

**APPENDIX II**

**UNAUDITED PRO FORMA FINANCIAL INFORMATION**

*The information set forth in this appendix does not form part of the Accountants’ Report prepared by Mazars CPA Limited, Certified Public Accountants, Hong Kong, and Mazars LLP, Public Accountants and Chartered Accountants of Singapore, the joint reporting accountants of the Company, as set forth in Appendix I to this document, and is included herein for information purposes only. The unaudited pro forma financial information should be read in conjunction with the section headed “Financial Information” in this document and the Accountants’ Report set forth in Appendix I to this document.*

**A. UNAUDITED PRO FORMA STATEMENT OF ADJUSTED COMBINED NET TANGIBLE ASSETS**

The following statement of unaudited pro forma adjusted net tangible assets of the Group is prepared in accordance with Rule 4.29 of the Listing Rules and with reference to Accounting Guideline 7 “Preparation of Pro Forma Financial Information for inclusion in Investment Circulars” issued by the Hong Kong Institute of Certified Public Accountants for illustrative purposes only, and is set out below to illustrate the effect of the [REDACTED] on the combined net tangible assets of the Group attributable to owners of the Company at 30 April 2022 as if the [REDACTED] had taken place on that date.

The unaudited pro forma adjusted combined net tangible assets of the Group have been prepared for illustrative purposes only and because of its hypothetical nature, it may not give a true picture of the combined net tangible assets of the Group attributable to owners of the Company at 30 April 2022 or at any future dates following the [REDACTED]. It is prepared based on the audited combined net tangible assets of the Group attributable to equity owners of the Company at 30 April 2022 as set out in the Accountants’ Report in Appendix I to this Document, and adjusted as described below. The unaudited pro forma adjusted combined net tangible assets do not form part of the Accountants’ Report as set out in Appendix I to this Document.

	Audited combined net tangible assets attributable to owners of the Company at 30 April 2022		Estimated [REDACTED] from the [REDACTED]		Unaudited pro forma adjusted combined net tangible assets attributable to owners of the Company		Unaudited pro forma adjusted combined net tangible assets attributable to owners of the Company per Share	
	(Note 1) RM’000	(Note 5) HK\$’000	(Note 5) RM’000	(Note 2) HK\$’000	RM’000	HK\$’000	(Note 5) RM	(Note 3) HK\$
Based on the [REDACTED] of HK\$[REDACTED] per [REDACTED]	122,053	234,717	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Based on the [REDACTED] of HK\$[REDACTED] per [REDACTED]	122,053	234,717	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

## 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.

---

**APPENDIX II**

**UNAUDITED PRO FORMA FINANCIAL INFORMATION**

---

[REDACTED]

[REDACTED]

[REDACTED]