14. ADDITIONAL INFORMATION

14.1 SHARE CAPITAL

(i) Save as disclosed in this Prospectus, no securities will be allotted or issued on the basis of this Prospectus later than six months after the date of issue of this Prospectus.

(ii) As at the LPD, we have only one 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.

(iii) Save as disclosed in Sections 4.2.1, 4.2.6 and 6.1.2 of 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 since its incorporation and up to the LPD.

(iv) As at the date of this Prospectus, save for our Issue Shares reserved for subscription by the Eligible Greenergy Persons and the Eligible Wasco Persons as disclosed in Section 4.2.3(i) 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.

(v) We have not agreed, conditionally or unconditionally, to put the share capital of our Company or any of our subsidiaries under option.

(vi) As at the date of this Prospectus, neither we nor our subsidiaries have any outstanding warrants, options, convertible securities or uncalled capital.

(vii) Save as disclosed in Sections 2.2, 4.8.3 and 12.4 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.

14.2 EXTRACTS OF OUR CONSTITUTION

The following provisions are reproduced from our Constitution and are qualified in its entirety by reference to our Constitution and by applicable law. 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.

Words	Meaning
"**Act**"	means the Companies Act 2016 and any statutory modification, amendment or re-enactment thereof for the time being in force.
"**Board**"	means the Board of Directors for the time being of the Company.
"**Company**"	means Wasco Greenergy Berhad.
"**Constitution**"	means the Constitution as originally framed or as altered from time to time by Special Resolution.
"**Depository Act**"	means the Securities Industry (Central Depositories) Act 1991 as amended from time to time and any re-enactment thereof.
"**Depository**"	means Bursa Malaysia Depository Sdn. Bhd. or such other name by which it may be known from time to time.

14. ADDITIONAL INFORMATION *(Cont'd)*

Words	Meaning
"**Deposited Security**"	means a security in the Company standing to the credit of a securities account and includes a security in a securities account that is in suspense or such other definition as may from time to time be amended pursuant to the Depository Act.
"**Director**"	means the Directors for the time being of the Company and where applicable it has the meaning given in Section 2(1) of the Capital Markets and Services Act 2007.
"**Listing Requirements**"	means Main Market Listing Requirements of Bursa Malaysia Securities Berhad, including any amendment that may be made from time to time.
"**Member/ Members**"	includes a Depositor, who will be treated as if he were a member pursuant to Section 35 of the Securities Industry (Central Depositories) Act 1991 but excludes the Depository in its capacity as a bare trustee.
"**Record of Depositors**"	means a record provided by the Depository to the Company under Chapter 24.0 of the Rules of the Depository.
"**Register**"	means the Register of Members to be kept at the registered office pursuant to Section 47 of the Act.
"**Rules of the Depository**"	means the Rules of Bursa Malaysia Depository Sdn. Bhd., including any amendment that may be made from time to time.
"**Securities**"	has the meaning given in Section 2(1) of the Capital Markets and Services Act 2007.
"**Securities Account**"	means an account established by the Depository for a Depositor for the recording of deposit of securities and for dealing in such securities by the Depositor.

14.2.1 Transfer of Shares

Clause 59 – Transfer of Securities

"The transfer of any listed security or class of listed security of the Company, shall be by way of book entry by the Depository in accordance with the Rules of the Depository and, notwithstanding Sections 105, 106 and 110 of the Act, but subject to subsection 148(2) of the Act and any exemption that may be made from compliance with Subsection 148(1) of the Act, the Company shall be precluded from registering and effecting any transfer of the listed securities of class of securities which have been deposited."

