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## 14. ADDITIONAL INFORMATION

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### 14.1 Share capital

- (i) The share capital of our Company and our subsidiaries as at the LPD and changes in their respective share capital for the Financial Years Under Review and up to the LPD are as set out in **Sections 6.3** and **6.6** of this Prospectus.
- (ii) No securities will be allotted, issued or offered on the basis of this Prospectus later than 6 months after the date of the issue of this Prospectus.
- (iii) As at the LPD, we have only 1 class of shares in our Company, namely ordinary shares, all of which rank equally with one another. There are no special rights attached to our Shares.
- (iv) Save as disclosed in this Prospectus, our Company has not issued or proposed to issue any shares, stocks or debentures as fully or partly paid-up in cash or otherwise, within the Financial Years Under Review and up to the LPD.
- (v) As at the LPD, save for the LTIP as disclosed in **Section 4.3.5**, none of the share capital of our Company or any of our subsidiaries is under option, or agreed conditionally or unconditionally to be put under option.
- (vi) As at the date of this Prospectus, save for our Issue Shares reserved for subscription by the Eligible Persons as disclosed in **Section 4.3.1(ii)** of this Prospectus, there is currently no other scheme involving our employees and Directors in the share capital of our Company or any of our subsidiaries.
- (vii) We have not agreed, conditionally or unconditionally, to put the share capital of our Company or any of our subsidiaries under option.
- (viii) Our Company does not have any outstanding convertible debt securities, options, warrants or uncalled capital as at the LPD.
- (ix) Save as disclosed in **Sections 2.2** and **12.6** of this Prospectus and save as provided for under our Constitution as reproduced in **Section 14.2** below and the Act, there are no other restrictions upon the holding or voting or transfer of our Shares or the interests in our Company or any of our subsidiaries or upon the declaration or payment of any dividend or distribution thereon.

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## 14. ADDITIONAL INFORMATION (CONT'D)

### 14.2 Extracts of our Constitution

The following provisions are extracted from our Constitution and are qualified in their entirety by the remainder of the provisions of our Constitution and by applicable law. Terms defined in our Constitution shall have the same meaning when used herein unless they are otherwise defined herein or the context otherwise requires.

Words	Meaning
"Act"	means the Companies Act 2016 and every statutory modification, amendment or re-enactment thereof and any other legislation for the time being in force made thereunder and any written law for the time being in force concerning the companies and affecting the Company.
"Applicable Laws"	means all laws, by-laws, regulations, rules, orders and/or official directions for the time being in force affecting or concerning the Company and its subsidiaries, including but not limited to the Act, the applicable securities law, SICDA, the Listing Requirements, the Rules, and every other law for the time being in force concerning companies and affecting the Company and any other directives or requirements imposed on the Company by the SC and/or other relevant regulatory bodies and/or authorities.
"Central Depository"	means Bursa Malaysia Depository Sdn. Bhd. (Registration No. 198701006854 (165570-W)) or such other depository as may be approved by the relevant authorities to be a central depository under SICDA and includes its successors-in-title and permitted assigns.
"Constitution"	means this Constitution as originally framed or as altered from time to time by Special Resolution.
"Clause"	means any provision in this Constitution.
"Company"	means SQ Advanced Interconnect Berhad (formerly known as Qdos Holdings Bhd.) (Registration No. 199901001962 (476862-P)) the abovenamed Company by whatever name from time to time called.
"Director(s)"	means the Director(s) for the time being of the Company by whatever name called and includes a person in accordance with those directions or instructions the majority Directors are accustomed to act and includes alternate or Nominee Director, as defined in Section 2(1) of the Capital Markets and Services Act 2007.
"Exchange"	means Bursa Malaysia Securities Berhad (Registration No. 200301033577 (635998-W)) or such other name as it may assume from time to time and its successors in title and permitted assigns or such other names by which it may be known from time to time.

