
15. ADDITIONAL INFORMATION

15.1 SHARE CAPITAL

- (i) As at the date of this Prospectus, we only have 1 class of shares, namely, ordinary shares, all of which rank equally with one another. There are no special rights attached to our Shares.
- (ii) No securities will be allotted, issued or offered on the basis of this Prospectus later than 6 months after the date of this Prospectus.
- (iii) None of the share capital of our Company or our subsidiaries is under option or agreed conditionally or unconditionally to be put under option.
- (iv) As at the date of this Prospectus, save for the Issue Shares reserved for our Independent Director as disclosed in Section 4.3.1(ii) of this Prospectus:
 - there is currently no other scheme involving our Directors or employees in the share capital of our Company or our subsidiaries; and
 - no Directors or employees of our Group have been or are entitled to be given or have exercised any option to subscribe for any share of our Company or our subsidiaries.
- (v) Save as disclosed in this Prospectus, no shares, stocks, debentures, warrants, options, convertible securities or uncalled capital of our Company or our subsidiaries have been issued or are proposed to be issued as fully or partly paid-up, in cash or otherwise, within the past 3 years immediately preceding the date of this Prospectus.
- (vi) As at the date of this Prospectus, we do not have any convertible debt securities.

15.2 EXTRACT OF OUR CONSTITUTION

The following provisions are reproduced from our Constitution which shall comply with the ACE LR, the Act and the Rules of Bursa Depository.

The words, terms and expressions appearing in the following provisions shall bear the same meanings used in our Constitution unless they are otherwise defined herein or the context otherwise requires.

(i) **Transfer of securities**

The provision in our Company's Constitution in respect of the arrangements for transfer of securities and restrictions on their free transferability are as follows:

"Clause 51 – Transfer of deposited securities

The transfer of any deposited securities (as defined in the Central Depositories Act) or class of deposited securities of the Company, shall be by way of book entry by the Depository in accordance with the Rules and, notwithstanding Sections 105, 106 and 110 of the Act, but 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 deposited securities.

Clause 52 – Depository's right to refuse transfer

The Depository may, in its absolute discretion, refuse to register any transfers of deposited securities that do not comply with the Central Depositories Act and the Rules.

15. ADDITIONAL INFORMATION (CONT'D)

Clause 53 – Company and Directors not liable if transfer of securities inoperative due to fraud

Neither the Company nor its Directors nor any of its officers shall incur any liability for registering or acting upon a transfer of deposited securities although the same may, by reason of any fraud or other cause not known to the Company or its Directors or other officers, be legally inoperative or insufficient to pass the property in the deposited securities proposed or professed to be transferred, and although the transfer may, as between the transferor and the transferee, be liable to be set aside. In every such case, the person registered as transferee, his executors, administrators and assignees, subject to compliance with the Applicable Laws, alone shall be entitled to be recognised as the holder of such deposited securities and the previous holder shall, so far as the Company is concerned, be deemed to have transferred his whole title thereto.

Clause 54 – Suspension of registration of transfers

Subject to the Applicable Laws, registration of transfers may be suspended at such times and for such period as the Directors may from time to time determine but no part of the register of members shall be closed for more than 30 days in the aggregate in any calendar year.

Clause 55 – Transfer of non-deposited securities

The transfer of non-deposited securities (as defined in the Central Depositories Act) shall be in accordance with the Act.”

(ii) Transmission of securities

The provisions in our Company’s Constitution in respect of the transmission of securities are as follows:

“Clause 56 – Transmission of securities

- (1) The transmission of securities shall be in accordance with the Applicable Laws.
- (2) Any person becoming entitled to a share in consequence of the death or bankruptcy of a member may, upon such evidence being produced as may from time to time properly be required by the Directors or the Depository and, subject as hereinafter provided, elect either to register himself as holder of the security or to have some person nominated by him registered as the transferee thereof, but the Directors shall, in either case, have the same right to decline or suspend registration as they would have had in the case of a transfer of the security by that member before his death or bankruptcy. PROVIDED ALWAYS that where the security is a deposited security, subject to the Rules, a transfer or withdrawal of the security may be carried out by the person becoming so entitled.
- (3) If the person so becoming entitled elects to register himself, he shall deliver or send to the Company, a notice in writing signed by him stating that he so elects provided that where the security is a deposited security and the person becoming entitled elects to have the security transferred to him, the aforesaid notice must be served by him on the Depository. If he elects to have another person registered, he shall testify his election by executing to that person a transfer of the security. All the limitations, restrictions and provisions of this Constitution relating to the rights to transfer and the registration of transfers of securities shall be applicable to any such notice or transfer as aforesaid as if the death or bankruptcy of the member had not occurred and the notice of transfer were a transfer signed by that member.

15. ADDITIONAL INFORMATION (CONT'D)

Clause 57 – Transmission of securities from foreign register

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) (No. 2) 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 or vice versa provided that there shall be no change in the ownership of the securities.”

(iii) Directors’ remuneration and reimbursement of expenses

The provisions in our Company’s Constitution in respect of the remuneration of Directors are as follows:

“Clause 93 – Directors’ remuneration and reimbursement of expenses

- (1) Subject to the Applicable Laws, the fees of the Directors shall from time to time be determined by an ordinary resolution of the Company in 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 to rank In such division for a proportion of the fees related to the period during which the Director has held office PROVIDED ALWAYS that:
 - (a) salaries payable to executive Director(s) may not include a commission on or percentage of turnover;
 - (b) fees payable to non-executive Directors shall be a fixed sum and not by a commission on or percentage of profits or turnover;
 - (c) fees of directors, and any benefits payable to directors shall be subject to annual shareholders’ approval at a general meeting; and
 - (d) any fee paid to an alternate Director shall be agreed between himself and the Director nominating him and shall be paid out of the remuneration of the latter.
- (2) The Directors shall be entitled to be reimbursed for all travelling or such reasonable expenses as may be incurred in attending and returning from meetings of the Board or of any committee of the Directors or meetings of members or otherwise howsoever in or about the business of the Company in the course of the performance of their duties as Directors.
- (3) 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.”

15. ADDITIONAL INFORMATION (CONT'D)

(iv) Voting and borrowing powers of Directors

The provisions in our Company's Constitution in respect of the voting and borrowing powers of Directors are as follows:

“Clause 71 – Chairman’s casting vote on the equality of votes

In the case of an equality of votes, whether on a show of hands or a poll, the chairperson of the general meeting at which the show of hands takes place or at which the poll is taken or demanded shall be entitled to a second or casting vote.

Clause 72 – Voting rights

Subject to this Constitution and any rights or restrictions as to voting attached to any class or classes of shares, at meetings of members or classes of members, each member of the Company entitled to attend and to vote, may vote in person or by proxy, attorney or any other duly authorised representative, on any questions at any general meeting, and every such member present in person or by proxy, attorney or any other duly authorised representative, on a show of hands, shall have 1 vote and on a poll, shall have 1 vote for every security held by him.

Clause 73 – Shares of different monetary denominations

Where the capital of the Company consists of shares of different monetary denominations, voting rights shall be prescribed in such a manner that a unit of capital in each class, when reduced to a common denominator shall carry the same voting power when such right is exercisable.

Clause 74 – No vote or privileges nor being counted in quorum unless calls paid

Subject to this Constitution, no member shall be entitled to attend and to vote at any general meeting or at any separate meeting of the holders of any class of shares in Company, or to exercise any privilege as a member nor be counted as one of the quorum unless all calls or other sums presently due from member of the Company in respect of shares have been paid.

Clause 75 – Vote of member of unsound mind

A member who is of unsound mind or whose person or estate is liable to be dealt with in any way under the law relating to mental disorder may vote by his committee or by such other person who properly has the management of his estate, and any such committee or other person may vote by proxy or attorney provided that such evidence as the Directors may require of the authority of the person claiming to vote shall have been deposited at the registered office of the Company not less than 48 hours before the time appointed for holding the meeting or adjourned meeting as the case may be.