14. ADDITIONAL INFORMATION *(Cont'd)*

14.2.2 Remuneration of Directors

Clause 122 – Directors' Remuneration

"The Directors shall be paid by way of remuneration for their services rendered. The fees 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 provided) be divisible among the Directors in such proportions 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 161 – Remuneration of Chief Executive Officer and/or Managing Director

"The remuneration of the Chief Executive Officer and/or the Managing Director shall, subject to the terms of any agreement entered into in any particular case, may be by way of salary or commission or participation in profits or otherwise or by any or all of these modes but such remuneration shall not include a commission on or percentage of turnover but it may be a term of their appointment that they shall receive pension, gratuity or other benefits upon their retirement."

14.2.3 Voting and borrowing power of Directors

Clause 131 – Borrowing Power of Directors

(a) "The Directors may exercise all the powers of the Company at their discretion to raise or borrow money for the purpose of the Company or raise or secure the payment of such money in such manner and upon such terms and conditions in all respect as they think fit, and to mortgage or charge its undertakings, property and uncalled capital, or any part thereof, and to issue debentures or debenture stocks and other securities whether outright or as security for any debt, liability or obligation of the Company or its related companies, or by means of bonds and dispositions in security or bonds or cash deposit, with or without power of sale and upon such terms and conditions as the Directors shall think fit PROVIDED ALWAYS that nothing contained in the 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 AND FURTHER PROVIDED ALWAYS that the Directors shall not except with the sanction of a general meeting., borrow any sum or sums of money if the borrowing thereof would cause or have the effect that the aggregate amount of the borrowings thereof exceeds or would exceed two and the half (2

½) times the shareholders' funds as disclosed in the latest audited consolidated balance sheet or two and the half (2 ½) times of the paid-up capital, whichever shall be the higher but nothing herein contained shall require a bona fide lender of money to the Company to ascertain if this limit has been or is about to be exceeded.

The terms "borrowing" or "borrowings" means: -

(i) moneys borrowed by the Company on bank overdraft or otherwise;

(ii) moneys howsoever advanced to the Company on any account whatsoever whether secured or unsecured but excluding deposits made by tenants (if any) or any other deposits of a similar nature and for the time being outstanding;

(iii) rental payments in respect of any lease whether in respect of land, machinery, equipment entered into primarily as a method of financing the acquisition of the asset leased or raising finance;

and for the time being outstanding but shall exclude moneys received, if any, by the Company by way of subscription of any irredeemable convertible loan stock or other irredeemable convertible instruments and "borrow" has a corresponding meaning.

The term "latest audited consolidated balance sheet" means the latest published audited consolidated balance sheet previous to the time when an examination is being made to determine whether the aggregate amount of the borrowings of the Company are within the limits imposed by this Clause or a special audited consolidated balance sheet prepared since the date of the latest published audited consolidated balance sheet and certified by two of the Directors and the auditors for the time being of the Company.

(b) The Directors shall cause a proper register to be kept in accordance with Section 47 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 with regard to the registration of mortgages and charges therein specified and otherwise.

(c) Debentures, debenture stocks or other securities may be made assignable free from any equities between the Company and the person to whom the same may be issued.

(d) 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."

Clause 131 – Director may hold office under the Company and restriction to vote

"Subject always to Sections 221 and 228 of the Act, a Director may hold any other office or place of profit under the Company (other than the office of auditors) in conjunction with his office of Director for such period and on such terms (as to remuneration and otherwise) as the Directors may determine. No Director or intending Director shall be disqualified by his office from contracting with the Company with regard to his tenure of any such office or place of profit or as vendor, purchaser or in any other respect nor shall any such contract, or any contract or arrangement entered into by or on behalf of the Company in which any Director is in any way interested, be liable to be avoided,

nor shall any Director so contracting or being so interested be liable to account to the Company for any profit realised by any such contract or arrangement by reason of such Director holding that office or of the fiduciary relation thereby established provided always that the nature of his interest must be disclosed by him at the meeting of the Directors at which the contract or arrangement is determined (if the interest then exist) or in any other case at the first meeting of the Directors after the acquisition of the interest.

