

COMAT INDUSTRIAL LTD.

Company Registration Number: 200410428C

DECLARATION OF 2ND INTERIM ONE-TIER TAX-EXEMPT DIVIDEND AND NOTICE OF BOOKS CLOSURE AND DIVIDEND PAYMENT

DECLARATION OF 2ND INTERIM ONE-TIER TAX-EXEMPT DIVIDEND

The Board of Directors of Comat Industrial Ltd. (the "Company") is pleased to declare a 2nd interim one-tier tax-exempt dividend of 2.692 Singapore cents per ordinary share in the capital of the Company for the financial year ending 31 December 2005, payable on 22 December 2005 to shareholders registered in the Register of Members of the Company at 5.00 p.m. on 13 December 2005.

NOTICE OF BOOKS CLOSURE

NOTICE IS HEREBY GIVEN that the Share Transfer Books and Register of Members of Comat Industrial Ltd. (the "Company") will be closed on 14 December 2005 for the preparation of dividend warrants.

Duly completed registrable transfers received by the Company's Share Registrar, Lim Associates (Pte) Ltd, 10 Collyer Quay #19-08, Ocean Building, Singapore 049315 up to 5.00 p.m. on 13 December 2005 will be registered to determine shareholders' entitlements to the said dividend. Members whose Securities Accounts with The Central Depository (Pte) Limited are credited with shares at 5.00 p.m. on 13 December 2005 will be entitled to the proposed dividend.

By Order of the Board
Comat Industrial Ltd