**14. ADDITIONAL INFORMATION (CONT'D)**

<b>Words</b>	<b>Meaning</b>
"Listing Requirements"	means the Main Market Listing Requirements of the Exchange including the guidance notes, directives, circulars and appendices that may be issued thereunder and any modifications or amendments thereto that may be made from time to time.
"Member(s)"	means any person(s) whose name(s) is/are entered in the Company's Register of Members including Depositors whose names appear on the Record of Depositors, including a Depositor who will be treated as if he were a member pursuant to Section 35 of the SICDA but excluding the Depository and/or its nominee company in its capacity as a bare trustee.
"Ordinary Resolution"	means a resolution which has been passed by a simple majority of more than half of such Members who are entitled to vote and do vote in person, or where proxies are allowed, by proxy.
"Record of Depositors"	means the record provided by the Central Depository to the Company under Chapter 24.0 of the Rules.
"Rules"	means the Rules of the Central Depository including any amendment thereto that may be made time to time.
"Security(ies)"	has the meaning given in Section 2(1) of the Capital Markets and Services Act 2007 or any modification, amendment or re-enactment thereof for the time being in force made thereunder.
"Share(s)"	means share(s) in the Company.
"SICDA"	means the Securities Industry (Central Depositories) Act 1991, and every statutory modification, amendment or re-enactment thereof for the time being in force and includes all subsidiary legislations made thereunder.
"Special Resolution"	means a resolution of which a notice of not less than twenty-one (21) days has been given and which has been passed by a majority of not less than seventy-five per centum (75%) of such Members who are entitled to vote and do vote in person, or where proxies are allowed, by proxy.

**14.2.1 Remuneration, voting and borrowing powers of Directors**

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

**(i) Remuneration of Directors**

**Clause 21.4 – Remuneration**

"The Directors shall be paid by way of remuneration for their services such fixed sum as shall from time to time be determined by the Company and subject to annual shareholder approval at a general meeting by an Ordinary Resolution, and such remuneration shall be divided among the Directors in such proportions and manner as the Directors may determine PROVIDED ALWAYS that:-

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**14. ADDITIONAL INFORMATION (CONT'D)**

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- (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 and which shall not exceed the amount approved by the shareholders in general meeting;
- (b) remuneration and other emoluments (including bonus, benefits or any other emoluments) payable to executive Directors may not include a commission on or percentage of turnover;
- (c) fees payable to Directors and any benefits payable to Directors shall be subject to annual approval by an Ordinary Resolution at a meeting of Members;
- (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; and
- (e) the fees and/or benefits payable to non-executive Directors who is also Director of the subsidiary(ies) includes fees, meeting allowances, travelling allowances, benefits, gratuity and compensation for loss of employment of Director or former Director of the Company provided by the Company and subsidiary(ies), but does not include insurance premium or any issue of Securities."

**Clause 22.3 – Remuneration of Managing Director**

"The remuneration of a Managing Director or Managing Directors shall be fixed by the Directors, and may be by way of fixed salary or commission or participation in profits or by any or all of those modes, but shall not include a commission on or percentage of turnover but it may be a term of his appointment that he shall receive pension, gratuity or other benefits upon his retirement."

**(ii) Borrowing powers of Directors**

**Clause 23.2 – Directors' borrowing powers**

- (a) The Directors may from time to time at their discretion raise or borrow such sums of money as they think proper and may secure the repayment of such sums in such manner and upon such terms and conditions in all respects as they think fit and in particular by the issue of bonds, perpetual or redeemable, debentures or debenture stock or any mortgage or guarantee, charge or security on the undertaking of the whole or any part of the property of the Company (both present and future), including its uncalled capital for the time being and borrow any money or mortgage or charge any of the Company's or the subsidiaries' 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 any subsidiary, associated or other companies or persons, provided that the Directors shall not issue any debt securities convertible to ordinary shares without the prior approval of the Company in meeting of members.
- (b) Any debentures, debenture stock, bonds or other securities may be issued with any special privileges as to redemption, surrender, drawings, allotment of Shares, attending and voting at meeting of members of the Company, appointment of Directors and otherwise.

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**14. ADDITIONAL INFORMATION (CONT'D)**

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- (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 in its ordinary course of business, 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 other persons so becoming liable as aforesaid from any loss in respect of such liability.
- (d) 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 Section 352 of the Act as regards the registration of mortgages and charges therein specified or otherwise.”

**(iii) Voting powers of Directors**

**Clause 20 – Vote of Members**

“20.1 Chairman’s casting vote

In the case of an equality of votes, the chairman of the meeting shall have a second or casting vote in addition to the votes to which he may be entitled as a Member.

20.2 Voting rights

Subject to this Constitution and to any rights or restrictions for the time being attached to any Shares or classes of Shares, at meetings of Members or classes of Members, each Member shall be entitled to be present and to vote in respect of any Share or Shares upon which all calls due to the Company have been paid, either in person or by proxy or attorney or any other duly authorised representative. On a resolution to be decided by a show of hands, every person who is a member, or a representative or proxy of a member shall be entitled to one (1) vote, including each holder of an ordinary share and each holder of a preference share entitled to vote.”