A Director shall not vote in respect of any other contract or proposed contract or arrangement in which he is directly or indirectly interested nor any contract or proposed contract or arrangement with any other company in which he is interested either as an officer of that other company or as a holder of shares or other securities in that other company, nor shall he be counted, for the purposes of any resolution regarding the same, in the quorum present at the meeting. These shall not apply to:

(a) Any arrangement for giving the Director himself or any other 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 or any other Director has assumed responsibility in whole or in part under a guarantee or indemnity or by the deposit of a security."

Clause 146 – Chairman has casting vote

"A meeting of the Directors for the time being at which a quorum is present shall be competent to exercise all or any of the powers, authorities and discretions by or under the Constitution vested in or exercisable by the Directors generally. Subject to the Constitution, questions arising at any meeting of the Directors shall be decided by a majority of votes. In the case of an equality of votes, the Chairman shall have a second or casting vote except where only two (2) Directors form a quorum and where only two (2) Directors are competent to vote on the question at issue."

Clause 149 – Vote of a Director and alternate Director

"A Director who is also an alternate Director shall be entitled, in addition to his own vote, to a separate vote on behalf of the Director whom he is representing."

14.2.4 Changes in capital and rights, preferences and restrictions attached to each class of securities relating to voting, dividend, liquidation and any special rights

Clause 20 – Rights and liabilities of New Shares

"Except in so far as otherwise provided by the condition of issue, any capital raised by the creation of new shares shall be considered as part of the total number of issued share capital of the Company. All new shares shall be subject to the provisions herein contained with reference to allotments, the payment of calls and instalments, transfers, transmissions, lien, forfeiture or otherwise as the original share capital and shall also be subject to the Rules."

14. ADDITIONAL INFORMATION *(Cont'd)*

Clause 26 – Modification of Class Rights

"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 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 three-fourths of the issued shares of that class, or with the sanction of a special resolution passed at a separate general meeting of the holders of the shares of that class. To every such separate general meeting, the provisions of the Constitution relating to general meetings shall mutatis mutandis apply, but so that the necessary quorum shall be three (3) persons at least holding or representing by proxy 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 may be necessary."

Clause 28 – Alteration of Capital

(a) "The Company may from time to time by ordinary resolution:-

(i) consolidate and divide all or any of its share capital into shares of larger amount than its existing shares;

(ii) sub-divide its shares or any of them into shares of smaller amount than is fixed by the Constitution (subject nevertheless to the provisions of the Act) and so that in the subdivision the proportion between the amount paid and the amount (if any) unpaid on each reduced share shall be the same as it was in the case of the shares from which the reduced share is derived, and any resolution pursuant to which any share is sub-divided may determine that, as between the holders of shares resulting from such subdivision, one or more of such shares may have such preferred or other special rights over, or may be given any preference or advantage as regards dividends, return of capital voting or otherwise over the other or others of such shares; or

(iii) cancel any shares which at the date of the passing of the resolution have not been taken or agreed to be taken by any person and diminish the amount of the Company's share capital by the amount of the shares so cancelled.

(b) The Company may by special resolution reduce its share capital and any capital redemption reserve fund in any manner authorised by the Act and subject to any consent required by the law."

14.3 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 is fixed, failing which our Share Registrar will be required to transfer his Shares to the Ministry of Finance Inc. and such Shares may not be traded on Bursa Securities.

Dealing in our 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 will be deemed to be a shareholder of our Company and will 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.

14.4 LIMITATION ON THE RIGHT TO HOLD SECURITIES AND/OR EXERCISE VOTING RIGHTS

Subject to Section 14.3 above, there is no limitation on the right to own our Shares, including any limitation on the right of a 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.

