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PROSPECTUS

THIS PROSPECTUS IS
DATED
[XXXX] 2023



CPE TECHNOLOGY BERHAD

(Registration No.: 202101015732 (1416032-X))
(Incorporated in Malaysia under the Companies Act, 2016)

INITIAL PUBLIC OFFERING (“IPO”) IN CONJUNCTION WITH THE LISTING OF CPE TECHNOLOGY BERHAD (“CPE TECHNOLOGY” OR “COMPANY”) ON THE MAIN MARKET OF BURSA MALAYSIA SECURITIES BERHAD (“BURSA SECURITIES”) COMPRISING:-

- (1) PUBLIC ISSUE OF 167,828,700 NEW ORDINARY SHARES IN CPE TECHNOLOGY (“SHARES”) IN THE FOLLOWING MANNER:-
 - (i) 33,566,000 NEW SHARES MADE AVAILABLE FOR APPLICATION BY THE MALAYSIAN PUBLIC, OF WHICH 16,783,000 ISSUE SHARES WILL BE SET ASIDE FOR APPLICATION BY BUMIPUTERA INVESTORS INCLUDING INDIVIDUALS, COMPANIES, COOPERATIVES, SOCIETIES AND INSTITUTIONS; AND
 - (ii) 83,915,000 NEW SHARES MADE AVAILABLE BY WAY OF PRIVATE PLACEMENT TO IDENTIFIED BUMIPUTERA INVESTORS APPROVED BY THE MINISTRY OF INVESTMENT, TRADE AND INDUSTRY OF MALAYSIA (“MITI”); AND
 - (iii) 50,347,700 NEW SHARES MADE AVAILABLE BY WAY OF PRIVATE PLACEMENT TO INSTITUTIONAL AND SELECTED INVESTORS, OTHER THAN IDENTIFIED BUMIPUTERA INVESTORS APPROVED BY THE MITI; AND
- (2) OFFER FOR SALE OF UP TO 67,131,000 EXISTING SHARES BY WAY OF PRIVATE PLACEMENT TO INSTITUTIONAL AND SELECTED INVESTORS, OTHER THAN IDENTIFIED BUMIPUTERA INVESTORS APPROVED BY THE MITI,

AT AN IPO PRICE OF RM[XXXX] PER SHARE, PAYABLE IN FULL UPON APPLICATION.

Principal Adviser, Underwriter and Placement Agent



NO SECURITIES WILL BE ALLOTTED OR ISSUED BASED ON THIS PROSPECTUS AFTER 6 MONTHS FROM THE DATE OF THIS PROSPECTUS.

THE SECURITIES COMMISSION MALAYSIA (“SC”) HAS APPROVED THE ISSUE, OFFER OR INVITATION IN RESPECT OF OUR IPO AND THIS PROSPECTUS HAS BEEN REGISTERED BY THE SC. THE APPROVAL AND REGISTRATION OF THIS PROSPECTUS SHOULD NOT BE TAKEN TO INDICATE THAT THE SC RECOMMENDS OUR IPO OR ASSUMES RESPONSIBILITY FOR THE CORRECTNESS OF ANY STATEMENT MADE, OPINION EXPRESSED OR REPORT CONTAINED IN THIS PROSPECTUS. THE SC HAS NOT, IN ANY WAY, CONSIDERED THE MERITS OF THE SECURITIES BEING OFFERED FOR INVESTMENT.

THE SC IS NOT LIABLE FOR ANY NON-DISCLOSURE ON THE PART OF OUR COMPANY AND TAKES NO RESPONSIBILITY FOR THE CONTENTS OF THIS PROSPECTUS, MAKES NO REPRESENTATION AS TO ITS ACCURACY OR COMPLETENESS, AND EXPRESSLY DISCLAIMS ANY LIABILITY FOR ANY LOSS YOU MAY SUFFER ARISING FROM OR IN RELIANCE UPON THE WHOLE OR ANY PART OF THE CONTENTS OF THIS PROSPECTUS.

INVESTORS ARE ADVISED TO READ AND UNDERSTAND THE CONTENTS OF THIS PROSPECTUS. IF IN DOUBT, PLEASE CONSULT A PROFESSIONAL ADVISER.

FOR INFORMATION CONCERNING RISK FACTORS WHICH SHOULD BE CONSIDERED BY PROSPECTIVE INVESTORS, SEE “RISK FACTORS” COMMENCING ON PAGE [XXXX].

All defined terms used in this Prospectus are defined under "Presentation of Financial and Other Information" Section, "Definitions" Section and "Glossary of Technical Terms" Section.

RESPONSIBILITY STATEMENTS

Our Directors, Promoters and Offerors 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.

KAF IB, being the Principal Adviser, Underwriter and Placement Agent, 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 the IPO.

STATEMENTS OF DISCLAIMER

Approval has been granted by Bursa Securities for our Listing. Admission to the Official List of Bursa Securities is not to be taken as an indication of the merits of our IPO, our Company or our Shares.

This Prospectus, together with the Application Form, has also been lodged with the Registrar of Companies, who takes no responsibility for its contents.

OTHER STATEMENTS

Investors should note that they may seek recourse under Sections 248, 249 and 357 of the CMSA for breaches of securities laws including any statement in this Prospectus that is false, misleading, or from which there is a material omission; or for any misleading or deceptive act in relation to this Prospectus or the conduct of any other person in relation to our Company.

Shares listed on Bursa Securities are offered to the public on the premise of full and accurate disclosure of all material information concerning the offering, for which any person set out in Section 236 of the CMSA, is responsible.

Our Shares are classified as Shariah compliant by the Shariah Advisory Council of the SC. This classification remains valid from the date of issue of this Prospectus until the next Shariah compliance review undertaken by the Shariah Advisory Council of the SC. The new status is released in the updated list of Shariah-compliant securities, on the last Friday of May and November.

This Prospectus has not been and will not be made to comply with the laws of any jurisdiction other than Malaysia and has not been and will not be lodged, registered or approved pursuant to or under any applicable securities or equivalent legislation or with or by any regulatory authority or other relevant body of any jurisdiction other than Malaysia.

This Prospectus is prepared and published solely for our IPO in Malaysia under the laws of Malaysia. Our Shares being offered in our IPO are issued in Malaysia solely based on the contents of this Prospectus. Our Directors, Promoters, Offerors, Principal Adviser, Underwriter and Placement Agent take no responsibility for the distribution of this Prospectus (in preliminary or final form) outside Malaysia. Our Directors, Promoters, Offerors, Principal Adviser, Underwriter and Placement Agent have not authorised anyone to provide you with any information or make any representations which is not contained in this Prospectus.

We will not, prior to acting on any acceptance in respect of our IPO, make or be bound to make any enquiry as to whether you have a registered address in Malaysia and will not accept or be deemed to

accept any liability in relation thereto whether or not any enquiry or investigation is made in connection therewith.

It shall be your sole responsibility, if you are or may be subject to the laws of any countries or jurisdictions other than Malaysia to consult your professional advisers as to whether your application for our IPO would result in the contravention of any laws of such countries or jurisdictions. Neither we nor our Principal Adviser nor any other advisers in relation to our IPO shall accept any responsibility or liability in the event that any application made by you shall become illegal, unenforceable, voidable or void in any such country or jurisdiction.

Further, it shall also be your sole responsibility to ensure that your application for our IPO would be in compliance with the terms of our IPO and would not be in contravention of any laws of countries or jurisdictions other than Malaysia to which you may be subjected to. We will further assume that you had accepted our IPO in Malaysia and will be subject only to the laws of Malaysia in connection therewith.

However, we reserve the right, in our absolute discretion, to treat any acceptance as invalid if we believe that such acceptance may violate any law or applicable legal or regulatory requirements.

ELECTRONIC PROSPECTUS/INTERNET SHARE APPLICATION

This Prospectus can also be viewed or downloaded from Bursa Securities' website at www.bursamalaysia.com. The contents of the Electronic Prospectus and the copy of this Prospectus registered with the SC are the same.

You are advised that the internet is not a fully secured medium and that your Internet Share Application is subject to risk of problems occurring during data transmission, computer security threats such as viruses, hackers and crackers, faults with computer software and other events beyond the control of the Internet Participating Financial Institutions. These risks cannot be borne by the Internet Participating Financial Institutions.

If you are in doubt of the validity or integrity of the Electronic Prospectus, you should immediately request from us, our Principal Adviser or the Issuing House, a paper/printed copy of this Prospectus.

In the event of any discrepancies arising between the contents of the Electronic Prospectus and the contents of the paper/printed copy of this Prospectus for any reason whatsoever, the contents of the paper/printed copy of this Prospectus, which is identical to this Prospectus registered by the SC, shall prevail.