**Clause 23.12 – Relaxation of restriction on voting**

“A Director, notwithstanding his interest may be counted in the quorum present at any meeting (provided that none of Directors present disagree) whereat he or any other Director is appointed to hold any executive office or other office or place of profit under 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 under any other company or whereat the terms of any such appointment are considered, and he may vote on any such matter other than in respect of his own appointment or the arrangement of the terms thereof.

The provisions of this Clause may at any time be suspended or relaxed to any extent and either generally or in respect of any particular contract, arrangement or transaction, and any particular contract arrangement or transaction carried out in contravention of this Constitution may be ratified by Ordinary Resolution of the Company.”

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**14. ADDITIONAL INFORMATION (CONT'D)**

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**14.2.2 Alteration of capital**

**Clause 15 – Alteration of capital**

**“15.1 Company may alter its capital in certain ways**

Subject to the Applicable Laws, the Company may from time to time by Ordinary Resolution:

- (a) consolidate and divide all or any of its share capital into Shares of larger amount than its existing shares;
- (b) subdivide its Share or any part thereof, 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;
- (c) cancel Shares which at the date of the passing of the resolution in that behalf have not been taken or agreed to be taken by any person or which have been forfeited and diminish the amount of its share capital by the amount of the shares so cancelled;
- (d) convert all or any of its issued Shares into stock and reconvert that stock into paid up Shares; and
- (e) 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.”

**15.2 Power to reduce capital**

Subject to Sections 116, 117 and any other relevant provisions of the Act, the Company may, by Special Resolution, reduce its share capital in any manner permitted or authorised under and in compliance with the Applicable Laws.”

**14.2.3 Changes to share capital and rights, preferences and restrictions attached to each class of securities relating to voting, dividend, liquidation and any special rights**

**Clause 7.2 – Issue of shares**

“Without prejudice to any special rights previously conferred on the holders of any existing Shares or class of Shares and subject to the provisions of this Constitution, the Applicable Laws, the Act and the provisions of any resolution of the Company, Shares in the Company may be issued by the Directors, who may issue, allot or otherwise dispose of such Shares to such persons at such price, on such terms and conditions, with such preferred, deferred or other special rights, and subject to such restrictions and at such times as the Directors may determine but the Directors in making any issue of Shares shall comply with the following conditions:

- (a) no Shares shall be issued which shall have the effect of transferring a controlling interest in the Company to any person, company or syndicate without the prior approval of the Members in meeting of Members;
- (b) in the case of Shares of a class, other than ordinary shares, no special rights shall be attached until the same have been expressed in this Constitution and in the resolution creating the same;

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**14. ADDITIONAL INFORMATION (CONT'D)**

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- (c) every issue of shares or options to employees and/or Directors pursuant to a Share Issuance Scheme shall be approved by the Members in a meeting of Members. No Director shall participate in any Share Issuance Scheme established for employees of the Company unless the Members in a general meeting have approved the specific allotment to be made to such Director; and
- (d) except in the case of an issue of Securities on a pro rata basis to Members or pursuant to a back-to-back placement or dividend reinvestment scheme undertaken in compliance with the Listing Requirements, a Director, major shareholders, Chief Executive or person connected to any Director, major shareholder or Chief Executive of the Company shall not participate, directly or indirectly, in an issue of ordinary shares or other Securities with rights of conversion to ordinary shares unless the Members in meeting of Members have approved the specific allotment to be made to the Director, major shareholders, Chief Executive or person connected to any Director, major shareholder or Chief Executive and the Director, major shareholders, Chief Executive or person connected to any Director, major shareholder or Chief Executive has abstained from voting on the relevant resolution.

In this Clause, “**Major Shareholder**”, “**Chief Executive**” and “**person connected**” shall have the same meaning described thereto in the Listing Requirements.”

**Clause 17 – Variation On Rights**

“17.1 Variation of rights and Class Meeting

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 or abrogated with the consent in writing of the holders of seventy-five per centum (75%) of the issued shares of that class or with the sanction of a Special Resolution passed at a separate meeting of the holders of the Shares of that class.

To every such separate meeting the provisions of this Constitution relating to meeting of Members shall mutatis mutandis apply so that the necessary quorum shall be two (2) persons at least holding or representing by proxy at least one-third (1/3) of the issued shares of the class and that any holder of Shares of the class present in person or by proxy may demand a poll. To every such Special Resolution the provisions of Section 292 of the Act shall apply with such adaptations as are necessary.

