that the Net Proceeds raised are less than the maximum amount contemplated under the Proposed Placement, the

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Company may allocate the Net Proceeds among the above uses in such proportions as the Board may deem appropriate.

Pending deployment of the Net Proceeds, such Net Proceeds may be deposited with banks and/or financial institutions, invested in short-term money market instruments or marketable securities, and/or used for any other purposes on a short-term basis, as the Company may, in its absolute discretion, deem fit from time to time.

The Company will make periodic announcements as and when the Net Proceeds are materially disbursed and whether such a use is in accordance with the stated use and in accordance with the percentage allocated. Where the Net Proceeds are to be used for working capital purposes, the Company will disclose a breakdown with specific details on the use of proceeds for working capital in the Company's announcements on the use of the Net Proceeds. Where there is any material deviation from the stated use of proceeds, the Company will announce the reasons for such deviation. The Company will also provide a status report on the use of the Net Proceeds in its annual report.

2.4 Further Information

The Company will make the necessary announcements via SGXNET as and when required and/or as and when material developments arise in respect of the Proposed Placement.

2.5 Additional Listing Application

In connection with the Proposed Placement, an application will be made to the SGX-ST by the Sponsor on behalf of the Company for the listing of and quotation for the Placement Shares on the Catalist of the SGX-ST. The Company will make the necessary announcement(s) on SGXNet upon receipt of the LQN from the SGX-ST.

2.6 Financial Effects of the Proposed Placement

The pro forma financial effects of the Proposed Placement assuming all of the Placement Shares have been allotted and issued, on the net tangible assets ("**NTA**") per Share and loss per Share ("**LPS**") set out below are for illustrative purposes only and do not necessarily reflect the actual results and financial position of the Group following completion of the Proposed Placement.

The financial effects of the Proposed Placement are prepared based on the latest unaudited financial statement of the Group for the Financial Year ended 31 March 2026 ("**FY2026**") and the following bases and assumptions set out below:

- (a) the financial effects on the consolidated NTA per Share is computed based on the assumption that the Proposed Placement was completed on 31 March 2026;
- (b) the financial effects on the consolidated LPS is computed based on the assumption that the Proposed Placement was completed on 1 April 2025; and
- (c) assume that there is no return earned from the Net Proceeds.

LETTER TO SHAREHOLDERS

2.6.1 NTA per Share

	Before the Proposed Placement	After the Proposed Placement
NTA of the Group as at 31 March 2026	\$20,351,000	\$34,809,075
Number of issued Shares	278,132,160	344,799,160
NTA per Share as at 31 March 2026 (Cents)	7.32	10.10

2.6.2 LPS

	Before the Proposed Placement	After the Proposed Placement
Loss attributable to equity holders of the Group for FY2026	\$1,601,000	\$1,601,000
Weighted average number of Shares	270,077,365	336,744,365
LPS for FY2026 (Cents)	0.59	0.48

3. INTERESTS OF DIRECTORS AND SUBSTANTIAL SHAREHOLDERS

3.1 Interests In Shares

As at the Latest Practicable Date, the interests of the Directors and Substantial Shareholders in the issued share capital of the Company are as follows:

	Before Proposed Placement		After Proposed Placement	
	No of Shares	% ⁽¹⁾	No of Shares	% ⁽²⁾
<u>Directors</u>				
Soo Kee Wee ⁽³⁾	123,186,440	44.29	123,186,440	35.73
Bo Jiang Chek Raymond	21,902,004	7.87	21,902,004	6.35
Ang Swee Tian	111,100	0.04	111,100	0.03
<u>Substantial Shareholder(s)</u>				
Soo Kee Wee ⁽³⁾	123,186,440	44.29	123,186,440	35.73
Kau Wee Lee ⁽³⁾	123,186,440	44.29	123,186,440	35.73
Mehta Vimesh Piyush	25,080,000	9.02	25,080,000	7.27
Bo Jiang Chek Raymond	21,902,004	7.87	21,902,004	6.35
Mah Kian Yen	16,935,280	6.09	16,935,280	4.91
Chen Jer Yaw	14,692,844	5.28	14,692,844	4.26

