

14. STATUTORY AND OTHER INFORMATION

14.1 SHARE CAPITAL

- (a) As at the date of this Prospectus, we only have one class of shares, namely, ordinary shares, all of which rank equally with one another.
- (b) Save for the Pink Form Allocations as disclosed in Section 4.3.3 of this Prospectus,
- (i) no person including Directors or employee of our Group has been or is entitled to be given or has exercised any option to subscribe for any share of our Company or our subsidiaries; and
- (ii) there is no scheme involving the employees of our Group in the shares of our Company or our subsidiaries.
- (c) Save for the following:
- (i) issuance of our subscriber's Shares upon our incorporation; and
- (ii) new Shares to be issued for the Acquisitions and Public Issue as disclosed in Sections 6.1.4(b) and 4.3.1 of this Prospectus,
- there are no shares of our Company issued or are proposed to be issued as fully or partly paid-up, in cash or otherwise, within the past 2 years immediately preceding the date of this Prospectus.
- (d) Other than our Public Issue as disclosed in Section 4.3.1 of this Prospectus, there is no intention on the part of our Directors to further issue any Shares on the basis of this Prospectus.
- (e) As at the date of this Prospectus, we do not have any outstanding convertible debt securities.

14.2 INFORMATION OF OUR GROUP

Our share capital as at the LPD is RM1 comprising 1 Share. The movements in our share capital since our incorporation are set out below:

<u>Date of allotment</u>	<u>No. of shares allotted</u>	<u>Consideration (RM)</u>	<u>Nature of transaction</u>	<u>Cumulative issued share capital (RM)</u>
4 January 2023	1	1	Subscriber's shares	1
[•]	768,909,999	146,092,900	Allotment of Shares pursuant to the Acquisitions	146,092,901

14. STATUTORY AND OTHER INFORMATION (*cont'd*)

There were no discounts, special terms or instalment payment terms applicable to the payment of the consideration for the allotment. As at LPD, we do not have any outstanding warrants, options, convertible securities or uncalled capital.

Upon completion of our Listing, our enlarged share capital will increase from RM146,092,901, comprising 768,910,000 Shares to RM[•] comprising 1,025,213,000 Shares.

14.3 INFORMATION OF OUR SUBSIDIARIES

Information of our subsidiaries are set out below.

14.3.1 Information on BW Scaffold

(a) Share capital

As at LPD, BW Scaffold has an issued share capital of RM4,706,497 comprising 14,164,300 ordinary shares. Details of the movement in the issued share capital of BW Scaffold since its incorporation up to the LPD are as follows:

<u>Date of allotment</u>	<u>No. of shares allotted</u>	<u>Consideration (RM)</u>	<u>Nature of transaction</u>	<u>Cumulative issued share capital (RM)</u>
5 May 1988	2	2	Cash	2
30 November 1989	49,998	49,998	Cash	50,000
5 January 1990	50,000	50,000	Cash	100,000
17 April 1990	60,000	60,000	Cash	160,000
21 June 1991	160,000	160,000	Cash	320,000
28 November 1992	160,000	160,000	Other than cash	480,000
14 December 1992	160,000	160,000	Cash	640,000
31 May 1994	240,000	240,000	Cash	880,000
31 May 1994	320,000	320,000	Other than cash	1,200,000
15 April 1996	240,000	240,000	Cash	1,440,000
7 October 2005	1,048,000	1,048,000	Cash	2,488,000
14 August 2023	11,676,300	2,218,497	Cash	4,706,497

There were no discounts, special terms or instalment payment terms applicable to the payment of the consideration for the allotment. As at LPD, BW Scaffold does not have any outstanding warrants, options, convertible securities or uncalled capital.

14. STATUTORY AND OTHER INFORMATION (cont'd)**(b) Shareholders and directors**

As at the LPD, the shareholders of BW Scaffold and their shareholdings are as follows:

Name	No. of ordinary shares held	%
KBH	14,164,299	99.9
KBT	1	<0.1
Total	14,164,300	100.00

As at the LPD, the directors of BW Scaffold are KBH and KBT.