14.5 REPATRIATION OF CAPITAL, REMITTANCE OF PROFIT AND TAXATION

(i) Malaysia

There are foreign exchange control policies in Malaysia which support the monitoring of capital flows into and out of the country in order to preserve its financial and economic stability. The foreign exchange control framework in Malaysia is governed by the Financial Servies Act 2013, the Islamic Financial Services Act 2013 and Foreign Exchange ("**FE**") Notices. These regulations regulate both residents and non-residents of Malaysia. Under the current FE Notices issued by Bank Negara Malaysia, non-residents are free to repatriate capital, profits, dividends, rental, fees and interest arising from investments in Malaysia, provided that such repatriation is made in foreign currency except in the currency of Israel. The repatriation of funds is subject to the applicable reporting requirements and any withholding tax.

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 gains tax arising from the disposal of listed shares.

(ii) Indonesia

There are foreign exchange laws and regulations in Indonesia that govern the use and movement of foreign currency to and from overseas, aimed at preserving financial stability and the economy. These laws and regulations are enforced under (i) Law No.24 of 1999 on the Flow of Foreign Exchange and the Exchange Rate System, (ii) Law No.7 of 2011 on Currency, (iii) Bank Indonesia Regulation No.6 of 2024 on the Money Market and Foreign Exchange Market, (iv) Bank Indonesia Governor Regulation No.11 of 2024 on Foreign Exchange Market Transactions and (v) other related implementing regulations that apply to both residents and non-residents of Indonesia ("**Foreign Exchange Control Laws and Regulations**"). These regulations establish procedures for foreign currency transactions involving the Rupiah through Bank Indonesia-regulated banks, rather than imposing strict capital or foreign exchange controls, thereby allowing for substantial freedom in foreign exchange use.

The use of foreign currency within Indonesia is regulated and must comply with the requirements under the Foreign Exchange Control Laws and Regulations, including (i) all financial transactions within Indonesia's borders must be conducted in IDR, (ii) international foreign exchange transactions above USD100,000 thresholds require supporting documentation (e.g., credit agreement, invoice, etc.) to be submitted to the processing bank, (iii) commercial banks in Indonesia are not allowed to directly transfer IDR overseas. In this regard, if a customer wants to send money abroad, the bank must first convert the IDR into a foreign currency before transferring it.

Further, the repatriation of capital and remittance of profits are subject to applicable withholding taxes. Dividend payments will be subject to a withholding tax according to the prevailing Double Tax Agreement between Indonesia and Malaysia.

14.6 MATERIAL CONTRACTS

Save as disclosed below, our Group has not entered into any material contracts that are not in the ordinary course of our Group's business during the Financial Years Under Review and up to the date of this Prospectus:

14.6.1 Sale and Purchase Agreement dated 12 October 2023 entered into between WATSB and Array Metal (M) Sdn Bhd for the disposal of a piece of freehold land held under Geran No. 32544, Lot 1930, Mukim Klang, Negeri Selangor Darul Ehsan

On 12 October 2023, WATSB entered into a sale and purchase agreement with Array Metal (M) Sdn Bhd for the disposal of all that piece of freehold land held under Geran No. 32544, Lot 1930, Mukim Klang, Negeri Selangor Darul Ehsan measuring about 18,363 meters to Array Metal (M) Sdn Bhd for a total cash consideration of RM40.0 million. The sale and purchase of this property was completed on 15 January 2024.

14.6.2 Share Sale Agreement dated 29 December 2023 entered into between our Company and WPE for the acquisition of 100% equity interest in WATSB

On 29 December 2023, our Company entered into a share sale agreement with WPE for the acquisition of 20,040,000 ordinary shares in WATSB (representing 100% equity interest in WATSB) from WPE for a total purchase consideration of about RM134.9 million. The acquisition was completed on 29 December 2023.

14.6.3 Share Sale Agreement dated 29 December 2023 entered into between our Company and WPE for the acquisition of 60% equity interest in WTSB

On 29 December 2023, our Company entered into a share sale agreement with WPE for the acquisition of 1,200,000 ordinary shares in WTSB (representing 60% equity interest in WTSB) from WPE for a total purchase consideration of about RM20.3 million. The acquisition was completed on 29 December 2023.