Notes:

- (1) Based on the total number of 278,132,160 Shares (excluding Treasury Shares and subsidiary holdings) as at the Latest Practicable Date. Percentage figures are rounded to the nearest two (2) decimal places.
- (2) Based on the enlarged total number of 344,799,160 Shares (excluding Treasury Shares and subsidiary holdings) after the Proposed Placement, assuming all of the Placement Shares have been allotted and issued. Percentage figures are rounded to the nearest two (2) decimal places.
- (3) Mr. Soo Kee Wee is deemed interested in the shares held by his wife, Ms. Kau Wee Lee, and Ms. Kau Wee Lee is deemed interested in the shares held by her husband, Mr. Soo Kee Wee.

LETTER TO SHAREHOLDERS

3.2 Interests in the Proposed Placement

Save as set out in this Circular, and to the best of the Directors' knowledge, none of the Directors, Substantial Shareholders and/or their associates have any interest, direct or indirect, in the Proposed Placement, other than through their respective shareholdings and/or directorships, as the case may be, in the Company.

4. DIRECTORS' OPINION AND RECOMMENDATIONS

4.1 Directors' Opinion

The Directors are of the opinion that, after taking into consideration:

- (a) the Group's present bank facilities, the working capital available to the Group is sufficient to meet its present requirements; and
- (b) the Group's present bank facilities and the Net Proceeds of the Proposed Placement, the working capital available to the Group is sufficient to meet its present requirements.

The Proposed Placement is being undertaken to provide additional capital to support the Group's growth initiatives, including capacity expansion, overseas expansion, and research and development activities as described in Section 2.3.2 above, while enhancing the Group's financial flexibility.

4.2 Directors' Recommendation

The Directors, having carefully considered the terms and rationale of the Proposed Placement, are of the view that the Proposed Placement is in the best interests of the Company and accordingly, recommend that Shareholders vote in favour of the Ordinary Resolution to approve the Proposed Placement.

Shareholders, in deciding whether to vote in favour of the Proposed Placement, should read carefully the details, rationale and financial effects (where applicable) of the Proposed Placement. In giving the above recommendations, the Board has had no regard for the specific investment objectives, financial situation, tax position or unique needs or constraints of any individual Shareholder. As different Shareholders would have different investment objectives and profiles, the Directors recommend that any individual Shareholder who may require specific advice in relation to his specific investment portfolio should consult his stockbroker, bank manager, solicitor, accountant, tax adviser or other professional advisers.

5. EXTRAORDINARY GENERAL MEETING

The EGM, notice of which has been announced on 1 July 2026, will be held at 1004 Toa Payoh North, #02-17, Singapore 318995 on, 16 July 2026 at 2:00 p.m. for the purposes of considering and, if thought fit, passing, with or without modification, the Ordinary Resolution relating to the Proposed Placement.

6. ACTION TO BE TAKEN BY SHAREHOLDERS

6.1 Voting

Shareholders can vote at the EGM themselves or through a fully appointed proxy(ies).

LETTER TO SHAREHOLDERS

If a Shareholder is unable to attend the EGM and wishes to appoint a proxy to attend and vote on his behalf, he should complete, sign and return the accompanying Proxy Form in accordance with the instructions printed thereon as soon as possible and, in any event, so as to reach the Registered Office of the Company at 1004 Toa Payoh North, #02-17, Singapore 318995, not less than seventy-two (72) hours before the time fixed for the EGM. The completion and return of a Proxy Form by a Shareholder does not preclude him from attending and voting in person at the EGM if he subsequently wishes to do so. In such event, the relevant Proxy Forms will be deemed to be revoked and the Company reserves the right to refuse to admit any person or persons appointed under the Proxy Form to the EGM.