Clause 76 – Vote of deceased or bankrupted members

The legal representative of a deceased member or the person entitled under this Constitution to any security in consequence of the death or bankruptcy of any member may vote at any general meeting in respect thereof in the same manner as if he was the holder of such shares provided that 48 hours at least before the time of holding the meeting or adjourned meeting, as the case may be, at which he proposes to vote, he shall satisfy the Directors of his right to any security in consequence of the death or bankruptcy of any member unless the Directors shall have previously admitted his right to vote in respect thereof.

15. ADDITIONAL INFORMATION (CONT'D)**Clause 77 – Objection to qualification of voter**

No objection shall be raised to the qualification of any voter except at the meeting or adjourned meeting at which the vote objected to is given or tendered, and every vote not disallowed at such meeting shall be valid for all purposes. If any votes, which ought not to have been counted, or which could have been rejected, are counted, such error shall not vitiate the result of the voting unless it is pointed out at the same meeting or at any adjournment thereof, and unless, in the opinion of the chairperson at the meeting or any adjournment thereof as the case may be, it shall be of sufficient magnitude to vitiate the result of the voting. The decision of the chairperson shall be final and conclusive.

Clause 95 – Directors' borrowing powers

Subject to the Applicable Laws, the Directors may from time to time at their discretion raise or borrow for the purpose of the Company such sums of money as they think proper and may also raise or secure the payment of such money in such manner and upon such terms and conditions in all respects as they think fit, and in particular by the issue of debentures or debenture stock of the Company, charged upon all or any part of the property of the Company (both present and future) including uncalled capital, or by means of charges, mortgages, bonds and dispositions in security or bonds or cash deposit, with or without power of sale, and upon such other terms and conditions as the Directors shall think fit.”

(v) Changes in capital and variation of rights

The provisions in our Company's Constitution in respect of the changes in capital and variation of class rights are as follows:

“Clause 7 – Power to alter share capital

Subject always to the provisions in this Constitution, the Company shall have power to increase or reduce the share capital, to consolidate or subdivide all or any of its share capital, the proportion between the amount paid and the amount, if any, unpaid on each subdivided share and to issue all or any part of the original or any additional capital as fully paid or partly paid shares, and with any special or preferential rights, privileges or subject to any special terms or conditions and either with or without any special designation, and also from time to time to alter, modify, commute, abrogate or deal with any such rights, privileges, terms, conditions or designations in accordance with the Constitution for the time being of the Company.

Clause 8 – Power to undertake share buyback or purchase of own shares

- (1) Subject to and in accordance with the Applicable Laws, the Company is allowed and shall have power, to the fullest extent permitted, to purchase any of its own shares and thereafter, the Board may resolve and shall have the fullest power to deal with such purchased shares in accordance with the Applicable Laws.
- (2) The other provisions in this Constitution shall not affect the power of the Company to cancel any shares or reduce its share capital pursuant to any exercise of the Company's powers to purchase its own shares.

Clause 9 – Sanction of ordinary resolution to increase 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 increase its share capital by the creation and issue of new shares, such new capital to be of such amount to be divided into shares of such respective amounts and to carry such rights or to be subject to such conditions or restrictions in regard to dividend, return of capital or otherwise as the Company may direct in the resolution authorising such increase.

15. ADDITIONAL INFORMATION (CONT'D)**Clause 10 – Pre-emptive rights to new shares to be offered to members before issue**

Subject to any direction to the contrary that may be given by the Company in general meeting, all new shares or other convertible securities shall, before issue, 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 likewise also dispose of any new share or security which (by reason of the ratio which the new shares or securities bear to shares or securities held by persons entitled to an offer of new shares or securities) cannot, in the opinion of the Directors, be conveniently offered under this Constitution.

Clause 11 – Sanction of ordinary resolution to alter share capital

The Company may with the sanction of ordinary resolution in general meeting:

- (1) 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;
- (2) subdivide its shares or any of the shares, whatever is in the subdivision, the proportions 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 shares is derived;
- (3) subject to the provisions of this Constitution and the Act, convert and/or re-classify any class of shares into any other class of shares;
- (4) cancel any shares which, at the date of the passing of the resolution, have been forfeited and diminish the amount of its share capital by the amount of the shares so cancelled.