14.6.4 Sale and Purchase Agreement dated 29 December 2023 entered into between WTSB and Maple Sunpark for the acquisition of a piece of land bearing title details Geran 32546, Lot 1944, Mukim Klang, Daerah Klang, Negeri Selangor, comprising of a detached factory/ warehouse together with office building

On 29 December 2023, WTSB entered into a sale and purchase agreement with Maple Sunpark for the acquisition of a piece of land bearing title details Geran 32546, Lot 1944, Mukim Klang, Daerah Klang, Negeri Selangor, comprising of a detached factory/ warehouse together with office building from Maple Sunpark for a total cash consideration of RM30.9 million. The sale and purchase of this property was completed on 29 December 2023.

14.6.5 Sale and Purchase Agreement dated 29 December 2023 entered into between WTSB and Maple Sunpark for the acquisition of piece of land bearing title details Geran 32547, Lot 1945, Mukim Klang, Daerah Klang, Negeri Selangor, comprising of a detached factory/ warehouse together with office building.

On 29 December 2023, WTSB entered into a sale and purchase agreement with Maple Sunpark for the acquisition of a piece of land bearing title details Geran 32547, Lot 1945, Mukim Klang, Daerah Klang, Negeri Selangor, comprising of a detached factory/ warehouse together with office building from Maple Sunpark for a total cash consideration of RM34.0 million. The sale and purchase of this property was completed on 29 December 2023.

14. ADDITIONAL INFORMATION *(Cont'd)*

14.6.6 SSA

On 19 June 2025, our Company entered into a conditional share sale agreement with Tema Energy for the acquisition of 1,000,000 ordinary shares in WTSB (representing the remaining 40.0% equity interest in WTSB) from Tema Energy for a total purchase consideration of RM19,301,360 to be satisfied via the issuance and allotment of 14,404,000 Shares in our Company at an issue price of RM1.34 per Share. The completion of this share sale is conditional upon the fulfilment of all the conditions precedent in accordance with the terms of the Tema SSA.

14.6.7 Lock Up Agreements dated 27 June 2025 in relation to the SSA

Lock-up agreements dated 27 June 2025 entered into between our Company, Tema Energy and each of the individual shareholders of Tema Energy in relation to the lock-up arrangement under the SSA, details of which are set out in Section 4.8.3 of this Prospectus.

14.6.8 SSPA

On 7 July 2025, WATSB entered into a share sale and purchase agreement with Shinko Ind. Ltd. for the disposal of 1,470,000 ordinary shares in Shinko Wasco Turbine (representing the entire 49% equity interest in Shinko Wasco Turbine) to Shinko Ind. Ltd. for a total cash consideration of RM4,527,600. The Disposal was completed on 7 July 2025.

14.6.9 [Master Cornerstone Placement Agreement dated [●]]

[●]

14.6.10 [Retail Underwriting Agreement dated [●]]

[●]

14.6.11 [Lock-Up letters dated [●] in relation to our IPO and our Listing]

[●]

14.7 MATERIAL LITIGATION

Save as disclosed below, we are 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:

Kilang Sawit Lembing Sdn Bhd ("**KSLS**") had commenced a suit ("**Suit**") against WTSB at the Kuantan High Court ("**Court**") by issuing a Writ of Summons to WTSB on 1 June 2020, alleging that the bi-drum water tube system boiler ("**Boiler**") supplied by WTSB was unfit for its intended purpose due to inherent pitting in the boiler tubes ("**Alleged Breach**"). KSLS is claiming, amongst others, RM930,000.00 for the cost of replacement of the Boiler and RM1,576,308.68 for consequential costs incurred as a result of the Alleged Breach.

In response, WTSB filed a defence stating that the pitting resulted from KSLS's water treatment to the Boiler during operations. WTSB also filed a counterclaim on 10 July 2020 for:

(i) a sum of RM480,960.00 being the outstanding and unpaid sums payable by KSLS to WTSB pursuant to the agreement between KSLS and WTSB; and

14. ADDITIONAL INFORMATION *(Cont'd)*

(ii) RM275,172.52 being late payment interest at the rate of 1.5% per month on the unpaid amounts due and outstanding as at 1 July 2020.