In relation to any reference in this Prospectus to Third Party Internet Sites whether by way of hyperlinks or by way of description of the Third Party Internet Sites, you acknowledge and agree that:-

- (i) We and our Principal Adviser do not endorse and are not affiliated in any way with the Third Party Internet Sites and are not responsible for the availability of, or the contents or any data, information, files or other material provided on the Third Party Internet Sites. You shall bear all risks associated with the access to or use of the Third Party Internet Sites; and
- (ii) We and our Principal Adviser are not responsible for the quality of products or services in the Third Party Internet Sites, particularly in fulfilling any of the terms of your agreements with the Third Party Internet Sites. We and our Principal Adviser are also not responsible for any loss, damage or cost that you may suffer or incur in connection with or as a result of dealing with the Third Party Internet Sites or the use of or reliance on any data, information, files or other material provided by such parties; and
- (iii) Any data, information, files or other material downloaded from the Third Party Internet Sites is done at your own discretion and risk. We and our Principal Adviser are not responsible, liable

or under obligation for any damage to your computer systems or loss of data resulting from the downloading of any such data, information, files or other material.

Where an Electronic Prospectus is hosted on the website of the Internet Participating Financial Institutions, you are advised that:-

- (i) The Internet Participating Financial Institutions are only liable in respect of the integrity of the contents of the Electronic Prospectus, to the extent of the contents of the Electronic Prospectus situated on the web server of the Internet Participating Financial Institutions which may be viewed via your web browser or other relevant software. The Internet Participating Financial Institutions shall not be responsible in any way for the integrity of the contents of the Electronic Prospectus which has been downloaded or otherwise obtained from the web server of the Internet Participating Financial Institutions, and thereafter communicated or disseminated in any manner to you or other parties; and
- (ii) While all reasonable measures have been taken to ensure the accuracy and reliability of the information provided in the Electronic Prospectus, the accuracy and reliability of the Electronic Prospectus cannot be guaranteed as the internet is not a fully secured medium; and
- (iii) The Internet Participating Financial Institutions shall not be liable (whether in tort or contract or otherwise) for any loss, damage or cost, you or any other person may suffer or incur due to, as a consequence of or in connection with any inaccuracies, changes, alterations, deletions or omissions in respect of the information provided in the Electronic Prospectus which may arise in connection with or as a result of any fault or faults with web browsers or other relevant software, any fault or faults on your or any third party's personal computer, operating system or other software, viruses or other security threats, unauthorised access to information or systems in relation to the website of the Internet Participating Financial Institutions, and/or problems occurring during data transmission, which may result in inaccurate or incomplete copies of information being downloaded or displayed on your personal computer.

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INDICATIVE TIMETABLE

The events which are intended to take place on their respective indicative dates are as stated in the table below.

No.	Event	Time	Date
1.	Issuance of this Prospectus and opening of the Application period for our IPO	10.00 a.m.	[XXXX]
2.	Closing of the Application period for our IPO	5.00 p.m.	[XXXX]
3.	Balloting of the Applications for our Issue Shares for the Malaysian Public	N/A	[XXXX]
4.	(i) Allotment of Issue Shares to the successful applicants, identified Bumiputera investors approved by the MITI and other institutional and selected investors; and (ii) Transfer of the Offer Shares by the Offerors to the institutional and selected investors, other than the identified Bumiputera investors approved by the MITI	N/A	[XXXX]
5.	Listing on the Main Market	9.00 a.m.	[XXXX]

Notes:-

- (1) *If there is any change to the timetable, we will advertise the notice of the changes in a widely circulated English and Bahasa Malaysia daily newspapers in Malaysia and will make the relevant announcements on Bursa Securities' website on the said changes.*
- (2) *All times and dates indicated in the timetable are in reference to standard Malaysian time (UTC+8) and date.*

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PRESENTATION OF FINANCIAL AND OTHER INFORMATION

All references to "CPE Technology" or "our Company" in this Prospectus are to CPE Technology Berhad. All references to "CPE Technology Group" or "our Group" are to our Company and our Subsidiary Companies, taken as a whole group. References to "we", "us", "our" and "ourselves" are to our Company or our Group or any member of our Group, as the context requires. Unless the context otherwise requires, references to "Management" are to our Directors and our Key Senior Management as disclosed in this Prospectus and statements as to our beliefs, expectations, estimates and opinions are those of our Management. All references to "you" are to our prospective investors.

Certain abbreviations, acronyms and technical terms used are defined in the "Definitions" and "Glossary of Technical Terms" sections of this Prospectus. Words denoting the singular shall, where applicable, include the plural and vice versa. Words denoting the masculine gender shall, where applicable, include the feminine and neuter genders and vice versa. References to persons shall include companies and corporations.

In this Prospectus, references to "Government" are to the Government of Malaysia, and references to "RM" and "sen" are to the lawful currency of Malaysia. The word "approximately" used in this Prospectus is to indicate that a number is not an exact one, but that number is usually rounded off to the nearest hundredth or 2 decimal places.

Any discrepancies in the tables between the amounts listed and the total amount in this Prospectus are due to rounding adjustments.

If there are any discrepancies or inconsistencies between the English and Bahasa Malaysia versions of this Prospectus, the English version shall prevail. Unless otherwise stated, any reference to dates and times in this Prospectus are references to dates and times in Malaysia.

Any reference to any provisions of the statutes, rules, regulations, enactments or rules of stock exchange in this Prospectus shall (where the context admits), be construed as a reference to provisions of such statutes, rules, regulations, enactments or rules of stock exchange (as the case may be) as modified by any written law or (if applicable) amendment or re-enactment to statutes, rules, regulations, enactments, or rules of stock exchange for the time being in force.

This Prospectus includes statistical data provided by our Management and various third parties and cites third party projections regarding growth and performance of the market and industry in which our Group operates or are exposed to. This data is taken or derived from information published by industry sources and from our internal data. In each such case, the source is stated in this Prospectus. Where no source is stated, it can be assumed that the information originates from our Management.

In particular, certain information in this Prospectus is extracted or derived from the IMR Report prepared by Protégé (as defined in this Prospectus), an independent market research company. We have appointed Protégé to provide the IMR Report. In compiling their data for the IMR Report, Protégé had relied on its research methodology, industry sources, sources from government bodies, published materials and their own private databases.

Further, third-party projections, including the projections from the IMR Report, cited in this Prospectus are subject to significant uncertainties that could cause actual data to differ materially from the projected figures. We cannot give any assurance that the projected figures will be achieved and you should not place undue reliance on the statistical data and third-party projections cited in this Prospectus.

The information on our website, or any website directly and indirectly linked to our website does not form part of this Prospectus and should not be relied upon.

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FORWARD LOOKING STATEMENTS

This Prospectus includes forward-looking statements. All statements other than statements of historical facts included in this Prospectus, including, without limitation, those regarding our financial position, business strategies, prospects, plans and objectives of our Management for future operations, are forward-looking statements. Such forward-looking statements involve known and unknown risks, uncertainties and other important factors that could cause our actual results, performance or achievements, or industry results to be materially different from future results, performance or achievements, or industry results expressed or implied by such forward-looking statements. Such forward-looking statements reflect our current view with respect to future events and we do not guarantee future performance including, without limitation, the achievability of any of such forward-looking statements.

Forward-looking statements can be identified by the use of forward-looking terminologies including, without limitation, the words “may”, “will”, “would”, “could”, “believe”, “expect”, “anticipate”, “intend”, “estimate”, “aim”, “plan”, “forecast”, “project” or similar expressions, and include all statements that are not historical facts. Such forward-looking statements include, without limitation, statements relating to:-

- (i) Demand for our products and the general industry environment; and
- (ii) Our strategies including, without limitation, business strategies and competitive position; and
- (iii) Our future earnings, cash flows, working capital financing, liquidity and financial position; and
- (iv) Potential growth opportunities; and
- (v) Regulatory environment and the effects of future regulation; and
- (vi) Our ability to pay dividends to our shareholders.

The actual results which we will have may differ materially from information contained in such forward-looking statements as a result of a number of factors beyond our control, including, without limitation:-

- (i) The relationship with our customers and the eventual orders which we will receive from them; and
- (ii) The shortage of unskilled and semi-skilled employees; and
- (iii) Problems encountered in implementing our expansion plan; and
- (iv) Delays or interruptions in our operations such as, without limitation, electricity outage and water cut; and
- (v) The relationship with our suppliers and sub-contractors; and
- (vi) The competitive environment of the industry in which we operate in; and
- (vii) The general economic, business, social, political and investment environment in countries we operate in or we may operate in, in the future; and
- (viii) The finance costs, interest rates, tax rates and foreign exchange rates affecting our Group and the whole supply chain such as, without limitation, our customers, suppliers and sub-contractors; and
- (ix) Future regulatory or government policy changes affecting us or the markets in which we operate in or may operate in, in the future; and
- (x) Our reliance on certificates, licenses, permits and approvals; and

FORWARD LOOKING STATEMENTS (CONT'D)

- (xi) The continuation of the existing financing facilities and the availability of any new financing facilities; and
- (xii) Significant capital expenditure requirements as a result of including, without limitation, drastic shift in technological advancements in the industry we operate in; and
- (xiii) Fixed or contingent obligations and commitments; and
- (xiv) Changes in accounting standards; and
- (xv) Changes in rules, regulations and practices in matters concerning taxation and duties.