17.2 Variation of 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.”

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**14. ADDITIONAL INFORMATION (CONT'D)**

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**14.2.4 Transfer of shares**

**Clause 11 – Transfer of Shares**

**“11.1 Transfer in writing and to be left at the Office**

For the purpose of registration of a transfer of Shares that are not Deposited Securities, every instrument of transfer which is executed in accordance with the Applicable Laws, shall be left at the Office or at such other place as the Directors may from time to time determine together with such fee as the Directors may from time to time determine and the duty levy or taxes (if any) with which any such transfer is chargeable under any law for the time being in force, where a share certificate has been issued for the Share to be transferred, the certificate of the Shares and such other evidence as the Company may require to prove the title of the transferor or his right to transfer the Shares, and thereupon the Company shall subject to the powers vested in the Directors by this Constitution register the transferee as the Member within thirty (30) days from receipt of such duly executed and stamped instrument of transfer.

**11.2 Transfer of Securities**

The transfer of any Deposited Security shall be by way of book entry by the Central Depository in accordance with the Rules and, notwithstanding Sections 105, 106 or 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 Deposited Security.

**11.3 Execution**

The instrument of transfer of a Share in the Company shall be signed by or on behalf of the transferor and transferee provided that subject to compliance with the SICDA and the Rules, an instrument of transfer in respect of which the transferee is Central Depository shall be effective although not signed by or on behalf of the Central Depository if it has been certified by an authorised depository agent pursuant to Section 18 of the SICDA. Subject to the Applicable Laws, the transferor shall be deemed to remain the holder of the Share until the name of the transferee is entered into the Register of Members in respect thereof.

**11.4 Prohibited transfer**

Subject to this Constitution, the Rules and except as may be required by the Applicable Laws, there should be no restriction on the transfer of fully paid up Securities in the Company. However, no Securities shall, in any circumstances, be transferred to any infant, bankrupt or person of unsound mind.

**11.5 Directors may refuse registration of transfer**

Subject to the provisions of the Act, SICDA, 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.”

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**14. ADDITIONAL INFORMATION (CONT'D)**

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**14.3 Limitation on the rights to hold securities and/or exercise voting rights**

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

**14.4 Deposited securities and rights of Depositors**

As our Shares are proposed for quotation on the Official List, such Shares must be prescribed as shares required to be deposited with Bursa Depository. Upon such prescription, a holder of our Shares must deposit his Shares with Bursa Depository on or before the date fixed, failing which our Share Registrar will be required to transfer his Shares to the Minister of Finance, Malaysia, Inc. and such Shares may not be traded on Bursa Securities.

Dealing in Shares deposited with Bursa Depository may only be effected by a person having a securities account with Bursa Depository ("**Depositor**") by means of entries in the securities account of that Depositor.

A Depositor whose name appears in the Record of Depositors maintained by Bursa Depository in respect of our Shares shall be deemed to be our shareholder and shall be entitled to all rights, benefits, powers and privileges and be subject to all liabilities, duties and obligations in respect of, or arising from, such Shares.

**14.5 Material contracts**

Save as disclosed below, our Group has not entered into any material contracts which is not in the ordinary course of our Group's business within the Financial Years Under Review as well as the subsequent period up to the date of this Prospectus:-

**(i) Share purchase agreement dated 11 April 2023 in respect of the disposal of shares in Exora Technologies Private Limited ("Exora")**

On 11 April 2023, QFSB, our wholly-owned subsidiary, had entered into a share purchase agreement with Valdel Real Estate Pvt Ltd ("**Valdel**"), as seller, to dispose of 13,151,893 ordinary shares held in Exora for a cash consideration of USD4,000,000 (equivalent to approximately RM17,834,000, based on an exchange rate of USD1.00: RM4.46) which was to be satisfied via cash ("**Exora SPA**"). QFSB has satisfied all its pre-closing obligations and conditions set out in the Exora SPA. Following completion of the disposal, QFSB does not possess any significant influence, control, or authority over the operations, decisions, or management of Exora.

Valdel has failed to make payment of the purchase consideration in accordance with the agreed timeline and as a result, QFSB has initiated legal proceedings against Valdel to recover the outstanding amount of USD4.0 million and related losses. Further details of the legal proceedings are set out in **Section 14.6** of this Prospectus.