A Depositor shall not be regarded as a Shareholder of the Company entitled to attend the EGM and to speak and vote thereat unless his name appears on the Depository Register at least seventy-two (72) hours before the time fixed for the EGM.

7. DIRECTORS' RESPONSIBILITY STATEMENT

The Directors collectively and individually accept full responsibility for the accuracy of the information given in this Circular and confirm after making all reasonable enquiries that, to the best of their knowledge and belief, this Circular constitutes full and true disclosure of all material facts about the Proposed Placement, the Company and its subsidiaries, and the Directors are not aware of any facts the omission of which would make any statement in this Circular misleading. Where information in this Circular has been extracted from published or otherwise publicly available sources or obtained from a named source, the sole responsibility of the Directors has been to ensure that such information has been accurately and correctly extracted from those sources and/or reproduced in this Circular in its proper form and context.

8. CONSENTS

The Placement Agent, ZICO Capital Pte. Ltd., has given and has not withdrawn its written consent to the issuance of this Circular with the inclusion of its name and all references thereto, in the form and context in which they appear in this Circular.

The Company's legal adviser, Shook Lin & Bok LLP, has given and has not withdrawn its written consent to the issuance of this Circular with the inclusion of its name and all references thereto, in the form and context in which they appear in this Circular.

9. DOCUMENTS AVAILABLE FOR INSPECTION

Copies of the following documents may be inspected at the registered office of the Company at 1004 Toa Payoh North, #02-17, Singapore 318995, during normal business hours from the date of this Circular up to and including the date of the EGM:

- (a) the Placement Agreement;
- (b) the constitution of the Company; and
- (c) the letters of consent referred to in Section 8 of this Circular.

This Circular is also available on the Company's corporate website at www.iwow.com.sg and SGXNET.

LETTER TO SHAREHOLDERS

Yours faithfully
For and on behalf of the Directors of
IWOW TECHNOLOGY LIMITED

Bo Jiang Chek Raymond
Executive Director and Chief Executive Officer

Notification under Section 309B of the Securities and Futures Act 2001 of Singapore: The Placement Shares are prescribed capital markets products (as defined in the Securities and Futures (Capital Markets Products) Regulations 2018) and Excluded Investment Products (as defined in MAS Notice SFA 04-N12: Notice on the Sale of Investment Products and MAS Notice FAA-N16: Notice on Recommendations on Investment Products).

NOTICE OF EXTRAORDINARY GENERAL MEETING

IWOW TECHNOLOGY LIMITED

(Incorporated in the Republic of Singapore)

(Company Registration No. 199905973K)

NOTICE OF EXTRAORDINARY GENERAL MEETING

NOTICE IS HEREBY GIVEN that an Extraordinary General Meeting (the “EGM”) of **iWOW TECHNOLOGY LIMITED** (the “Company”) will be held at 1004 Toa Payoh North, #02-17, Singapore 318995 on **16 July 2026 at 2:00 p.m.**, for the purpose of considering and, if thought fit, passing with or without any modifications, the following resolution:

Unless otherwise defined, all capitalised terms used in this Notice of EGM which are not defined herein shall have the same meanings ascribed to them in the circular issued by the Company to its Shareholders dated 1 July 2026 (the “Circular”).

ORDINARY RESOLUTION: THE PROPOSED PLACEMENT

RESOLVED THAT pursuant to the constitution:

That:

- (a) pursuant to section 161 of the Companies Act and Rules 805(1) and 811(3) of the Catalyst Rules, approval be and is hereby given to the Directors to allot and issue up to 66,667,000 Placement Shares in such manner and on such terms and conditions as the Directors may in their absolute discretion deem fit, and at the Placement Price of S\$0.225 per Placement Share for an aggregate consideration of up to approximately S\$15,000,075;
- (b) the Directors or any of them be and are hereby authorised to complete and do all acts and things (including, without limitation, enter into all transactions, arrangements and agreements and approve, sign and execute all such documents which they in their absolute discretion consider to be necessary, and to exercise such discretion as may be required, to approve any amendments, alterations or modifications to any documents, and to sign, file and/or submit any notices, forms and documents with or to the relevant authorities) as they or each of them deem desirable, necessary or expedient to give effect to the matters contemplated by this resolution and the Proposed Placement as they or each of them may in their or each of their absolute discretion deem fit in the interests of the Company; and
- (c) any acts and things done or performed, and/or any agreements and documents signed, executed, sealed and/or delivered by a Director in connection with this resolution and the Proposed Placement be and are hereby approved, confirmed and ratified.

BY ORDER OF THE BOARD

Bo Jiang Chek Raymond

Executive Director and Chief Executive Officer

1 July 2026

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Notes:

1. A proxy need not be a member of the Company.
2. The instrument appointing a proxy or proxies, together with the power of attorney or other authority under which it is signed (if applicable) or a notarial certified copy thereof, must:
 - (a) if sent personally or by post, be lodged at the office of the Company's Share Registrar, B.A.C.S. Private Limited, at 77 Robinson Road, #06-03 Robinson 77, Singapore 068896; or
 - (b) if submitted by email, be received by the Company's Share Registrar, B.A.C.S. Private Limited at main@zicoholdings.com,

in either case, by 2:00 p.m. on 13 July 2026, being not less than seventy-two (72) hours before the time appointed for holding the Meeting (or at any adjournment thereof) and in default the instrument of proxy shall not be treated as valid.

Shareholders are strongly encouraged to submit Proxy Forms electronically via email.

3. A member (who is not a Relevant Intermediary), who is entitled to attend and vote at the EGM is entitled to appoint not more than two (2) proxies to attend and vote in his/her stead. Where a member appoints more than one (1) proxy, he/she should specify the proportion of his/her shareholding (expressed as a percentage of the whole) to be represented by each proxy and if no percentage is specified, the first named proxy shall be treated as representing one hundred per cent (100%) of the shareholding and the second named proxy shall be deemed to be an alternate to the first named.
4. A member who is a Relevant Intermediary as defined under Section 181(6) of the Companies Act 1967 (the "Companies Act") is entitled to appoint more than two (2) proxies to attend, speak and vote at the Meeting provided that each proxy is appointed to exercise the rights attached to different shares held by the member. In such event, the Relevant Intermediary shall submit a list of its proxies together with the information required in the proxy form to the Company.
5. An investor who holds shares under the Central Provident Fund Investment Scheme ("CPF Investor") and/or the Supplementary Retirement Scheme ("SRS Investor") (as may be applicable) may attend and cast his/her vote(s) at the EGM in person. CPF and SRS Investors who are unable to attend the EGM but would like to appoint the Chairman of the EGM as their proxy should approach their respective CPF Agent Banks or SRS Operators, through which they hold such shares, to submit their votes at least seven (7) working days before the EGM that is by 2:00 p.m. on 7 July 2026, in order to allow sufficient time for their respective CPF Agent Banks or SRS Operators to in turn submit the Proxy Forms to appoint the Chairman of the EGM to vote on their behalf no later than the Proxy Deadline.
6. A member of the Company which is a corporation is entitled to appoint its authorised representative or proxy to vote on its behalf. The instrument appointing the proxy shall be either given under its common seal or signed on its behalf by an attorney or a duly authorised officer of the corporation. Where the instrument appointing a proxy or proxies is executed by an attorney on behalf of the appointor, the letter or power of attorney or a duly certified copy thereof must be lodged with the instrument of proxy. A corporation which is a member may authorise by resolution of its directors or other governing body such person as it thinks fit to act as its representative at the EGM.

IMPORTANT INFORMATION

7. Printed copies of this Notice of EGM (the "**Notice**"), Proxy Form and the Request Form (to request for a printed copy of the Circular) (the "**documents**") have been dispatched to the shareholders. The documents are also available for downloading from the SGXNet and the Company's website at the URL: <https://www.iwow.com.sg/investor-relations/annual-report/>.