(c) Subsidiary and associated company

As at the LPD, BW Scaffold does not have any subsidiary and/or associated company.

14.3.2 Information on BWYSSB**(a) Share capital**

As at LPD, BWYSSB has an issued share capital of RM1,000,000 comprising 1,000,000 ordinary shares. Details of the movement in the issued share capital of BWYSSB since its incorporation up to the LPD are as follows:

Date of allotment	No. of shares allotted	Consideration (RM)	Nature of transaction	Cumulative issued share capital (RM)
26 November 2009	2	2	Cash	2
18 May 2010	99,998	99,998	Cash	100,000
23 May 2011	400,000	400,000	Cash	500,000
28 September 2011	500,000	500,000	Cash	1,000,000

There were no discounts, special terms or instalment payment terms applicable to the payment of the consideration for the allotment. As at LPD, BWYSSB does not have any outstanding warrants, options, convertible securities or uncalled capital.

(b) Shareholders and directors

As at the LPD, the shareholders of BWYSSB and their shareholdings are as follows:

Name	No. of ordinary shares held	%
KBH	999,990	99.9
KBT	10	<0.1
Total	1,000,000	100.00

As at the LPD, the directors of BWYSSB are KBH and KBT.

(c) Subsidiary and associated company

As at the LPD, BWYSSB does not have any subsidiary and/or associated company.

14. STATUTORY AND OTHER INFORMATION *(cont'd)*

14.3.3 Information on BWYS Steel

(a) Share capital

As at LPD, BWYS Steel has an issued share capital of RM13,082,073 comprising 60,326,700 ordinary shares. Details of the movement in the issued share capital of BWYS Steel since its incorporation up to the LPD are as follows:

<u>Date of allotment</u>	<u>No. of shares allotted</u>	<u>Consideration (RM)</u>	<u>Nature of transaction</u>	<u>Cumulative issued share capital (RM)</u>
2 August 1999	3	3	Cash	3
1 November 2001	99,997	99,997	Cash	100,000
20 April 2006	400,000	400,000	Cash	500,000
14 March 2007	500,000	500,000	Cash	1,000,000
19 September 2008	1,000,000	1,000,000	Cash	2,000,000
14 August 2023	58,326,700	11,082,073	Cash	13,082,073

There were no discounts, special terms or instalment payment terms applicable to the payment of the consideration for the allotment. As at LPD, BWYS Steel does not have any outstanding warrants, options, convertible securities or uncalled capital.

(b) Shareholders and directors

As at the LPD, the shareholders of BWYS Steel and their shareholdings are as follows:

<u>Name</u>	<u>No. of ordinary shares held</u>	<u>%</u>
KBH	60,326,680	99.9
KMH	20	<0.1
Total	60,326,700	100.00

As at the LPD, the directors of BWYS Steel are KBH, KBT and Ong Seow Yan.

(c) Subsidiary and associated company

As at the LPD, BWYS Steel does not have any subsidiary and/or associated company.

14. STATUTORY AND OTHER INFORMATION (cont'd)**14.3.4 Information on BWYS Timur****(a) Share capital**

As at LPD, BWYS Timur has an issued share capital of RM500,000 comprising 500,000 ordinary shares. Details of the movement in the issued share capital of BWYS Timur since its incorporation up to the LPD are as follows:

<u>Date of allotment</u>	<u>No. of shares allotted</u>	<u>Consideration (RM)</u>	<u>Nature of transaction</u>	<u>Cumulative issued share capital (RM)</u>
9 March 2011	100	100	Cash	100
15 July 2011	99,900	99,900	Cash	100,000
15 July 2015	400,000	400,000	Other than cash	500,000

There were no discounts, special terms or instalment payment terms applicable to the payment of the consideration for the allotment. As at LPD, BWYS Timur does not have any outstanding warrants, options, convertible securities or uncalled capital.