The disposal of Exora, which is principally involved in investments in special purpose vehicles undertaking the development of commercial and residential properties in India, is undertaken as part of our Group's strategy to streamline its business operations and to focus on our core manufacturing business. Notwithstanding that the outstanding sum is still pending, our Group has ceased to exercise control or significant influence over Exora pursuant to the contractual arrangements entered into with Valdel.

**14. ADDITIONAL INFORMATION (CONT'D)****(ii) Equity transfer agreement dated 23 February 2026 in respect of the Acquisition of SECL**

SQAI had entered into a conditional equity transfer agreement (“ETA”) with Twisden, as the purchaser, to acquire the entire registered share capital of SECL of USD12.0 million, representing 100.00% equity interest in SECL for a total consideration of RM106,515,000 million, which will be fully satisfied through the allotment and issuance of 135,000,000 new Shares at an issue price of RM0.789 per Share to Twisden.

The ETA is conditional upon, among others, the following:-

- (a) submission of stage 1 application to SC in relation to the Listing;
- (b) payment for the dividend declared in respect of the financial year ended 31 December 2025 by SECL to Twisden; and
- (c) payment of the capital gain tax by Twisden to the PRC tax authority arising from the Acquisition of SECL.

The Acquisition of SECL was completed on [date].

**14.6 Material litigation**

Save as disclosed below, as at the LPD, our Group is not engaged in any governmental, legal or arbitration proceedings, including those relating to bankruptcy, receivership or similar proceedings 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:-

**QFSB's Litigation Matter**

QFSB, our wholly-owned subsidiary, commenced a petition proceeding before the Karnataka High Court at Bengaluru, India, on 14 November 2025 against Valdel, M/S Divyasree Valdel Realtors and Exora (“**Respondents**”) bearing petition no. AP IM No. 14 of 2025 (“**Petition**”). The Petition concerns an alleged breach of the Exora SPA, arising from Valdel's alleged repeated default in paying the outstanding sum of USD4.0 million due to QFSB under the Exora SPA. The Petition further alleges that representations were made by Valdel and certain Valdel group entities, including M/s Divyasree Valdel Realtors, in relation to the expected payment of the outstanding sum in the course of steps taken to monetise assets.

QFSB is seeking repayment of USD4.0 million together with interest at 18.00% per annum from the date the amounts became due until the date of filing the petition on 14 November 2025 (“**Interest**”). In the alternative, QFSB seeks bank guarantees for USD4.0 million with the Interest, as well as restrictions on Valdel from selling its lands, together with such other reliefs as the Karnataka High Court may deem appropriate.

On 5 December 2025, the Karnataka High Court granted an ad-interim injunction restraining Valdel, M/s Divyasree Valdel Realtors and their promoter/s, directors, employees, agents, and/or any person acting through or under them from either directly or indirectly selling, transferring, alienating, disposing, encumbering and/or creating any third-party rights over any of their movable, immovable, tangible and/or intangible assets/properties pending further hearing. Following the filing of the Petition, a hearing was scheduled for 19 January 2026, at which the Respondent failed to attend. Accordingly, the court directed that a further hearing date is to be scheduled.

In the interim, QFSB's solicitors, Khaitan & Co LLP (“**Counsel**”) has, on behalf of QFSB, issued a letter dated 14 February 2026 to the Respondents, inter alia, notifying them that, in view of the continuing payment defaults and pursuant to the relevant clause in the Exora SPA, QFSB will take the necessary steps to commence arbitration.

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**14. ADDITIONAL INFORMATION (CONT'D)**

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QFSB has sought legal advice from their Counsel who is of the view that based on the contemporaneous documents reviewed, QFSB has an arguable case on merits. However, as the proceedings are at a preliminary stage and pending receipt of the Respondents' reply, it is difficult to predict with certainty the merits and prospects of success of recovery of all outstanding dues or the likely court costs and legal fees. That said, based on the information and documents made available, the chances of QFSB suffering damages (other than legal costs) arising from the proceedings are not very high.

**14.7 Repatriation of capital and remittance of profit**

Save as disclosed below, there are no governmental laws, decrees, regulations or other legislations that may affect the repatriation of capital and the remittance of profits by or to our Group as at the LPD:-

**14.7.1 Malaysia**

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 Malaysian Government does not levy withholding tax on dividend payment. Therefore, there is no withholding tax imposed on dividends paid to nonresidents by Malaysian resident companies. There is no Malaysian capital gains tax arising from the disposal of listed shares.