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8. The Circular has been published and available for download or online viewing at the Company's corporate website at the URL: <https://www.iwow.com.sg/investor-relations/annual-report/> and the SGXNet.

Printed copies of the Circular will not be mailed to the shareholders unless requested by the shareholder pursuant to a submitted request. Shareholders who wish to receive a printed copy of the Circular are required to complete the Request Form and to return it to the Company by post or by email by 7 July 2026.

9. The members of the Company may participate in the EGM by:

- (a) attending the EGM in person;
- (b) raising questions at the EGM or submitting questions in advance of the EGM; and/or
- (c) voting at the EGM (i) themselves personally; or (ii) through their duly appointed proxy(ies).

Please bring along your NRIC/passport so as to enable the Company to verify your identity. Members are requested to arrive early to facilitate the registration process and are advised not to attend the EGM if they are feeling unwell.

10. Members of the Company may submit questions related to the resolution(s) to be tabled for approval for the EGM in advance of the EGM within seven (7) calendar days from the date of this Notice of EGM, (i.e. no later than 5:00 p.m. on 8 July 2026) in the following manner:

- (a) email to investor_relations@iwow.com.sg; or
- (b) post to the Company's registered office at 1004 Toa Payoh North #02-17 Singapore 318995.

Members who submit questions in advance of the EGM should provide their full name, address, contact number, email address and the manner in which they hold Shares (if you hold Shares directly, please provide your account number with The Central Depository (Pte) Limited; otherwise, please state if you hold your Shares through the Central Provident Fund Investment Scheme or the Supplementary Retirement Scheme or other Relevant Intermediary), for our verification purposes.

The Company will endeavor to address all substantial and relevant questions received from members and publish its response on the SGXNet and at the Company's website by 2:00 p.m. on 11 July 2026. **Where substantially similar questions are received, the Company may consolidate such questions and consequently not all questions may be individually addressed.** The Company will address any subsequent clarifications sought, or substantial and relevant follow-up questions received after 5:00 p.m. on 8 July 2026 which have not already been addressed prior to the EGM, at the EGM itself. For questions addressed during the EGM, the responses to such questions will be included in the minutes of the EGM which will be published on the Company's corporate website and on SGXNet within one (1) month after the EGM.

Personal data privacy:

By submitting (a) a proxy form appointing a proxy(ies) and/or representative(s) to attend, speak and vote at the EGM and/or any adjournment thereof, or (b) submitting any question prior to the EGM in accordance with this Notice, a member of the Company consents to the collection, use and disclosure of the member's personal data by the Company (or its agents or service providers) for the following purposes:

- (i) processing and administration by the Company (or its agents or service providers) of proxies and representatives appointed for the EGM (including any adjournment thereof) and the preparation and compilation of the attendance lists, proxy lists, minutes and other documents relating to the EGM (including any adjournment thereof);
- (ii) enabling the Company (or its agents or service providers) to comply with any applicable laws, listing rules, regulations and/or guidelines by the relevant authorities; and

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- (iii) addressing relevant and substantial questions related to the resolutions to be tabled for approval at the EGM from members received before the EGM and if necessary, any subsequent clarifications sought, or follow-up questions in respect of such questions,

(collectively, the “**Purposes**”).

The member of the Company also warrants that where the member discloses the personal data of the member’s proxy(ies) and/or representatives(s) to the Company (or its agents or service providers), the member has obtained the prior consent of such proxy(ies) and/or representatives(s) for the collection, use and disclosure by the Company (or its agents or service providers) of the personal data of such proxy(ies) and/or representatives(s) for the Purposes, and agrees that the member will indemnify the Company in respect of any penalties, liabilities, claims, demands, losses and damages as a result of the member’s breach of warranty.