Additional factors that could cause our actual results, performance or achievements to differ materially include, but are not limited to, those discussed in Section 8 - Risk Factors and Section 11.3 - Management's Discussion and Analysis of Financial Condition and Results of Operations, of this Prospectus. These forward-looking statements are based on information available to us as at the LPD and are made available only as at the LPD.

In light of these uncertainties, the inclusion of such forward-looking statements should not be regarded as a representation or warranty by us or our advisers that such plans and objectives will be achieved.

Should we become aware of any subsequent material change or development affecting matters disclosed in this Prospectus arising from the date of registration of this Prospectus but before the date of allotment of the Issue Shares/transfer of the Offer Shares, we shall further issue a supplemental or replacement prospectus, as the case may be, in accordance with the provisions of Section 238(1) of the CMSA and Paragraph 1.02, Chapter 1 of Part II (Division 6 on Supplementary and Replacement Prospectus) of the Prospectus Guidelines.

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DEFINITIONS

Unless the context otherwise requires, the following abbreviations shall apply throughout this Prospectus:-

GENERAL

- Acquisition of Champion C : Acquisition by CPE Technology from Platinum Success of the entire equity interest of Champion C, comprising 2,100,000 ordinary shares of Champion C, for a purchase consideration of RM5,601,000. The transfer of 2,100,000 ordinary shares of Champion C from Platinum Success to CPE Technology was completed on 16 June 2021. The purchase consideration for the acquisition of Champion C was fully satisfied via the issuance of 24,352,172 new Shares to our Promoters at an issue price of RM0.23 each pursuant to the Capitalisation of the Amount Owing by CPE Technology to the Promoters, which was completed on 13 January 2022.
- Acquisition of Champion Oil : Acquisition by CPE Technology from Platinum Success of the entire equity interest of Champion Oil, comprising 270,000 ordinary shares of Champion Oil, for a purchase consideration of RM175,000. The transfer of 270,000 ordinary shares of Champion Oil from Platinum Success to CPE Technology was completed on 16 June 2021. The purchase consideration for the acquisition of Champion Oil was fully satisfied via the issuance of 760,867 new Shares to our Promoters at an issue price of RM0.23 each pursuant to the Capitalisation of the Amount Owing by CPE Technology to the Promoters, which was completed on 13 January 2022.
- Acquisition of Champion PE : Acquisition by CPE Technology from Platinum Success of the entire equity interest of Champion PE, comprising 200,000 ordinary shares of Champion PE, for a purchase consideration of RM45,759,000. The transfer of 200,000 ordinary shares of Champion PE from Platinum Success to CPE Technology was completed on 31 March 2022. The purchase consideration for the acquisition of Champion PE was fully satisfied via the issuance of 305,060,000 new Shares to our Promoters at an issue price of RM0.15 each, which was completed on 31 March 2022.
- Acquisition of Champion PT : Acquisition by CPE Technology from Platinum Success of the entire equity interest of Champion PT, comprising 2,200,000 ordinary shares of Champion PT, for a purchase consideration of RM39,862,000. The transfer of 2,200,000 ordinary shares of Champion PT from Platinum Success to CPE Technology was completed on 31 May 2021. The purchase consideration for the acquisition of Champion PT was fully satisfied via the issuance of 173,313,042 new Shares to the Promoters at an issue price of RM0.23 each pursuant to the Capitalisation of the Amount Owing by CPE Technology to the Promoters, which was completed on 13 January 2022.
- Acquisitions of MY Subsidiary Companies : Collectively, the following:-
(i) Acquisition of Champion PT; and
(ii) Acquisition of Champion C; and
(iii) Acquisition of Champion Oil.
- ADA : Authorised Depository Agent.
- AGM : Annual General Meeting.

DEFINITIONS (CONT'D)

Application	: Application for our IPO Shares by way of Application Form, Electronic Share Application and/or Internet Share Application.
Application Form(s)	: Printed application form(s) for the application of the Issue Shares.
AQL	: Acceptable Quality Limit.
ATM	: Automated teller machine.
Authorised Financial Institution(s)	: Authorised financial institution(s) participating in the Internet Share Application in respect of the payment for our IPO Shares.
AVANT or SG Solicitors	: Avant Law LLC, the due diligence solicitors (to our Company as to the laws of Singapore).
Baker Tilly	: Baker Tilly Monteiro Heng Tax Services Sdn. Bhd., our tax advisor in relation to the tax due diligence reviews for the FYE 30 June 2019 to FYE 30 June 2021 and the period from 1 July 2021 to 31 May 2022 (which essentially means the period commencing the FYE 30 June 2019 and up to and including 31 May 2022).
BOMBA	: Fire and Rescue Department of Malaysia ('Jabatan Bomba dan Penyelamat Malaysia' in Bahasa Malaysia), a department under the purview of Ministry of Housing and Local Government of Malaysia.
BLR	: Base lending rate.
BNM	: Bank Negara Malaysia.
Board	: Board of Directors of our Company.
Bursa Securities or Exchange	: Bursa Malaysia Securities Berhad.
Business Premise and Advertisement License	: Business premise and advertisement licence ('Lesen Premis Perniagaan dan Iklan' in Bahasa Malaysia). The type of licence required to be obtained by the entities who conduct businesses in Malaysia from the relevant state authorities.
Bursa Depository	: Bursa Malaysia Depository Sdn. Bhd.
BVI	: British Virgin Islands.
CAGR	: Compound annual growth rate.
Capitalisation of the Amount Owing by CPE Technology to the Promoters	: Issuance of new 198,426,081 Shares to our Promoters to fully settle the amount owing by CPE Technology to Platinum Success pursuant to the Acquisitions of MY Subsidiary Companies, which was completed on 13 January 2022.
CCC	: Certificate of Completion and Compliance issued under the SDBA 1974.
CCM or Registrar of Companies	: Companies Commission of Malaysia.

DEFINITIONS (CONT'D)

CDS	: Central Depository System.
CDS Account	: An account established for a Depositor by Bursa Depository for the recording of deposits or withdrawals of securities and for dealings in such securities by the Depositor.
CePSWaM Course	: Course for Certified Environmental Professional in Scheduled Waste Management, a course of which attendance is mandatory to be qualified as competent person for the management of scheduled wastes as required by the DOE.
Champion P	: Champion Precision Sdn. Bhd.
Champion PEW	: Champion Precision Engineering Works, an entity registered in Singapore, initially as a partnership registered in the names of Mr. Foo and Ms. Leong on 20 September 1985 and terminated as a sole proprietorship of Ms. Leong on 30 April 1996.
China	: People's Republic of China.
Circuit Breaker Period	: The period circuit breaker measures were implemented by the Singapore government from 7 April 2020 to 1 June 2020 to stem the spread of Covid-19 in Singapore.
Constitution or M&A	: Constitution or the Memorandum and Articles of Association, as the case may be.
COVID-19	: Coronavirus disease 2019, an infectious disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) which first broke out in 2019 and has been declared as pandemic affecting many countries globally by the WHO in March 2020.
CPE Technology or Company	: CPE Technology Berhad.
CPE Technology Group or Group	: CPE Technology and our Subsidiary Companies, collectively.
CPF	: Central Provident Fund.
CPSM Holding	: CPSM Holding Limited, an entity incorporated in the Cayman Islands.
DDWG	: Due diligence working group for our IPO and our Listing.
Depositor	: A person having a securities account with Bursa Depository.
Director(s)	: Director(s) of our Company.
DLT	: David Lai & Tan, the joint due diligence solicitors (to the Company as to the laws of Malaysia).
DOE	: Department of Environment ('Jabatan Alam Sekitar' in Bahasa Malaysia), a department under the purview of the Ministry of Natural Resources, Environment and Climate Change of Malaysia.

DEFINITIONS (CONT'D)

DOSH	:	Department of Occupational Safety and Health ('Jabatan Keselamatan dan Kesihatan Pekerjaan', a department under the purview of Ministry of Human Resources of Malaysia.
EBITDA/LBITDA	:	Earnings before interest, taxation, depreciation and amortisation or loss before interest, taxation, depreciation and amortisation.
Electronic Prospectus	:	A copy of this Prospectus that is issued, circulated or disseminated via the internet, and/or an electronic storage medium including, but not limited to, CD-ROMs (compact disc read-only memory).
Electronic Share Application	:	An application for the Issue Shares through a Participating Financial Institution's ATM.
EPF	:	Employees Provident Fund.
EPS/LPS	:	Earnings per share/loss per share.
Equity Guidelines	:	Equity Guidelines issued by the SC.
ESG	:	Environmental, social and governance.
ESI	:	Engineering supporting industry.
Executive Director(s)	:	Collectively, the following:- (i) Mr. Lee; and (ii) Mr. Mu.
Existing Plant(s)	:	Collectively, Plant 1, Plant 2, Plant 3 and Plant 4.
FYE(s)	:	Financial year(s) ending or ended, as the case may be.
Government	:	Government of Malaysia.
GP/GL	:	Gross profit/gross loss.
HKEX	:	The Stock Exchange of Hong Kong Limited.
HKEX IPO	:	The proposed listing of our Group on the HKEX, which was deemed aborted on 31 March 2019.
IFRS	:	International Financial Reporting Standards.
IMR Report	:	Independent market research report dated 24 March 2023 prepared by Protégé as set out in Section 7 of this Prospectus.
Independent DOE Consultant	:	Environmental Competency Consultancy Sdn. Bhd.
Independent DOSH Consultant	:	Active ESH Sdn. Bhd.
Infinite Power	:	Infinite Power International Limited, an entity incorporated in the BVI.