With effect from the year of assessment 2025, annual dividend income exceeding RM100,000 received by individual shareholders, whether resident or non-resident, including those holding shares through nominees, with certain exemptions, are subject to a 2.00% Malaysian income tax on the chargeable dividend income.

**14.7.2 The PRC****Regulation related to dividend distribution**

The principal laws governing dividend distributions by our PRC subsidiaries include the Company Law of the Chinese Mainland (promulgated on 29 December 1993 and latest amended on 29 December 2023) and the Foreign Investment Law of the Chinese Mainland (effective from 1 January 2020).

Under these laws, PRC companies may pay dividends only out of their accumulated profits, if any, determined in accordance with PRC accounting standards. Before distributing any dividends, a PRC company is required to set aside at least 10.00% of its after-tax profit to its statutory general reserve fund until the cumulative amount of such reserve reaches 50.00% of its registered capital. These reserves are not distributable as cash dividends. Furthermore, a PRC company shall not distribute any profits until any losses from prior fiscal years have been offset.

**Regulation related to taxation on dividends**

Pursuant to the Chinese Mainland Enterprise Income Tax Law and its implementation rules, dividends generated after 1 January 2008 and payable by a foreign-invested enterprise in Chinese Mainland to its foreign investors are subject to a 10.00% withholding tax, unless the foreign investor's jurisdiction of incorporation has a tax treaty with Chinese Mainland that provides for a preferential withholding arrangement.

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**14. ADDITIONAL INFORMATION (CONT'D)**

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**Regulation related to foreign exchange control**

The government of the Chinese Mainland imposes stringent controls on the convertibility of Renminbi into foreign currencies. The principal regulations governing foreign currency exchange in the PRC are the Regulations on the Administration of Foreign Exchange of the Chinese Mainland, which was promulgated by the State Council on 29 January 1996 and was most recently amended on 5 August 2008. Pursuant to these regulations, RMB is freely convertible into other currencies for payments of "current account" items, such as trade-related aspects and dividend payments, but not freely convertible for "capital account" items, such as direct investment, loan or investment in securities outside the PRC, unless prior approval of Chinese Mainland State Administration of Foreign Exchange ("SAFE") or its local counterpart is obtained.

Whilst the payment of dividends by a company to its foreign shareholders is not restricted by the Regulations on the Administration of Foreign Exchange of the Chinese Mainland and does not require prior approval from the government under the foreign exchange control system of the Chinese Mainland, the relevant document(s) in respect of such payment of dividends must be presented at designated foreign exchange banks within the Chinese Mainland, which are licensed to carry out foreign exchange business. Such repatriation of dividends is subject to the procedural process of presentation of the relevant documents and payment of the applicable withholding tax.

**14.8 Letters of consent**

The written consents of our Principal Adviser, Joint Underwriters, Joint Bookrunners, Legal Advisers, Company Secretaries, Internal Control Consultant, Share Registrar and Issuing House as set out 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.

The written consent of the Auditors and Reporting Accountants, for the inclusion in this Prospectus of its name, Accountants' Report and Reporting Accountants' report on the pro forma combined statements of financial position together with all references herein 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.

The written consent of the IMR, for 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 issuance of this Prospectus and has not subsequently been withdrawn.

**14.9 Documents available for inspection**

Copies of the following documents may be inspected at our registered office during normal working hours for a period of 6 months from the date of this Prospectus:-

- (i) our Constitution;
- (ii) Reporting Accountants' report on the pro forma combined statements of financial position as at 31 May 2025 as included in **Section 12.2** of this Prospectus;
- (iii) Accountants' Report as included in **Section 13** of this Prospectus;
- (iv) letters of consent referred to in **Section 14.8** of this Prospectus;
- (v) our material contracts referred to in **Section 14.5** of this Prospectus;

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**14. ADDITIONAL INFORMATION (CONT'D)**

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- (vi) audited financial statements of our Company and audited financial statements of each of our subsidiaries for the Financial Years Under Review;
- (vii) the IMR Report as included in **Section 8** of this Prospectus; and
- (viii) By-Laws as included in **Annexure D** of this Prospectus.

**14.10 Responsibility statements**

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

UOBKH as our Principal Adviser, Joint Underwriter for the Retail Offering and Joint Bookrunner for the Institutional Offering, acknowledges that, based on all available information and to the best of their knowledge and belief, this Prospectus constitutes a full and true disclosure of all material facts concerning our IPO.

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