(b) Shareholders and directors

As at the LPD, the shareholders of BWYS Timur and their shareholdings are as follows:

<u>Name</u>	<u>No. of ordinary shares held</u>	<u>%</u>
KBH	499,995	99.9
KBT	5	<0.1
Total	500,000	100.00

As at the LPD, the directors of BWYS Timur are KBH and KBT.

(c) Subsidiary and associated company

As at the LPD, BWYS Timur does not have any subsidiary and/or associated company.

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14. STATUTORY AND OTHER INFORMATION (cont'd)

14.3.5 Information on YS Global

(a) Share capital

As at LPD, YS Global has an issued share capital of RM2,000,000 comprising 2,000,000 ordinary shares. Details of the movement in the issued share capital of YS Global since its incorporation up to the LPD are as follows:

Date of allotment	No. of shares allotted	Consideration (RM)	Nature of transaction	Cumulative issued share capital (RM)
9 March 2011	100	100	Cash	100
24 December 2014	999,900	999,900	Cash	1,000,000
28 December 2022	1,000,000	1,000,000	Cash	2,000,000

There were no discounts, special terms or instalment payment terms applicable to the payment of the consideration for the allotment. As at LPD, YS Global does not have any outstanding warrants, options, convertible securities or uncalled capital.

(b) Shareholders and directors

As at the LPD, YS Global is a wholly-owned subsidiary of YS Success.

As at the LPD, the directors of YS Global are KBH and KBT.

(c) Subsidiary and associated company

As at the LPD, YS Global does not have any subsidiary and/or associated company.

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14. STATUTORY AND OTHER INFORMATION (cont'd)**14.3.6 Information on YS Success****(a) Share capital**

As at LPD, YS Success has an issued share capital of RM11,068,890 comprising 49,731,000 ordinary shares. Details of the movement in the issued share capital of YS Success since its incorporation up to the LPD are as follows:

Date of allotment	No. of shares allotted	Consideration (RM)	Nature of transaction	Cumulative issued share capital (RM)
25 March 2008	2	2	Cash	2
7 June 2010	499,998	499,998	Cash	500,000
2 December 2011	1,500,000	1,500,000	Other than cash	2,000,000
14 August 2023	47,731,000	9,068,890	Cash	11,068,890

There were no discounts, special terms or instalment payment terms applicable to the payment of the consideration for the allotment. As at LPD, YS Success does not have any outstanding warrants, options, convertible securities or uncalled capital.

(b) Shareholders and directors

As at the LPD, the shareholders of YS Success and their shareholdings are as follows:

Name	No. of ordinary shares held	%
KBH	49,730,999	99.9
KBT	1	<0.1
Total	49,731,000	100.00

As at the LPD, the directors of YS Success are KBH and KBT.

(c) Subsidiary and associated company

As at the LPD, YS Success does not have any subsidiary and/or associated company other than its wholly-owned subsidiary namely YS Global.

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14. STATUTORY AND OTHER INFORMATION (cont'd)

14.4 CONSTITUTION

The following provisions are extracted from our Constitution. Terms defined in our Constitution shall have the same meanings when used here unless they are otherwise defined here or the context otherwise requires. The following provisions extracted from our Constitution are based on the current Listing Requirements and the Act.

14.4.1 Remuneration, voting and borrowing powers of Directors

The provisions in our Constitution dealing with remuneration, voting and borrowing power of Directors are as follows:

(i) Remuneration of Directors**Clause 103 - Remuneration**

The fees and any benefits payable to the Directors shall be such fixed sum as shall from time to time be determined by an ordinary resolution of the Company and is subject to annual shareholder approval at a general meeting and shall (unless such resolution otherwise provides) be divisible among the Directors as they may agree, or, failing agreement, equally, except that any Director who shall hold office for part only of the period in respect of which such fees are payable shall be entitled only to rank in such division for a proportion of the fees related to the period during which he has held office PROVIDED ALWAYS that:

- (a) fees payable to non-executive Directors shall be by a fixed sum, and not by a commission on or percentage of profits or turnover;
- (b) salaries payable to executive Directors may not include a commission on or percentage of turnover;
- (c) fees payable to Directors shall not be increased except pursuant to a resolution passed at a general meeting, where notice of the proposed increase has been given in the notice convening the meeting; and
- (d) any fee paid to an alternate Director shall be agreed upon between himself and the Director nominating him and shall be paid out of the remuneration of the latter.