As at the LPD, the Suit has proceeded through trial on 6 November 2023, 7 November 2023, 10 June 2024, 11 June 2024 and 12 June 2024. The Court has instructed both parties to file written submissions to court by 11 June 2025 and reply submissions by 2 July 2025. Both parties had filed their written submissions and reply submissions on 26 June 2025 and 14 July 2025, respectively and the hearing for oral submissions was carried out physically in court on 30 July 2025. The date of decision for the matter will be fixed by the Court on 29 October 2025.

Based on the evidence presented during trial, our solicitors are of the opinion that WTSB has more than a fair chance of defending the Suit for the following reasons:

(a) KSLS' expert witness confirmed that there were multiple probable causes of pitting;

(b) no cogent evidence was shown to support KSLS' contention that the pitting happened during the idle storage of the boiler;

(c) KSLS's expert witnesses admitted that they do not have knowledge of the exact period the boiler was in idle storage; and

(d) KSLS's witnesses have also failed to present documents in support of its purported losses due to the loss of use of the boiler.

Our solicitors are of the opinion that a worst-case scenario outcome would expose WTSB to a potential exposure of RM2,506,308.68 in relation to the Suit, and the Court could dismiss WTSB's counterclaim for RM480,960.00 (being the balance purchase price for the Boiler) and RM275,172.52 (late payment interest).

Our Board, having considered the opinion of our solicitors, is of the view that the Suit will not have any material adverse impact on our Group's financial position or business operations as the potential exposure of RM2,506,308.68 is less than 5% of our Group's PBT for the FYE 31 December 2024.

14.8 CONSENTS

The written consents of the Principal Adviser, [Joint] Bookrunners, Managing Underwriter, [Joint] Underwriters, Legal Advisers, Internal Control Consultant, and Company Secretaries 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 issue of this Prospectus and have not subsequently been withdrawn.

The written consent of the Auditors and Reporting Accountants for the inclusion of its name and all references thereto, reasonable assurance report on the Pro Forma Consolidated Statements of Financial Position of the Company as at 31 December 2024, and audit opinion on the consolidated financial statements of the Company for the Financial Years Under Review contained in the Accountants' Report of the Company, in the form and context in which they are included in this Prospectus has been given before the issue of this Prospectus and has not subsequently been withdrawn.

The written consent of the Independent Market Researcher for the inclusion of its name, the IMR Report and all references thereto, and the IMR Report in the form and context in which they are included in this Prospectus has been given before the issue 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 at Office Suite No. 603 Block C, Pusat Dagangan Phileo Damansara 1, No. 9, Jalan 16/11, Off Jalan Damansara, 46350 Petaling Jaya, Selangor during office hours for a period of six months from the date of this Prospectus:

(i) our Constitution;

(ii) our material contracts as referred to in Section 14.6 of this Prospectus;

(iii) the relevant cause papers in respect of the material litigation as referred to in Section 14.7 of this Prospectus;

(iv) our audited consolidated financial statements for the Financial Years Under Review;

(v) audited financial statements of each of our subsidiaries for the Financial Years Under Review;

(vi) Reporting Accountants' Letter on the Pro Forma Consolidated Statements of Financial Position, as included in Section 12.5 of this Prospectus;

(vii) Accountants' Report as included in Section 13 of this Prospectus;

(viii) IMR Report as included in Section 8 of this Prospectus; and

(ix) letters of consent referred to in Section 14.8 of this Prospectus.

14.10 RESPONSIBILITY STATEMENTS

Our Directors, our Promoter and the Selling Shareholders 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.

CIMB, being the Principal Adviser and [Joint] Bookrunner for the Institutional Offering and Managing Underwriter and [Joint] Underwriter for the Retail Offering in relation 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.

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