PROXY FORM

iWOW TECHNOLOGY LIMITED

(Company Registration No.:

199905973K

(Incorporated in the Republic of Singapore)

PROXY FORM

EXTRAORDINARY GENERAL MEETING

IMPORTANT:

1. An investor who holds shares under the Central Provident Fund Investment Scheme ("CPF Investor") and/or the Supplementary Retirement Scheme ("SRS Investor") (as may be applicable) may attend and cast his/her vote(s) at the Extraordinary General Meeting in person. CPF and SRS Investors who are unable to attend the Extraordinary General Meeting but would like to vote, may inform their CPF and/or SRS Approved Nominees to appoint the Chairman of the Extraordinary General Meeting to act as their proxy, in which case, the CPF and SRS Investors shall be precluded from attending the Extraordinary General Meeting.
2. This Proxy Form is not valid for use by CPF and SRS Investors and shall be ineffective for all intents and purposes if used or purported to be used by them.

*I/We, _____ (Name), _____ (*NRIC/Passport/Company Registration No.) of _____ (Address)

being a *member/members of iWOW TECHNOLOGY LIMITED (the "Company"), hereby appoint(s):

Name	Address	NRIC/Passport No.	Proportion of Shareholdings	
			No. of Shares	%
and/or (delete as appropriate)				

or failing him/her, the Chairman of the Meeting, as *my/our proxy(ies) to attend, speak and vote for *me/us on *my/our behalf at the Extraordinary General Meeting ("EGM" or the "Meeting") of the Company to be held at 1004 Toa Payoh North, #02-17, Singapore 318995 on Thursday, 16 July 2026 at 2:00 p.m. and at any adjournment thereof.

The sole resolution put to the vote at this EGM shall be decided by way of poll.

*I/We direct *my/our proxy(ies) to vote for or against or to abstain from voting on the resolution(s) to be proposed at the EGM as indicated hereunder. If no specific direction as to voting is given, the proxy(ies) will vote or abstain from voting at his/her/their discretion, as he/she/they will on any other matter arising at the Meeting.

No.	Ordinary Resolution(s)	For	Against	Abstain
1.	To approve the Proposed Placement.			

If you wish to exercise all your votes "For" or "Against", or "Abstain" the Resolution, please mark an "X" in the appropriate box provided. Alternatively, please indicate the number of votes "For", "Against" or "Abstain" for the Resolution in the boxes provided as appropriate.

Dated this _____ day of _____ 2026.

Total no. of Shares in	No. of Shares
(a) Depository Register	
(b) Register of Members	

Signature(s) of Member(s)/Common Seal of Corporate Member(s)

* Delete where inapplicable

IMPORTANT: PLEASE READ NOTES FOR PROXY FORM OVERLEAF

All capitalised terms used in this Proxy Form which are not defined herein shall, unless the context otherwise requires, have the same meanings ascribed to them in the circular issued by the Company to the Shareholders dated 1 July 2026 (the "Circular"), including supplements and modifications thereto.

PROXY FORM

NOTES FOR PROXY FORM

1. A proxy need not be a member of the Company.
2. A member should insert the total number of shares held. If the member has shares entered against his/her name in the Depository Register (as defined in Section 81SF of the Securities and Futures Act 2001 of Singapore), he/she should insert that number of shares. If the member has shares registered in his/her name in the Register of Members of the Company, he/she should insert that number of shares. If the member has shares entered against his/her name in the Depository Register and shares registered in his/her name in the Register of Members of the Company, he/she should insert the aggregate number of shares. If no number is inserted, this form of proxy will be deemed to relate to all the shares held by the member of the Company.
3. A member (who is not a Relevant Intermediary), who is entitled to attend and vote at the EGM is entitled to appoint not more than two proxies to attend and vote in his/her stead. Where a member appoints more than one proxy, he/she should specify the proportion of his/her shareholding (expressed as a percentage of the whole) to be represented by each proxy and if no percentage is specified, the first named proxy shall be treated as representing 100 per cent of the shareholding and the second named proxy shall be deemed to be an alternate to the first named.
4. A member who is a Relevant Intermediary as defined under Section 181(6) of the Companies Act 1967 (the "**Companies Act**") is entitled to appoint more than two proxies to attend, speak and vote at the Meeting provided that each proxy is appointed to exercise the rights attached to different shares held by the member. In such event, the Relevant Intermediary shall submit a list of its proxies together with the information required in this proxy form to the Company.