Clause 104 - Reimbursement and special remuneration

The Directors shall be entitled to be reimbursed for all travelling or such other reasonable expenses as may be incurred in attending and returning from meetings of the Directors or of any committee of the Directors or general meetings or otherwise howsoever in connection with or about the business of the Company in the course of the performance of their duties as Directors.

14. STATUTORY AND OTHER INFORMATION (cont'd)

If by arrangement with the Directors, any Director shall perform or render any special duties or service's outside his ordinary duties as a Director in particular without limiting to the generality of the foregoing: if any Director being willing shall be called upon to perform extra services or to make any special exertions in going or residing away from his usual place of business or residence for any of the purposes of the Company or in giving special attention to the business of the Company as a member of a committee of Directors, the Directors may pay him special remuneration, in addition to his Director's fees, and such special remuneration may be by way of a fixed sum, or otherwise as may be arranged subject to any other provisions of this Constitution.

(ii) Voting of Directors

Clause 116 – Meetings of Directors

The Directors may meet together for the despatch of business, adjourn and otherwise regulate their meetings as they think fit. Subject to this Constitution, questions arising at any meeting shall be determined by a majority of votes.

Clause 119 – Quorum

The quorum necessary for the transaction of the business of the Directors shall be two (2) Directors for the time being of the Company. A meeting of the Directors at which a quorum is present shall be competent to exercise all powers and discretion for the time being exercisable by the Directors.

Clause 122 – Chairman has casting vote

In case of equality of votes the Chairman shall have a second/casting vote except where only two (2) Directors are competent to vote on the question at issue, or at the quorum present at the meeting.

Clause 123 – Declaration of interest and restriction of voting

A Director who is in any way, whether directly or indirectly interested in a contract or proposed contract or arrangement with the Company, shall declare the nature of his interest in accordance with the provisions of the Act. A Director shall not vote in respect of any contract or proposed contract or arrangement in which he has directly or indirectly, a personal interest and if he should do so, his vote should not be counted, but this prohibition shall not apply to:

- (a) any arrangement for giving any Director any security or indemnity in respect of money lent by him or obligations undertaken by him for the benefit of the Company or any of its subsidiaries; or
- (b) any arrangement for the giving by the Company of any security to a third party in respect of a debt or obligation of the Company or any of its subsidiaries for which the Director himself has assumed responsibility in whole or in part under a guarantee or indemnity or by the giving of a security.

14. STATUTORY AND OTHER INFORMATION (cont'd)

Clause 124 – Directors restrained from voting in interested transactions

Every Director shall comply with the provisions of Sections 219 and 221 of the Act in connection with the disclosure of his shareholding and interest in any contract or proposed contract with the Company and in connection with the disclosure of the fact and the nature, character and extent of any office or possession of any property whereby whether directly or indirectly duties or interests might be created in conflict with his duty or interest as a Director of the Company.

Clause 125 – Directors appointed at a meeting to hold other office to be counted in the quorum

A Director notwithstanding his interest may be counted in the quorum present at any meeting whereat, he or any other Director is to be appointed to hold any office or place of profit in the Company or whereat the Directors resolve to exercise any of the rights of the Company (whether by the exercise of voting rights or otherwise) to appoint or concur in the appointment of a Director to hold any office or place of profit in any other company or whereat the terms of any such appointment or arrangements as hereinbefore mentioned are considered, as he may vote on any such matter other than in respect of the appointment of or arrangements with himself or the fixing of the terms thereof.