DEFINITIONS (CONT'D)

Institutional Offering	: Offering of up to 201,393,700 IPO Shares at the IPO Price, subject to clawback and reallocation provisions, to be allocated in the following manner:- <ul style="list-style-type: none">(i) 83,915,000 IPO Shares to identified Bumiputera investors approved by the MITI; and(ii) Up to 117,478,700 IPO Shares to other institutional and selected investors, other than identified Bumiputera investors approved by the MITI.
Internet Participating Financial Institution(s)	: Participating financial institution(s) for the Internet Share Application, as listed in Section 14.6 of this Prospectus.
Internet Share Application	: Application for the Issue Shares through an online share application service provided by the Internet Participating Financial Institution(s).
IPO	: The initial public offering of the IPO Shares in conjunction with the listing of and quotation for the entire enlarged issued share capital of our Company on the Main Market comprising the Public Issue and the Offer for Sale.
IPO Price	: The price of RM[XXXX] for each IPO Share.
IPO Share(s)	: Collectively, the Issue Share(s) and Offer Share(s).
IRB	: Inland Revenue Board of Malaysia.
ISO	: International Organization for Standardization, an independent, non-governmental international organisation.
Issue Share(s)	: 167,828,700 new Share(s) to be issued by our Company pursuant to our Public Issue.
Issuing House	: Tricor Investor & Issuing House Services Sdn. Bhd.
IT	: Information technology.
KAF IB or Principal Adviser	: KAF Investment Bank Berhad.
Key Senior Management	: Collectively, the following:- <ul style="list-style-type: none">(i) Hun Jiang Yann; and(ii) Akira Nakashima; and(iii) Khern Yeng Kar; and(iv) Tan Lay Choon; and(v) Ngein Liong Fatt.
LED	: Light-emitting diode.

DEFINITIONS (CONT'D)

Licenced Manufacturing Warehouse Licence	: Licenced manufacturing warehouse licence ('Lesen Gudang Pengilangan Berlesen' in Bahasa Malaysia), which is a warehouse license under the provision of section 65/65A of the CA 1967. The purpose of the said warehouse licence is to give customs duty exemption to all raw materials and components used directly in the manufacturing process of approved produce from the initial stage of manufacturing until the finished product is finally packed ready for export.
Listing	: The admission of CPE Technology to the Official List and the listing of and quotation for the entire enlarged issued share capital of our Company comprising 671,314,791 Shares on the Main Market.
LPD	: [28 February] 2023, being the latest practicable date prior to the issuance of this Prospectus.
MAICSA	: Malaysian Institute of Chartered Secretaries and Administrators.
Main Market	: Main Market of Bursa Securities.
Malaysian Public	: Malaysian citizens and companies, societies, co-operatives and institutions incorporated and organised under the laws of Malaysia.
Market Day(s)	: Any day(s) on which Bursa Securities is open for trading of securities.
MBJB	: Johor Bahru City Council ('Majlis Bandaraya Johor Bahru' in Bahasa Malaysia).
MCCG	: Malaysian Code on Corporate Governance 2021 issued by the SC.
MCO	: The nationwide Movement Control Order imposed by the Government under the Prevention and Control of Infectious Diseases Act 1988 and the Police Act 1967 as a measure to contain the outbreak of COVID-19.
MFRS	: Malaysian Financial Reporting Standards.
MIDA	: Malaysian Investment Development Authority, an agency under the MITI.
MITI	: Ministry of Investment, Trade and Industry of Malaysia.
MITI Licence	: The requisite licence whose approving authority is MIDA for any person(s) to engage in any manufacturing activity as vested in the ICA 1975.
MITI Tranche	: IPO Shares allocated to the identified Bumiputera investors approved by the MITI.
MNC(s)	: Multinational company(ies).
MOH	: Ministry of Health of Malaysia.
MOM SG	: Ministry of Manpower of Singapore.
Moratorium Period	: A period of 6 months from the date of our Listing.
Mr. Foo	: Foo Ming, our Promoter, Non-Independent Non-Executive Director, and substantial shareholder.

DEFINITIONS (CONT'D)

Mr. Lee	:	Lee Chen Yeong, our Promoter, Executive Director and Group Chief Executive Officer, and substantial shareholder.
Mr. Mu	:	Mu Woon Chai, our Promoter, Executive Director, and substantial shareholder.
Ms. Leong	:	Leong Lee Phin, the spouse of Mr. Foo.
MSA Consulting	:	MSA Consulting Sdn. Bhd., our tax advisor in relation to our IPO from the FYE 30 June 2019 to FYE 30 June 2022 and up to and including the date of our Listing.
MY Solicitors	:	DLT and R&L, collectively.
MyIPO	:	Intellectual Property Corporation of Malaysia ('Perbadanan Harta Intelek Malaysia' in Bahasa Malaysia), a corporation under the Ministry of Domestic Trade and Consumer Affairs of Malaysia.
N/A	:	Not applicable.
NA/(NL)	:	Net assets/net liabilities.
NASDAQ	:	National Association of Securities Dealers Automated Quotations, an American stock market that handles electronic securities trading around the world.
NBV	:	Net book value.
New Industrial Lands	:	Collectively, the following:- (i) New Industrial Land 1; and (ii) New Industrial Land 2. The New Industrial Land 1 and New Industrial Land 2 are adjacent to each other.
New Industrial Land 1	:	An industrial lot in Taman Perindustrian Gemilang, 81800 Ulu Tiram, Johor held under title H.S. (D) 596225, Negeri Johor, Daerah Johor Bahru, Mukim Plentong, PTD 233942 proposed to be acquired by our Group from Prinsip Bumijaya using the proceeds from our IPO. The land area for the New Industrial Land 1 is approximately 107,288.20 sq ft.
New Industrial Land 2	:	An industrial lot in Taman Perindustrian Gemilang, 81800 Ulu Tiram, Johor held under title H.S. (D) 596226, Negeri Johor, Daerah Johor Bahru, Mukim Plentong, PTD 233943 proposed to be acquired by our Group from Prinsip Bumijaya using the proceeds from our IPO. The land area for the New Industrial Land 2 is approximately 105,764.03 sq ft.
New Plant(s)	:	Collectively, the 2 proposed new plant(s) to be constructed by our Group on the New Industrial Lands. These 2 new plants will each comprise a double-storey office building as well as a double-storey factory building, with a total built-up area of approximately 118,474 sq ft each.
NRP	:	National Recovery Plan, a plan announced by the Government on 15 June 2021, which is a 4-phase strategy for Malaysia to emerge from the COVID-19.

DEFINITIONS (CONT'D)

- Offer for Sale : The offer for sale of up to 67,131,000 Offer Shares at the IPO Price by the Offerors to the institutional and selected investors, other than identified Bumiputera investors approved by the MITI.
- Offer Share(s) : The existing Share(s) to be offered for sale by the Offerors pursuant to the Offer for Sale.
- Official List : A list specifying all securities which have been admitted for listing on, and not removed from, the Main Market.
- Participating Financial Institution(s) : Participating financial institution(s) for the Electronic Share Applications, as listed in Section 14.5 of this Prospectus.
- PAT/LAT : Profit after taxation/ loss after taxation.
- PBB : Public Bank Berhad.
- PBT/LBT : Profit before taxation/loss before taxation.
- Period Under Review : FYE 30 June 2019, FYE 30 June 2020, FYE 30 June 2021 and FYE 30 June 2022, collectively.
- Person(s) Connected : In relation to any person (referred to as "said Person") means such person who falls under any one of the following categories:-
- (i) A family member of the said Person; or
 - (ii) A trustee of a trust (other than a trustee for a share scheme for employees or pension scheme) under which the said Person, or a family member of the said Person, is the sole beneficiary; or
 - (iii) A partner of the said Person; or
 - (iv) A person, or where the person is a body corporate, the body corporate or its directors, who is/are accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of the said Person; or
 - (v) A person, or whether the person is a body corporate, the body corporate or its directors, in accordance with whose directions, instructions or wishes the said Person is accustomed or is under an obligation, whether formal or informal, to act; or
 - (vi) A body corporate in which the said Person, or persons connected with the said Person are entitled to exercise, or control the exercise of, not less than 20.00% of the votes attached to the voting shares in the body corporate; or
 - (vii) A body corporate which is a related corporation of the said Person.
- Plant 1 : Manufacturing plant owned by Champion PT located at No. 18, Jalan Istimewa 4, Taman Perindustrian Cemerlang, 81800 Ulu Tiram, Johor, Malaysia, held under title H.S. (D) 346939, Negeri Johor, Daerah Johor Bahru, Mukim Plentong, PTD 166522.
- Plant 2 : Manufacturing plant owned by Champion PT located at No. 4, Jalan Indah Gemilang 5, Taman Perindustrian Gemilang, 81800 Ulu Tiram, Johor,