Clause 12 – Sanction of special resolution to reduce share capital

The Company may by special resolution reduce its share capital in any manner permitted or authorised under and in compliance with the Applicable Laws.

Clause 13 – Power to issue and allot shares

Without prejudice to any special rights previously conferred on the holders of any existing shares or class of shares but subject to the Applicable Laws, and to the conditions, restrictions and limitations expressed in this Constitution, the Directors shall have the power to issue and allot shares, grant options over shares, grant rights to subscribe for shares or otherwise dispose of the unissued shares of the Company to such persons, at such time on such terms and conditions, with such preferred or deferred or other special rights, as they may deem proper, PROVIDED ALWAYS that:

- (1) no shares shall be issued which shall have the effect of transferring a controlling interest in the Company without the prior approval of the members in general meeting;
- (2) in the case of shares other than ordinary shares, no special rights shall be attached until the same have been expressed in this Constitution or in a resolution of the Company expressing the same;

15. ADDITIONAL INFORMATION (CONT'D)

- (3) every issue of shares or options to be granted to employees and/or Directors shall be subject to the prior approval of the members in general meeting. However, no Director shall participate in any issue of shares or option to be granted unless the members in general meeting shall have approved the specific amount of shares to be issued or the amount of shares which are the subject of the option to be granted to such Director and the terms of such issue or option; and
- (4) a director not holding office in an executive capacity may so participate in an issue of shares pursuant to a public offer or a public issue.

Clause 14 – Issuance of preference shares

- (1) Subject to the Applicable Laws, preference shares may, with the sanction of an ordinary resolution, be issued on the terms that they are, or at the option of the Company are liable, to be redeemed on such terms and in such manner as shall be provided in this Constitution at the time such preference shares are issued.
- (2) The Company shall have the power to issue further preference capital ranking equally with, or in priority to, preference shares already issued.

Clause 15 – Repayment of preference capital and modification of rights of preference shareholders

The repayment of preference share capital other than redeemable preference capital or any other alteration of preference shareholder's rights, may only be made pursuant to a special resolution of the preference shareholders concerned PROVIDED ALWAYS that where the necessary majority for such a special resolution is not obtained at the meeting, consent in writing, if obtained from not less than 75% of the total voting rights of the preference shareholders within 2 months of the meeting, shall be as valid and effectual as a special resolution carried at the meeting.

Clause 16 – Issuance of securities, and crediting securities after Exchange filing

The Company must ensure that all new issues of securities for which listing is sought are made by way of crediting the securities accounts of the allottees with such securities save and except where they are specifically exempted from compliance with Section 38 of the Central Depositories Act, in which event they shall so similarly be exempted from compliance with this provision. For this purpose, the Company must notify the Depository of the names of the allottees and all such particulars required by the Depository, to enable the Depository to make the appropriate entries in the securities accounts of such allottees. The Company must not cause or authorise its share registrar(s) to cause the securities accounts of the allottees to be credited with the additional securities until after the Company has filed with the Exchange an application for listing of such additional securities and has been notified by the Exchange that they have been authorised for listing.

Clause 17 – Commission (includes brokerage) on subscription of shares

The Company may pay a commission to any person in consideration of his subscribing or agreeing to subscribe, whether absolutely or conditionally, or procuring or agreeing to procure subscription, whether absolute or conditional, for any shares in the Company provided that the rate percent or the amount of the commission paid or agreed to be paid shall be disclosed in the manner required by the Applicable Laws shall not exceed 10% of the price at which such shares are issued, or an amount equivalent to such percentage and that the requirements of Section 80 of the Act shall be observed. Subject to the provisions of Section 78 of the Act, such commission may be satisfied by the payment of cash or the allotment of fully paid shares or partly paid shares or by a combination of any of the aforesaid methods of payment. The Company may also on any issue of shares pay such brokerage as may be lawful.