Clause 127 - Director's interest in corporation promoted by Company

A Director of the Company may be or become a Director or other officer of or otherwise interested in any corporation promoted by the Company or in which the Company may be interested as shareholder or otherwise and no such Director shall be accountable to the Company for any remuneration or other benefits received by him as a Director or officer of or from his interest in such corporation unless the Company otherwise directs at the time of his appointment. The Directors may exercise the voting power conferred by the shares or other interest in any such other corporation held or owned by the Company, or exercisable by them as Directors of such other corporation in such manner and in all respects as they think fit (including the exercise thereof in favour of any resolution appointing themselves or any of the Directors or other officers of such corporation), and any Director may vote in favour of the exercise of such voting rights in manner aforesaid, notwithstanding that he may be, or is about to be appointed a Director or other officer of such corporation and as such is or may become interested in the exercise of such voting rights in the manner aforesaid.

(iii) Borrowing power of Directors

Clause 108 – Directors' borrowing powers

- (a) The Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertakings, property and uncalled capital, or any part thereof, and to issue debentures and other securities whether outright or as security for any debt, liability or obligation of the Company or of any related third party PROVIDED ALWAYS that nothing contained in this Constitution shall authorise the Directors to borrow any money or mortgage or charge any of the Company's undertaking, property or any uncalled capital or to issue debentures and other securities whether outright or as security for any debt, liability or obligation of an unrelated third party.

14. STATUTORY AND OTHER INFORMATION (cont'd)

- (b) The Directors shall cause a proper register to be kept in accordance with Section 362 of the Act of all mortgages and charges specifically affecting the property of the Company and shall duly comply with the requirements of the Act in regard to the registration of mortgages and charges therein specified or otherwise.
- (c) If the Directors or any of them, or any other person, shall become personally liable for the payment of any sum primarily due from the Company, the Directors may execute or cause to be executed any mortgage, charge or security over or affecting the whole or any part of the assets of the Company by way of indemnity to secure the Directors or persons so becoming liable as aforesaid from any loss in respect of such liability.

14.4.2 Changes to Share Capital**Clause 52 – Increase of share capital**

The Company may from time to time, whether all the shares for the time being issued shall have been fully paid up or not, by ordinary resolution passed at the general meeting increase its share capital, such new capital to be of such amount and to be divided into shares of such rights to or be subject to such conditions or restriction in regard to dividend, return of capital or otherwise as the Company by the resolution authorising such increase directs, and if no direction to be given, as the Directors shall determine and in particular, but without prejudice to the rights attached to any preference shares that may have been issued, such new shares may be issued with a preferential or qualified right to dividends, and in the distribution of the assets of the Company and with a special or restricted or without any right of voting.

Clause 53 – Issue of new shares to existing Members

Subject to any direction to the contrary that may be given by the Company in general meeting, any shares or securities from time to time to be created shall before they are issued be offered to such persons as at the date of the offer are entitled to receive notices from the Company of general meetings in proportion, as nearly as the circumstances admit, to the amount of the existing shares or securities to which they are entitled. The offer shall be made by notice specifying the number of shares or securities offered and limiting a time within which the offer, if not accepted, will be deemed to be declined, and, after the expiration of that time, or on the receipt of an intimation from the person to whom the offer is made that he declines to accept the shares or securities offered, the Directors may dispose of those shares or securities in such manner as they think most beneficial to the Company. The Directors may in like manner dispose of any such new shares or securities as aforesaid which, by reason of the ratio borne by them to the number of shares or securities held by persons entitled to such offer of new shares or securities cannot, in the opinion of the Directors be conveniently offered in the manner herein provided.