DEFINITIONS (CONT'D)

	Malaysia, held under title H.S. (D) 541153, Negeri Johor, Daerah Johor Bahru, Mukim Plentong, PTD 221505.
Plant 3	: Manufacturing plant owned by Champion C located at No. 6, Jalan Indah Gemilang 5, Taman Perindustrian Gemilang, 81800 Ulu Tiram, Johor, Malaysia, held under title H.S. (D) 541154, Negeri Johor, Daerah Johor Bahru, Mukim Plentong, PTD 221506.
Plant 4	: Manufacturing plant owned by Champion PT located at No. 5, Jalan Indah Gemilang 5, Taman Perindustrian Gemilang, 81800 Ulu Tiram, Johor, Malaysia, held under title H.S. (D) 506800, Negeri Johor, Daerah Johor Bahru, Mukim Plentong, PTD 212911.
Plant 5	: Manufacturing plant of the Group rented by Champion PT located at No. 2, Jalan Indah Gemilang 3, Taman Perindustrian Gemilang, 81800 Ulu Tiram, Johor, Malaysia, held under title H.S.(D) 363184, Negeri Johor, Daerah Johor Bahru, Mukim Plentong, PTD 176453.
Plant(s)	: Collectively, Existing Plants, Plant 5 and the New Plants.
Platinum Success	: Platinum Success Holdings Limited, a company incorporated in the BVI with limited liability on 11 April 2018.
Pre-IPO Restructuring Exercise	: Pre-IPO restructuring exercise involving the following:- <ul style="list-style-type: none"> (i) Acquisitions of MY Subsidiary Companies; and (ii) Capitalisation of the Amount Owing by CPE Technology to the Promoters; and (iii) Acquisition of Champion PE.
Prinsip Bumijaya	: Prinsip Bumijaya Sdn. Bhd., the vendor for the New Industrial Lands.
Promoters(s) or Offeror(s)	: Collectively, the following:- <ul style="list-style-type: none"> (i) Mr. Lee; and (ii) Mr. Foo; and (iii) Mr. Mu.
Prospectus	: This Prospectus dated [XXXX] 2023 in relation to our IPO.
Prospectus Guidelines	: Prospectus Guidelines issued by the SC.
Protégé or Independent Market Researcher	: Protégé Associates Sdn. Bhd., an independent market research company.
Public Issue	: Public issue of 167,828,700 Issue Shares at the IPO Price comprising:- <ul style="list-style-type: none"> (i) 33,566,000 new Shares made available for application by the Malaysian Public, of which 16,783,000 Issue Shares will be set aside for application by Bumiputera investors including individuals, companies, cooperatives, societies and institutions; and

DEFINITIONS (CONT'D)

	(ii)	83,915,000 Issue Shares made available by way of private placement to identified Bumiputera investors approved by the MITI; and
	(iii)	50,347,700 Issue Shares made available by way of private placement to institutional and selected investors, other than identified Bumiputera investors approved by the MITI.
PV	:	Photovoltaic.
PwC or Reporting Accountants	:	PricewaterhouseCoopers PLT.
QMS	:	Quality management system.
R&L	:	Rohamat & Ling, the joint due diligence solicitors (to the Company as to the laws of Malaysia).
Retail Offering	:	Offering of 33,566,000 Issue Shares at the IPO Price, subject to the clawback and reallocation provisions, to the Malaysian Public.
RMCD	:	Royal Malaysian Customs Department, ('Jabatan Kastam Diraja Malaysia' in Bahasa Malaysia), a department under the purview of Ministry of Finance of Malaysia.
SAC	:	Shariah Advisory Council of the SC.
SC	:	Securities Commission Malaysia.
SG Bankruptcy Order	:	A bankruptcy order issued by the Supreme Court of Singapore.
Share(s)	:	Ordinary share(s) in CPE Technology.
SICDA	:	Securities Industry (Central Depositories) Act 1991.
SocialGreen Governance	:	SocialGreen Governance Sdn. Bhd. (formerly known as T&S Governance Sdn. Bhd.)
SOCISO	:	Social Security Organisation, ('PERKESO' or 'Pertubuhan Keselamatan Sosial' in Bahasa Malaysia).
SOP(s)	:	Standard operating procedure(s).
sq ft	:	Square feet.
Third Party Internet Site(s)	:	Internet site(s) of other third parties.
Tricor	:	Tricor Corporate Services Sdn. Bhd.
UEN	:	Unique Entity Number, being a standard identification number, which is a 9 or 10 digit number, that is issued by a UEN issuing agency such as the Accounting and Corporate Regulatory Authority and the Registry of Societies in Singapore to all entities that operate within the country (except for individuals or entities with no or only one-off interactions with just one

DEFINITIONS (CONT'D)

	government agency or sub-entities such as branches and divisions of an entity) for convenient interaction with government agencies.
Underwriter(s)	: The underwriter(s) to be appointed by our Company for our IPO.
UTAC	: UTAC Holdings Ltd, an entity incorporated in Singapore.
UTC	: Coordinated Universal Time or Universal Time Coordinated, which was formerly known as Greenwich Mean Time. UTC is a coordinated time scale, maintained by the Bureau International des Poids et Mesures.
USA	: United States of America.
YA(s)	: Year(s) of assessment.
WHO	: World Health Organization.

CURRENCIES

EUR	: Euro.
GBP	: British Pound Sterling.
JPY	: Japanese Yen.
RM and sen	: Ringgit Malaysia and sen, respectively.
SGD	: Singapore Dollar.
USD	: United States Dollar.

COMPANIES WITHIN OUR GROUP

Champion PT	: Champion Precision Technology Sdn. Bhd.
Champion C	: Champion Component Sdn. Bhd.
Champion Oil	: Champion Oil Tool Sdn. Bhd.
Champion PE	: Champion Precision Engineering Pte. Ltd., an entity incorporated in Singapore.
MY Subsidiary Companies	: Collectively, the following:- (i) Champion PT; and (ii) Champion C; and (iii) Champion Oil.
Subsidiary Companies	: Collectively, the following:- (i) MY Subsidiary Companies; and (ii) Champion PE.

OUR CUSTOMERS, SUPPLIERS AND SUB-CONTRACTORS

DEFINITIONS (CONT'D)

Customers

Aerospace Customer 1 : This company is incorporated and based in USA and listed on the New York Stock Exchange. Together with its subsidiary companies, this customer is one of the world's largest designers, manufacturers and marketers of electrical, electronic and fibre optic connectors and interconnect systems, antennas, sensors and sensor-based products and coaxial and high-speed specialty cable.

Aerospace Customer 1 is not one of our top 5 major customers during the Period Under Review.

Customer Group 1 : Collectively, Healthcare Customer 1, Healthcare Customer 2 and Instrumentation Customer 3.

As Healthcare Customer 1 and Healthcare Customer 2 are both among our top 5 major customers for the FYE 30 June 2019 and Instrumentation Customer 3 is also part of the same group of companies, Instrumentation Customer 3 has been grouped together with Healthcare Customer 1 and Healthcare Customer 2 as one of our top 5 major customers for the FYE 30 June 2019.

Fluid-O-Tech : Fluid-O-Tech S.r.l, an entity incorporated in Italy.

Fujikin Group : Collectively, the following:-
(i) Fujikin Singapore; and
(ii) Fujikin Vietnam.

Fujikin Singapore : Fujikin Singapore Pte. Ltd., an entity incorporated in Singapore. The company is part of a group which supplies fluid and gas flow valves, fittings and precision flow control system to customers from industries which include, but not limited to, semiconductor, oil and gas, chemical, petrochemical, and food and beverage.

Fujikin Vietnam : Fujikin Vietnam Co. Ltd., an entity incorporated in Vietnam. The company is part of a group which supplies fluid and gas flow valves, fittings and precision flow control system to customers from industries which include, but not limited to, semiconductor, oil and gas, chemical, petrochemical, and food and beverage.

Healthcare Customer 1 : This company is incorporated and based in the USA. It delivers complete life science instrumentation development innovation for analytical, diagnostic and biotechnology applications. It is a subsidiary company of an American based corporation listed on the New York Stock Exchange. The group operates in an applied solutions business that sells an extensive array of pumps, valves, flow meters and other fluidics systems and components and engineered products to customers in a variety of markets around the world.