15. ADDITIONAL INFORMATION (CONT'D)**Clause 18 – Interest on share capital during construction**

Where any shares are issued for the purpose of raising money to defray the expenses of the construction of any works or buildings or the provision of any plant which cannot be made profitable for a long period, the Company may pay interest or returns on the amount of such share capital as is for the time being paid up for the period subject to the conditions and restrictions mentioned in Section 130 of the Act and may charge the same to share capital as part of the cost of construction of the works or buildings or the provision of the plant.

Clause 19 – Trusts not to be recognised

Except as required by law, no person shall be recognised by the Company as holding any share upon any trust and the Company shall not be bound by or be compelled in any way to recognize (even when having notice thereof) any equitable, contingent, future or partial interest in any share or unit of share or (except only as by this Constitution or by law otherwise provided) any other rights in respect of any share except in an absolute right to the entirety thereof in the registered holder.

Clause 20 – Modification of class rights

Subject to the Applicable Laws, if at any time the share capital is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms of issue of the shares of that class) may, whether or not the Company is being wound up, be varied with the sanction of a special resolution passed at a separate meeting of the shareholders of that class. Where necessary majority of such a special resolution is not obtained at the meeting, consent in writing if obtained from the holders of not less than 75% of the total voting rights of the shareholders of that class within 2 months of the meeting, shall be as valid and effectual as a special resolution carried at the meeting. To every such separate general meeting, the provisions of this Constitution relating to general meetings shall mutatis mutandis apply, but so that the necessary quorum shall be at least 2 persons who are shareholders present in person or represented by proxy holding at least 1/3 of the number of issued shares of the class, excluding any shares of that class held as treasury shares and that any holder of shares of the class present in person or by proxy may demand a poll. For adjourned meeting, quorum is one person present holding shares of such class. To every such special resolution, the provisions of Section 292 of the Act shall with such adaptations as are necessary, apply.

Clause 21 – Alteration of class rights by issuance of new shares

The rights conferred upon the holders of the shares of any class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the shares of that class, be deemed to be varied by the creation or issue of further shares ranking as regards participation in the profits or assets of the Company in some or in all respects *pari passu* therewith.”

15.3 LIMITATION ON THE RIGHT TO OWN SECURITIES AND/OR EXERCISE VOTING RIGHTS

There is no limitation on the right to own securities, including limitations on the right of non-resident or foreign shareholders to hold or exercise voting rights on our Shares imposed by law or by our Constitution.

15.4 REPATRIATION OF CAPITAL AND REMITTANCE OF PROFIT

All corporations in Malaysia are required to adopt a single-tier dividend. All dividends distributed by Malaysian resident companies under a single tier dividend are not taxable. Further, the Government does not levy withholding tax on dividend payment. Therefore, there is no withholding tax imposed on dividends paid to non-residents by Malaysian resident companies. There is no Malaysian capital gain tax arising from the disposal of listed shares.

15. ADDITIONAL INFORMATION (*CONT'D*)

15.5 MATERIAL CONTRACTS

Save as disclosed below, there are no material contracts (including contracts not in writing), not being contracts in the ordinary course of business, that have been entered into by our Group during the FYE Under Review and up to the LPD:

- (i) subscription agreements entered between CRI and Shoppr Labs Sdn Bhd (“**SLSB**”):
 - (a) dated 10 September 2020 for the subscription of 6,800 ordinary shares in SLSB for a total cash consideration of RM3,584,484; and
 - (b) dated 29 January 2021 for the subscription of 1,071 ordinary shares in SLSB for a total cash consideration of RM898,162.02.
- (ii) subscription agreement entered between Carzo Holdings Sdn Bhd (now known as Carzo Holdings, a company listed on the LEAP Market) and CRI dated 29 December 2020 for the subscription of 15,888,600 new ordinary shares in Carzo Holdings for a total cash consideration of RM4,000,749.48;
- (iii) shareholders’ agreement entered between Dato’ Sri Delon Lee Kean Yip, Cheong Wai Keh and CRI dated 15 January 2021 to govern and regulate their relationships as shareholders of Carzo Holdings (“**Shareholders Agreement**”);
- (iv) termination agreement entered between Dato’ Sri Delon Lee Kean Yip, Cheong Wai Keh, CRI and 42 other shareholders of Carzo Holdings dated 27 September 2021 for the termination of the Shareholders Agreement as well as various deed of adherence executed by the 42 other shareholders of Carzo Holdings, to facilitate the listing and admission of Carzo Holdings’ entire issued shares on the LEAP Market;
- (v) a sale and purchase agreement between CRI (as vendor) and LM Textile Sdn Bhd (“**LMT**”) (as purchaser) dated 14 November 2022 for the disposal by CRI of 1 unit of 3-storey semi-detached factory erected on a piece of leasehold land held under Pajakan Negeri 10175, Lot 31574, Mukim Petaling, Daerah Kuala Lumpur, Negeri Wilayah Persekutuan Kuala Lumpur, measuring approximately 906 square metres (or approximately 9,752 sqft) and bearing postal address of No. 2A, Jalan Orkid Desa, Desa Tun Razak, 56000 Kuala Lumpur to LMT for a total cash consideration of RM5,800,000. This transaction was completed on 20 April 2023; and
- (vi) a sale and purchase agreement entered between Industrial Property Management Sdn Bhd (as vendor) and IBS (as purchaser) dated 21 December 2022 for the acquisition by IBS of the Imbi Property for a total purchase price of RM16,500,000. This transaction was completed on 15 March 2023.

15.6 MATERIAL LITIGATION

As at the LPD, neither our Company nor our subsidiaries are engaged in any governmental, legal, claims or arbitration proceedings, including those relating to bankruptcy, receivership or similar proceedings, whether as plaintiff or defendant or as a third party which may have or have had, material or significant effects on our financial position or profitability in the 12 months immediately preceding the date of this Prospectus.

15. ADDITIONAL INFORMATION (*CONT'D*)

15.7 CONSENTS

- (i) The written consents of our Principal Adviser, Sponsor, Underwriter, Placement Agent, Company Secretary, Due Diligence Solicitors, Share Registrar and Issuing House as listed in the Corporate Directory of this Prospectus for the inclusion in this Prospectus of their names in the form and context in which such names appear have been given before the issuance of this Prospectus and have not subsequently been withdrawn.
- (ii) The written consent of our Auditors and Reporting Accountants for the inclusion of its name, the Accountants' Report and the Reporting Accountants' Report on the Pro Forma Statements of Financial Position and all references thereto in the form and context in which they are contained in this Prospectus has been given before the issuance of this Prospectus and has not subsequently been withdrawn.
- (iii) The written consent of our IMR for the inclusion of its name, the IMR Report and all references thereto in the form and context in which they are contained in this Prospectus has been given before the issuance of this Prospectus and has not subsequently been withdrawn.

15.8 DOCUMENTS AVAILABLE FOR INSPECTION

Copies of the following documents are available for inspection at our registered office at No. 5-1, Jalan Radin Bagus 9, Bandar Baru Sri Petaling, 57000 Kuala Lumpur, Wilayah Persekutuan, Malaysia during normal business hours for a period of 6 months from the date of this Prospectus:

- (i) our Constitution;
- (ii) the IMR Report as included in Section 8 of this Prospectus;
- (iii) the Reporting Accountants' Report on the compilation of Pro Forma Consolidated Statements of Financial Position as at 30 June 2023, as included to in Section 13 of this Prospectus;
- (iv) the Accountants' Report as included in Section 14 of this Prospectus;
- (v) the material contracts referred to in Section 15.5 of this Prospectus;
- (vi) the letters of consent referred to in Section 15.7 of this Prospectus; and
- (vii) audited financial statements of our Group for the FYE Under Review.

15.9 RESPONSIBILITY STATEMENTS

- (i) 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 are no false or misleading statement or other facts which if omitted, would make any statement in this Prospectus false or misleading.
- (ii) TA Securities, being the Principal Adviser, Sponsor, Underwriter and Placement Agent to our IPO 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.