Clause 55 – Alteration of Capital

The Company may by ordinary resolution:

- (a) consolidate and divide all or any of its share capital the proportion between the amount paid and the amount, if any, unpaid on each subdivided share shall be the same as it was in the case of the share from which the subdivided share is derived;
- (b) convert all or any of its paid-up shares into stock and may reconvert that stock into paid-up shares; or

14. STATUTORY AND OTHER INFORMATION (cont'd)

- (c) subdivide its shares or any of the shares, whatever is in the subdivision, the proportion between the amount paid and the amount, if any, unpaid on each subdivided share shall be the same as it was in the case of the share from which the subdivided share is derived.

The Company may, subject to the provision of the Act, by special resolution reduce its share capital.

14.4.3 Transfer of Securities**Clause 42 - Transfer of Securities**

Subject to the provisions of this Constitution, the Central Depositories Act, the Rules and the Listing Requirements, the transfer of any Listed Security or class of Listed Security in the Company shall be by way of book entry by the Depository in accordance with the Rules and notwithstanding Sections 105, 106 or 110 of the Act, subject to Section 148(2) of the Act and any exemption that may be made from compliance with Section 148(1) of the Act, the Company shall be precluded from registering and effecting any transfer of the Listed Security.

Clause 43 – Transferor’s right

The instrument of transfer of any share shall be executed by or on behalf of the transferor and transferee, and the transferor shall be deemed to remain the holder of the share until the name of the transferee is entered in the Record of Depositors in respect thereof.

Clause 44 – Person under disability

No share shall in any circumstances be transferred to any infant, bankrupt or person of unsound mind.

Clause 45 – Directors may refuse registration of transfer

Subject to the provisions of the Act, the Central Depositories Act, the Listing Requirements and the Rules, the Directors may, in their discretion and without assigning any reason therefor, refuse to register the transfer of any share (not being a fully paid share), and whether or not the Company claims lien on the same.

Clause 46 - Transmission of Shares

Where:

- (a) the Securities of the Company are listed on another stock exchange; and
- (b) the Company is exempted from compliance with Section 14 of the Central Depositories Act or Section 29 of the Securities Industry (Central Depositories) (Amendment) Act 1998, as the case may be, under the Rules in respect of such Securities,

the Company shall, upon request of a Securities holder, permit a transmission of Securities held by such Securities holder from the register of holders maintained by the registrar of the Company in the jurisdiction of the other stock exchange, to the register of holders maintained by the registrar of the Company in Malaysia and vice versa provided that there shall be no change in the ownership of such securities.

14. STATUTORY AND OTHER INFORMATION (cont'd)

14.4.4 Rights, preferences and restrictions attached to each class of securities relating to voting, dividend, liquidation and any special rights

Clause 13 – Issue of Securities

Subject to the Listing Requirements, the Act, the Central Depositories Act and/or the Rules and notwithstanding the existence of a resolution pursuant to Sections 75 and 76 of the Act, the Company must ensure that it shall not issue any shares or convertible Securities, if those shares or convertible Securities, when aggregated with any such shares or convertible Securities issued during the preceding twelve (12) Months, exceeds ten per cent (10%) of the value of the issued and paid-up capital of the Company, except where the shares or convertible Securities are issued with the prior approval of the shareholders in general meeting of the precise terms and conditions of the issue. In working out the number of shares or convertible Securities that may be issued by the Company, if the Security is a convertible Security, each such Security is counted as the maximum number of shares into which it can be converted or exercised.

Clause 18– Alteration of Class Rights

Whenever the capital of the Company is divided into different classes of shares or groups the special rights attached to any class or group may subject to the provisions of this Constitution (unless otherwise provided by the terms of issue of the shares of the class), either with the consent in writing of the holders of three-quarters (3/4) of the issued shares capital of the class or group, or with the sanction of any special resolution passed at a separate general meeting of such holders (but not otherwise), be modified or abrogated, and may be so modified or abrogated either whilst the Company is a going concern or during or in contemplation of a winding up, and such writing or resolution shall be binding upon all the holders of shares of the class. To every such separate general meeting all the provisions of this Constitution relating to general meetings or to the proceedings thereat shall, mutatis mutandis, apply, except that the necessary quorum shall be two (2) persons at least holding or representing by proxy one-third (1/3) of the share capital paid or credited as paid on the issued shares of the class (but so that if an adjourned meeting of such holders a quorum as above defined is not present those Members who are present shall be a quorum), that any holder of shares in the class present in person or by proxy may demand a poll and that the holders of shares of the class or group shall, on a poll, have one (1) vote in respect of every share of the class or group held by them respectively. To every such special resolution, the provisions of Section 292 of the Act, shall, with such adaptations as are necessary, apply.