Healthcare Customer 1 is one of our top 5 major customers for the FYE 30 June 2019, FYE 30 June 2020, FYE 30 June 2021 and FYE 30 June 2022. Consent was sought for the disclosure of the identity of Healthcare Customer 1 but was not obtained. As such, the identity of Healthcare Customer 1 is not disclosed in this Prospectus.

DEFINITIONS (CONT'D)

Healthcare Customer 2 : This company is incorporated and based in the USA. It is the market leader of small, magnetically-driven gear pumps. It is a subsidiary company of an American based corporation listed on the New York Stock Exchange. The group operates in an applied solutions business that sells an extensive array of pumps, valves, flow meters and other fluidics systems and components and engineered products to customers in a variety of markets around the world.

Healthcare Customer 2 is one of our top 5 major customers for the FYE 30 June 2019, FYE 30 June 2020, FYE 30 June 2021 and FYE 30 June 2022. Consent was sought for the disclosure of the identity of Healthcare Customer 2 but was not obtained. As such, the identity of Healthcare Customer 2 is not disclosed in this Prospectus.

Healthcare Customer Group 1 : Collectively, the following:-
(i) Healthcare Customer 1; and
(ii) Healthcare Customer 2.

Instrumentation Customer 1 : This company is incorporated and based in the USA and listed on the NASDAQ Exchange. Together with its subsidiary companies, the company is a global technology company that designs, develops, manufactures, markets and supports software driven, 3-dimensional measurement, imaging, and realisation solutions for the 3-dimensional metrology, architecture, engineering and construction and public safety analytics markets.

Instrumentation Customer 1 is not one of our top 5 major customers during the Period Under Review.

Instrumentation Customer 2 : This company is incorporated and based in Germany. It is involved in manufacturing of measuring and controlling devices for the oil and gas industry.

Instrumentation Customer 2 is not one of our top 5 major customers during the Period Under Review.

Instrumentation Customer 3 : This company is incorporated and based in the USA. It provides products and solutions for optical assemblies, lasers and shutters. It is a subsidiary company of an American based corporation listed on the New York Stock Exchange. The group operates in an applied solutions business that sells an extensive array of pumps, valves, flow meters and other fluidics systems and components and engineered products to customers in a variety of markets around the world.

Instrumentation Customer 3 has been grouped together with Healthcare Customer 1 and Healthcare Customer 2 as one of our top 5 major customers for the FYE 30 June 2019. Consent was sought for the disclosure of the identity of Instrumentation Customer 3 but was not obtained. As such, the identity of Instrumentation Customer 3 is not disclosed in this Prospectus.

O&G Customer 1 : This company is incorporated and based in Singapore. It is principally involved in manufacturing and repair of oilfield and gasfield machinery and equipment as well as providing engineering design and consultancy services. It is a subsidiary company of an American based corporation listed

DEFINITIONS (CONT'D)

on the New York Stock Exchange. The group is one of the world's largest providers of products and services for the needs of the energy industry.

O&G Customer 1 is not one of our top 5 major customers during the Period Under Review.

Opto-Mechanical Customer 1 : This company is incorporated and based in Singapore. It is principally involved in manufacturing of optical instruments and photographic equipment as well as manufacturing and designing thermopile, sensors and flashtube. It is part of the group with corporate headquarters in USA. The group delivers high-performance, market driven photonic innovations to meet the lighting, optronic, detection and optical technology needs of its customers worldwide.

Opto-Mechanical Customer 1 has been grouped together with Opto-Mechanical Customer 2 as one of our top 5 major customers for the FYE 30 June 2019. Consent was sought for the disclosure of the identity of Opto-Mechanical Customer 1 but was not obtained. As such, the identity of Opto-Mechanical Customer 1 is not disclosed in this Prospectus.

Opto-Mechanical Customer 2 : This company was incorporated and based in Singapore. This company was principally engaged in manufacturing of instruments and apparatus that measure an optical property.

Opto-Mechanical Customer 2 is one of our top 5 major customers for the FYE 30 June 2019. Consent was sought for the disclosure of the identity of Opto-Mechanical Customer 2 but was not obtained. As such, the identity of Opto-Mechanical Customer 2 is not disclosed in this Prospectus.

Opto-Mechanical Customer Group 1 : Collectively, the following:-

- (i) Opto-Mechanical Customer 1; and
- (ii) Opto-Mechanical Customer 2.

As Opto-Mechanical Customer 2 is one of our top 5 major customers for the FYE 30 June 2019 and Opto-Mechanical Customer 1 is also part of the same group of companies as Opto-Mechanical Customer 2 (Opto-Mechanical Customer 1 merged with Opto-Mechanical Customer 2 with effect from 29 April 2019), Opto-Mechanical Customer 1 has been grouped together with Opto-Mechanical Customer 2 as one of our top 5 major customers for the FYE 30 June 2019.

Security Customer 1 : This company is incorporated and based in Singapore. It is principally involved in designs and manufactures conventional and smart munitions, advanced protective materials, as well as guided system components. It also provides consultancy, customised training, design and engineering services for homeland security solutions for defence, government and commercial sectors. It is a wholly-owned indirect subsidiary company of a Singapore based corporation listed on Singapore Exchange. The group is a global technology, defence and engineering group with a diverse portfolio of business across and aerospace, smart city, defence and public security segments.

Security Customer 1 is one of our top 5 major customers for the FYE 30 June 2020. Consent was sought for the disclosure of the identity of Security

DEFINITIONS (CONT'D)

- Customer 1 but was not obtained. As such, the identity of Security Customer 1 is not disclosed in this Prospectus.
- Semiconductor Customer 1 : This company is incorporated and based in USA. It is principally involved in manufacturing of the following:-
- (i) WirelessHART gas detectors; and
 - (ii) Pressure, temperature, vacuum, electromechanical and electronic smart switches; and
 - (iii) Safety transmitters; and
 - (iv) Controls; and
 - (v) Sensors.
- This company produces products for its customers in industries such as semiconductor and aerospace and defence.
- Semiconductor Customer 1 is one of our top 5 major customers for the FYE 30 June 2021. Consent was sought for the disclosure of the identity of Semiconductor Customer 1 but was not obtained. As such, the identity of Semiconductor Customer 1 is not disclosed in this Prospectus.
- Semiconductor Customer 2 : This company is incorporated and based in USA. It is principally involved in filtration and flow control engineering. This company produces products for its customers in industries such as aerospace and defence, automotive and transportation, medical devices, semiconductor manufacturing, as well as refining and petrochemicals.
- Semiconductor Customer 2 is one of our top 5 major customers for the FYE 30 June 2021 and FYE 30 June 2022. Consent was sought for the disclosure of the identity of Semiconductor Customer 2 but was not obtained. As such, the identity of Semiconductor Customer 2 is not disclosed in this Prospectus.
- Semiconductor Customer 3 : This company is incorporated and based in Singapore. It is principally involved in the manufacturing of dies, moulds, tools, jigs, fixtures and metal precision components.
- Semiconductor Customer 3 is not one of our top 5 major customers during the Period Under Review.
- Semiconductor Customer 4 : This company is incorporated and based in Singapore. It is principally involved in manufacturing and repairing of semiconductor assembly and testing equipment. It is an indirect subsidiary company of Semiconductor Customer 5, which is a supplier of advanced materials and process solutions for the semiconductor and other high-technology industries. The company is part of a group which produces products for its customers in industries such as semiconductor manufacturing, gas and chemical manufacturing and panel manufacturing.
- Semiconductor Customer 4 is one of our top 5 major customers for the FYE 30 June 2022. Consent was sought for the disclosure of the identity of Semiconductor Customer 4 but was not obtained. As such, the identity of Semiconductor Customer 4 is not disclosed in this Prospectus.

DEFINITIONS (CONT'D)

Semiconductor Customer 5 : This company is incorporated and based in USA and listed on the New York Stock Exchange. It is a supplier of advanced materials and process solutions for the semiconductor and other high-technology industries. This company is a holding company which together with its subsidiary companies, produces products for its customers in industries such as semiconductor manufacturing, gas and chemical manufacturing and panel manufacturing.

Semiconductor Customer 5 has been grouped together with Semiconductor Customer 4 and Semiconductor 6 as one of our top 5 major customers for the FYE 30 June 2022. Consent was sought for the disclosure of the identity of Semiconductor Customer 5 but was not obtained. As such, the identity of Semiconductor Customer 5 is not disclosed in this Prospectus.

Semiconductor Customer 6 : This company is incorporated and based in Japan. It provides products and solutions used in semiconductor, flat panel display, hard disk drive and solar cell fields. It offers fluid, wafer, semiconductor, and dissolved gas handling products, as well as filtration and purification solutions. It is an indirect subsidiary company of Semiconductor Customer 5, which is a supplier of advanced materials and process solutions for the semiconductor and other high-technology industries. This company is part of a group which produces products for its customers in industries such as semiconductor manufacturing, gas and chemical manufacturing and panel manufacturing.

