

APPENDIX II

UNAUDITED PRO FORMA FINANCIAL INFORMATION

NOTES TO THE UNAUDITED PRO FORMA STATEMENT OF ADJUSTED COMBINED NET TANGIBLE ASSETS

1. The audited combined net tangible assets of the Group attributable to owners of the Company at 30 April 2022 is based on the audited combined net assets attributable to owners of the Company at 30 April 2022 of approximately RM122,053,000, extracted from the Group’s combined financial information included in the Accountants’ Report as set out in Appendix I to this Document.
2. The estimated [REDACTED] from the [REDACTED] are based on [REDACTED] new Shares and the indicative [REDACTED] of HK\$[REDACTED] and HK\$[REDACTED] per [REDACTED], respectively, after deduction of relevant estimated [REDACTED] and fees and other related payable by the Company excluding approximately RM[REDACTED] (equivalent to approximately HK\$[REDACTED]) [REDACTED]-related expenses which has been accounted for prior to 30 April 2022. The estimated [REDACTED] have not taken into account any Shares which may be allotted and issued upon exercise of any options which may be granted under the Share Option Scheme or the [REDACTED] or any Shares which may be allotted and issued or repurchased by the Company pursuant to the general mandates given to the Directors.
3. The calculation of the unaudited pro forma adjusted combined net tangible assets of the Group attributable to owners of the Company per Share is based on [REDACTED] Shares expected to be in issue after the completion of the Capitalisation Issue and the [REDACTED]. It has not taken into account any Shares which may be allotted and issued upon exercise of any options which may be granted under the Share Option Scheme or the [REDACTED] or any Shares which may be allotted and issued or repurchased by the Company pursuant to the general mandates given to the Directors.
4. No adjustment has been made to reflect any trading result or other transactions of the Group entered into subsequent to 30 April 2022.
5. These amounts are converted from Malaysian Ringgit to Hong Kong dollars or Hong Kong dollars to Malaysian Ringgit at an exchange rate of RM0.52 to HK\$1.00. No representation is made that Malaysian Ringgit/Hong Kong dollars amount have been, could have been or may be converted to Hong Kong dollars/Malaysian Ringgit at that rate or at all.

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[REDACTED]

[REDACTED]

[REDACTED]