14.5 GENERAL INFORMATION

- (a) Save for the dividends declared and/or paid as disclosed in Section 5.1.5 of this Prospectus and Directors' remuneration as disclosed in Section 5.5.1 of this Prospectus, no other amount or benefit has been paid or given within the past 2 years immediately preceding the date of this Prospectus, nor is it intended to be paid or given, to any of our Promoter, Directors or substantial shareholder.
- (b) Save as disclosed in Section 10.1 of this Prospectus, none of our Directors or substantial shareholder have any interest, direct or indirect, in any contract or arrangement subsisting at the date of this Prospectus and which is significant in relation to the business of our Group.

14. STATUTORY AND OTHER INFORMATION (cont'd)

- (c) The manner in which copies of this Prospectus together with the official application forms and envelopes may be obtained and the details of the summarised procedures for application of our Shares are set out in Section 15 of this Prospectus.
- (d) There is no limitation on the right to own securities including limitation on the right of non-residents or foreign shareholders to hold or exercise their voting rights on our Shares.

14.6 CONSENTS

- (a) The written consents of the Principal Adviser, Sponsor, Underwriter, Placement Agent, Solicitors, Company Secretaries, Share Registrar and Issuing House to the inclusion in this Prospectus of their names in the form and context in which such names appear have been given before the issue of this Prospectus and have not subsequently been withdrawn;
- (b) The written consents of the Auditors and Reporting Accountants to the inclusion in this Prospectus of their names, Accountants' Report and Reporting Accountants' report relating to the pro forma consolidated financial information in the form and context in which they are contained in this Prospectus have been given before the issue of this Prospectus and have not subsequently been withdrawn; and
- (c) The written consent of the IMR to the inclusion in this Prospectus of its name and the IMR Report, in the form and context in which they are contained in this Prospectus has been given before the issue of this Prospectus and has not been subsequently withdrawn.

14.7 DOCUMENTS FOR INSPECTION

Copies of the following documents are available for inspection at the Registered Office of our Company during normal business hours for a period of 6 months from the date of this Prospectus:

- (a) Our Constitution;
- (b) Audited financial statements of our Group for FYE 2020 to FYE 2022;
- (c) Accountants' Report as set out in Section 12 of this Prospectus;
- (d) Reporting Accountants' Report on the Pro Forma Combined Statements of Financial Information as set out in Section 13 of this Prospectus;
- (e) IMR Report as set out in Section 7 of this Prospectus;
- (f) Material contracts as set out in Section 6.7 of this Prospectus
- (g) Cause papers as set out in Section 11.3.5 of this Prospectus;
- (h) Letters of consent as set out in Section 14.6 of this Prospectus; and
- (i) Service contract agreements of Sim Kay Wah and Lau Ken Wah as set out in Section 5.3.3 of this Prospectus.

14. STATUTORY AND OTHER INFORMATION (cont'd)

14.8 RESPONSIBILITY STATEMENTS

Our Directors, Promoter and Selling Shareholder have seen and approved this Prospectus. They collectively and individually accept full responsibility for the accuracy of the information. Having made all reasonable enquiries, and to the best of their knowledge and belief, they confirm there is no false or misleading statement or other facts which if omitted, would make any statement in this Prospectus false or misleading.

M&A Securities acknowledges that, based on all available information, and to the best of its knowledge and belief, this Prospectus constitutes a full and true disclosure of all material facts concerning our IPO.

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