Semiconductor Customer 6 has been grouped together with Semiconductor Customer 4 and Semiconductor 5 as one of our top 5 major customers for the FYE 30 June 2022. Consent was sought for the disclosure of the identity of Semiconductor Customer 6 but was not obtained. As such, the identity of Semiconductor Customer 6 is not disclosed in this Prospectus.

Semiconductor Customer Group 1 : Collectively, the following:-

- (i) Semiconductor Customer 4; and
- (ii) Semiconductor Customer 5; and
- (iii) Semiconductor Customer 6.

As Semiconductor Customer 4 is one of our top 5 major customers for the FYE 30 June 2022 and Semiconductor Customer 5 and Semiconductor Customer 6 are also part of the same group of companies as Semiconductor Customer 4, Semiconductor Customer 5 and Semiconductor Customer 6 have been grouped together with Semiconductor Customer 4 as one of our top 5 major customers for the FYE 30 June 2022.

Sensor Equipment Customer 1 : This company is incorporated and based in Singapore. It is principally involved in manufacturing and repairing of switchgear and switchboard apparatus including switches, circuit breakers and electrical control panels. It is a wholly-owned subsidiary company of a German based corporation. The group is a manufacturer in sensor technology, intrinsic safety and explosion protection equipment.

Sensor Equipment Customer 1 is not one of our top 5 major customers during the Period Under Review.

DEFINITIONS (CONT'D)

Sensor Equipment Customer 2 : This company is incorporated and based in USA. It is principally involved in providing pressure and flow control solutions as well as offering pressure regulator and valve solutions. It is an indirect subsidiary company of an American based corporation listed on New York Stock Exchange. The group designs and manufactures products and deliver services for customers in a wide range of industrial, commercial and consumer markets around the world.

Sensor Equipment Customer 2 is not one of our top 5 major customers during the Period Under Review.

Sport Equipment Customer 1 : This company is incorporated and based in Malaysia. It is principally involved in manufacturing of bicycle components and fishing tackles. It is an indirect wholly-owned subsidiary company of a Japanese based corporation listed on the Tokyo Stock Exchange. The group is a manufacturer of cycling components, fishing tackle and rowing equipment.

Sport Equipment Customer 1 is one of our top 5 major customers for the Period Under Review. Consent was sought for the disclosure of the identity of Sport Equipment Customer 1 but was not obtained. As such, the identity of Sport Equipment Customer 1 is not disclosed in this Prospectus.

Suppliers

Arno Singapore : Arno Singapore Pte. Ltd., an entity incorporated in Singapore.

Carpenter Technology : Carpenter Technology Corporation, an entity incorporated in the USA.

Major Supplier 1 : This company is incorporated and based in South Africa. It is a powder metallurgy company which is principally involved in the supply of powdered metal to automation and general engineering companies.

Major Supplier 1 is one of our top 5 major suppliers for the FYE 30 June 2019. Consent was sought for the disclosure of the identity of Major Supplier 1 but was not obtained. As such, the identity of Major Supplier 1 is not disclosed in this Prospectus.

Major Supplier 2 : This company is incorporated and based in Italy and has its facility based in Italy. It is principally involved in manufacturing of metal fabrication equipment and offers lathes, flat grinding, conveyor tunnel furnace, spark plasma sintering, mechanical testing, carbon and biomedical equipment.

Major Supplier 2 is one of our top 5 major suppliers for the FYE 30 June 2019 and FYE 30 June 2020. Consent was sought for the disclosure of the identity of Major Supplier 2 but was not obtained. As such, the identity of Major Supplier 2 is not disclosed in this Prospectus.

Sumitec : Sumitec Sdn. Bhd.

Ugitech : Ugitech S.A., an entity incorporated in France.

Walter AG Singapore : Walter AG Singapore Pte. Ltd., an entity incorporated in Singapore.

DEFINITIONS (CONT'D)

Yamashin Industry : Yamashin Industry Co., Inc., an entity incorporated in Japan.

Sub-contractors

ACP Metal : ACP Metal Finishing Pte. Ltd., an entity incorporated in Singapore.

Chamwin Precision : Chamwin Precision Sdn. Bhd.

CL Deburring : CL Deburring & Polishing Sdn. Bhd.

Gah Hong Precision : Gah Hong Precision Sdn. Bhd.

Heng Long Precision : Heng Long Precision Engineering Sdn. Bhd.

Machinic Precision : Machinic Precision Technology Sdn. Bhd.

Major Sub-contractor 1 : This company is incorporated and based in Singapore. It is principally involved in electroplating and plating of metals and formed products and installation of industrial machinery and equipment and mechanical engineering works.

Major Sub-contractor 1 is one of our top 5 major sub-contractors for the FYE 30 June 2019. Consent was sought for the disclosure of the identity of Major Sub-contractor 1 but was not obtained. As such, the identity of Major Sub-contractor 1 is not disclosed in this Prospectus.

RELEVANT LAWS AND REGULATIONS IN MALAYSIA

Act : Companies Act 2016.

By-Laws 2016 : Licensing of Trades, Business and Industries (Johor Bahru City Council) By-Laws 2016.

CA 1967 : Customs Act 1967.

CMSA : Capital Markets and Services Act 2007.

EA 1955 : Employment Act 1955.

EMSHAA 1990 : Employees' Minimum Standards of Housing, Accommodation and Amenities Act 1990.

EPFA 1991 : Employees Provident Fund Act 1991.

EQA 1974 : Environmental Quality Act 1974.

EQCAR 2014 : Environmental Quality (Clean Air) Regulations 2014.

EQIER 2009 : Environmental Quality (Industrial Effluent) Regulations 2009.

EQSWR 2005 : Environmental Quality (Scheduled Wastes) Regulations 2005.

FMA 1967 : Factories and Machinery Act 1967.

DEFINITIONS (CONT'D)

FMA 2022	:	Factories and Machinery (Repeal) Act 2022.
ICA 1975	:	Industrial Co-ordination Act 1975.
LGA 1976	:	Local Government Act 1976.
Listing Requirements	:	Main Market Listing Requirements of Bursa Securities.
OSHA 1994	:	Occupational Safety and Health Act 1994.
SDBA 1974	:	Street, Drainage and Building Act 1974.
USECHH	:	Occupational Safety and Health (Use and Standard of Exposure of Chemicals Hazardous to Health) Regulation 2000.

RELEVANT LAWS AND REGULATIONS IN SINGAPORE

CR	:	Customs Regulations of Singapore.
EFMA 1990	:	Employment of Foreign Manpower Act 1990.
RIEA 1995	:	Regulation of Imports and Exports Act 1995.
RIER	:	Regulation of Imports and Exports Regulations of Singapore.
SG Act 1967	:	Companies Act 1967 of Singapore.
SG CA 1960	:	Customs Act 1960 of Singapore.
SG COVID Regulations 2020	:	Covid-19 (Temporary Measures) (Control Order) Regulations 2020 of Singapore.
SG EA 1968	:	Employment Act 1968 of Singapore.
WSHA 2006	:	Workplace Safety and Health Act 2006.
WSH(GP)R	:	Workplace Safety and Health (General Provisions) Regulations.
WSHR 2008	:	Workplace Safety and Health (Registration of Factories) Regulations 2008.

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GLOSSARY OF TECHNICAL TERMS

This glossary contains explanation of certain terms used throughout this Prospectus in connection with and in the context of our business. The terminologies and their meanings may not correspond to the standard industry usage of these terms.

anodising	: An electrochemical process to produce a metal oxide coating on the metal. The oxide coating provides the metal with improved surface resistance to corrosion and wear or provides a decorative layer on the metal.
CAD	: Computer-aided design. CAD is used to produce computer models of the precision-machined parts and components.
CAM	: Computer-aided manufacturing. CAM is used to generate the programme for the CNC machinery to manufacture the precision-machined parts and components according to the designs produced through CAD.
casting	: An object made by pouring molten metal or other material into a mould.
CNC	: Computer numerical control. CNC is a technology whereby a computer converts designed produced through CAD into numbers. The numbers act as coordinates that control the movement of the CNC machinery. This allows the CNC machinery to control the cuts made into the metal blocks or rods.
D&D	: Design and development.
deburring	: A process that removes burrs from a precision-machined part or component. Burrs are raised edges or protrusions of metal left on the precision-machined parts or components due to the machining processes.
E&E	: Electrical and electronics.
electroplating	: A process that uses an electrical current to deposit a thin layer of metal onto the surface of a precision-machined part or component that changes the physical properties of the precision-machined part or component.
fixture	: A work-holding or support device used in the manufacturing industry.
grinding	: A process that involves the use of a grinding wheel with abrasives on it to smoothen the surface of the precision-machined parts and components.
heat treatment	: A controlled heating and cooling process that alters the properties of the metal in order to achieve specific physical properties.
jig	: A device that guides the machining tool operating on the part or component.
lapping	: Lapping is a surface finishing process whereby 2 surfaces, namely the stationary lap plate and the precision-machined parts and components, rub together with a lapping medium (that contains abrasives) between them. The abrasives in the lapping medium remove excess material