"**Relevant Intermediary**" means:

- (a) a banking corporation licensed under the Banking Act 1970 or a wholly-owned subsidiary of such a banking corporation, whose business includes the provision of nominee services and who holds shares in that capacity;
 - (b) a person holding a capital markets services licence to provide custodial services for securities under the Securities and Futures Act 2001 and who holds shares in that capacity; or
 - (c) the Central Provident Fund Board ("**CPF Board**") established by the Central Provident Fund Act 1953, in respect of shares purchased under the subsidiary legislation made under that Act providing for the making of investments from the contributions and interest standing to the credit of Shareholders of the Central Provident Fund, if the CPF Board holds those shares in the capacity of an intermediary pursuant to or in accordance with that subsidiary legislation.
5. An investor who holds shares under the Central Provident Fund Investment Scheme ("**CPF Investor**") and/or the Supplementary Retirement Scheme ("**SRS Investor**") (as may be applicable) may attend and cast his/her vote(s) at the EGM in person. CPF and SRS Investors who are unable to attend the EGM but would like to appoint the Chairman of the EGM as their proxy should approach their respective CPF Agent Banks or SRS Operators, through which they hold such shares, to submit their votes at least seven (7) working days before the EGM that is by 2:00 p.m. on 7 July 2026, in order to allow sufficient time for their respective CPF Agent Banks or SRS Operators to in turn submit the Proxy Forms to appoint the Chairman of the EGM to vote on their behalf no later than the Proxy Deadline.

This Proxy Form is not valid for use by CPF and SRS Investors and shall be ineffective for all intents and purposes if used or purported to be used by them.

6. The instrument appointing a proxy or proxies must be under the hand of the appointor or of his/her attorney duly authorized in writing. Where the instrument appointing a proxy or proxies is executed by a corporation, it must be executed either under its common seal or signed on its behalf by an attorney or a duly authorized officer of the corporation. Where the instrument appointing a proxy or proxies is executed by an attorney on behalf of the appointor, the letter or power of attorney or a duly certified copy thereof must be lodged with the instrument.
7. A corporation which is a member may authorise by resolution of its directors or other governing body such a person as it thinks fit to act as its representative at the Meeting, in accordance with Section 179 of the Companies Act.
8. This instrument appointing a proxy or proxies must:
 - (a) if sent personally or by post, be lodged at the office of the Company's Share Registrar, B.A.C.S. Private Limited, at 77 Robinson Road, #06-03 Robinson 77, Singapore 068896; or
 - (b) if submitted by email, be received by the Company's Share Registrar, B.A.C.S. Private Limited at main@zicoholdings.com, in either case, by 2:00 p.m. on 13 July 2026 (being not less than seventy-two (72) hours before the time appointed for holding the EGM) (or at any adjournment thereof) and in default the instrument of proxy shall not be treated as valid.
9. The Company shall be entitled to reject the instrument appointing a proxy or proxies if it is incomplete, improperly completed, illegible or where the true intentions of the appointor are not ascertainable from the instructions of the appointor specified in the instrument appointing a proxy or proxies.

PROXY FORM

10. In the case of members of the Company whose shares are entered against their names in the Depository Register, the Company may reject any instrument appointing a proxy or proxies lodged if such members are not shown to have shares entered against their names in the Depository Register 72 hours before the time appointed for holding the Meeting as certified by The Central Depository (Pte) Limited to the Company.

Personal data privacy:

By submitting this proxy form, the member of the Company accepts and agrees to the personal data privacy terms as set out in the Notice of EGM dated 1 July 2026.