GLOSSARY OF TECHNICAL TERMS (CONT'D)

	from the surface of the precision-machined parts and components, leading to a smooth surface.
lathe	: A tool that rotates the workpiece about an axis of rotation to perform various operations such as cutting, sanding, drilling, deformation and turning, with tools that are applied to the metal block or rod to create the precision-machined parts and components.
metals	: Aluminium, brass, copper, bronze, steel, alloy, stainless steel and such other metals which our Group may use in our manufacturing process from time to time.
milling	: A machining process that involves a metal block or rod that is held stationary while a rotating cutting tool is pressed against the block or rod to remove excess metal and shape the block or rod according to the specific part or component's design and specifications.
polishing	: A finishing process used that smoothens the precision-machined parts and component's surface, usually by using an abrasive and a work wheel or by applying a chemical treatment. Polishing also helps to improve the appearance of the precision-machined parts and components, creating a shiny and smooth finish.
precision-machined part(s) and component(s)	: Part(s) and component(s) that originate from metal rods or blocks that have undergone precision machining processes such as milling, turning and lathing.
primary process(es)	: Core manufacturing process(es) performed in order to manufacture precision-machined parts and components, such as milling, turning and lathe.
QA	: Quality assurance.
sandblasting	: A surface finishing process that involves the use of a machine that sprays abrasive particles, in this case sand, against a surface which then wears away at any unwanted or excess material, thus creating a more even texture and smoother surface.
secondary process(es)	: Non-core manufacturing process(es) or finishing process(es) performed during the manufacture of precision parts such as deburring, lapping, grinding, polishing, sandblasting, tumbling, heat treatment, anodising and electroplating.
tumbling	: A process that polishes multiple small metal parts at the same time. The small metal parts are put into a machine in the presence of a media that causes friction with the parts to effectively polish them.
turning	: A machining process where a metal block or rod is secured by the machine and then rotated while a stationary cutting tool is held against the rotating block or rod to remove excess metal and to shape the block or rod according to the design and specifications.

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CORPORATE DIRECTORY

BOARD OF DIRECTORS

Name / Designation	Address	Nationality / Gender
Ang Seng Wong <i>(Independent Non-Executive Chairman)</i>	No. 70, Jalan 5/56 Gasing Indah 46000 Petaling Jaya Selangor	Malaysian/ Male
Lee Chen Yeong <i>(Executive Director and Group Chief Executive Officer)</i>	No. 15, Jalan Austin Heights 2/6 Taman Mount Austin 81100 Johor Bahru Johor	Malaysian/ Male
Foo Ming <i>(Non-independent Non-Executive Director)</i>	No. 14, Jalan Rebab 10 Taman Desa Tebrau 81100 Johor Bahru Johor	Malaysian/ Male
Mu Woon Chai <i>(Executive Director)</i>	3 Dairy Farm Heights #11-06 Singapore 677667	Singaporean/ Male
Lai Hooi Yim <i>(Independent Non-Executive Director)</i>	No. 1, Jalan Puteri 8/4, Bandar Puteri 47100 Puchong Selangor	Malaysian/ Female
Liew Chee Kar <i>(Independent Non-Executive Director)</i>	Lot No. 3, Lorong Bukit Mas 16/2 Phase 1A, Sri Bukit Mas (Golden Hill Garden) 88300 Kota Kinabalu Sabah	Malaysian/ Female
Willham Siau <i>(Independent Non-Executive Director)</i>	No. 27, Jalan Basong Taman Dato Abdul Rahman Jaafar 83000 Batu Pahat Johor.	Malaysian/ Male

AUDIT AND RISK MANAGEMENT COMMITTEE

Name	Designation	Directorship
Lai Hooi Yim	Chairman	Independent Non-Executive Director
Liew Chee Kar	Member	Independent Non-Executive Director
Willham Siau	Member	Independent Non-Executive Director

NOMINATION AND REMUNERATION COMMITTEE

Name	Designation	Directorship
Willham Siau	Chairman	Independent Non-Executive Director
Foo Ming	Member	Non-Independent Non-Executive Director

CORPORATE DIRECTORY (CONT'D)

Lai Hooi Yim	Member	Independent Non-Executive Director
Liew Chee Kar	Member	Independent Non-Executive Director

COMPLIANCE COMMITTEE

Name	Designation	Directorship/ Designation
Liew Chee Kar	Chairman	Independent Non-Executive Director
Lai Hooi Yim	Member	Independent Non-Executive Director
Willham Siau	Member	Independent Non-Executive Director
Hun Jiang Yann	Member	Group Chief Financial Officer
Tan Lay Choon	Member	General Manager of Champion PE
Puvanes A/P Rajanantran	Member	Independent DOE consultant
Wong Swe Peng	Member	Independent DOSH consultant

REGISTERED OFFICE : Suite 1301, 13th Floor, City Plaza
Jalan Tebrau
80300 Johor Bahru
Johor
Tel No. : +607 332 2088

HEAD OFFICE : No. 6, Jalan Indah Gemilang 5
Taman Perindustrian Gemilang
81800 Ulu Tiram
Johor
Tel No. : +607 863 7718
Email : contactus@cpetbhd.com
Website : www.cpetbhd.com

PRINCIPAL ADVISER, UNDERWRITER, AND PLACEMENT AGENT **KAF Investment Bank Berhad**
Registration No.: 197401003530 (20657-W)
Level 13A, Menara IQ
Lingkaran TRX
Tun Razak Exchange
55188 Kuala Lumpur
Tel No. : +603 2708 2800

COMPANY SECRETARIES Yong May Li (LS No. 0000295/MAICSA Affiliate No. A000019) (Companies Commission Malaysia Practising Certificate No. 202008000285)

Wong Chee Yin (MAICSA No. 7023530)
(Companies Commission Malaysia Practising Certificate No. 202008001953)

Tricor Corporate Services Sdn. Bhd.
Suite 13-01, 13th Floor, City Plaza
Jalan Tebrau

CORPORATE DIRECTORY (CONT'D)

80300 Johor Bahru, Johor
Tel No. : +607 332 2088

AUDITORS AND REPORTING ACCOUNTANTS : **PricewaterhouseCoopers PLT**
(Registration No.: LLP0014401-LCA & AF1146)
Level 16, Menara Ansar
Jalan Trus
P.O. Box 296
80730 Johor Bahru, Johor
Tel No. : +607 218 6000
Partner-in-charge : Lim Huck Khiam
Professional Qualification : Chartered Accountant
Malaysian Institute of Accountants
(Membership number: 16299)

SOLICITORS : *To our Company as to the laws of Malaysia*

David Lai & Tan
Level 8-3 & 8-4, Wisma Miramas
No. 1, Jalan 2/109E
Taman Desa, Jalan Klang Lama
58100 Kuala Lumpur
Tel No. : +603 7972 7968

Rohamat & Ling
1009, Level 10, Menara PJ
Pusat Perdagangan Amcorp
No. 18, Jalan Persiaran Barat
46050 Petaling Jaya, Selangor
Tel No. : +603 7932 5115

To our Company as to the laws of Singapore

Avant Law LLC
10 Anson Road
#10-02 International Plaza
Singapore 079903
Tel No. : +65 6926 9668

INDEPENDENT MARKET RESEARCHER : **Protégé Associates Sdn. Bhd.**
Registration No.: 200401037256 (675767-H)
Suite C-09-12, Plaza Mont' Kiara
2 Jalan Kiara, Mont' Kiara
50480 Kuala Lumpur
Tel No. : +603 6201 9301
Person-in-charge : Seow Cheow Seng
Qualification : Master in Business Administration from Charles Sturt University, Australia
Bachelor of Business specialising in Marketing from RMIT University, Australia

TAX ADVISOR : **MSA Consulting Sdn. Bhd. (Tax Advisor for tax compliance in Malaysia and Singapore)**
Registration No.: 200801038734 (840082-A)
No.18-A, Jalan Perang

CORPORATE DIRECTORY (CONT'D)

Taman Pelangi
80400 Johor Bahru
Johor Darul Takzim
Tel No. : +607 333 5388

: **Baker Tilly Monteiro Heng Tax Services Sdn. Bhd. (Tax Advisor for tax compliance in Malaysia and Singapore)**

Registration No.: 198501002811 (135253-M)
Baker Tilly Tower, Level 10, Tower 1, Avenue 5
Bangsar South City
59200 Kuala Lumpur
Federal Territory of Kuala Lumpur
Tel No. : +603 2297 1000

: **Baker Tilly TFW LLP (Transfer Pricing Advisor in Singapore for Champion PE)**

Registration No.: T10LL1485G
600 North Bridge Road
#05-01 Parkview Square
Singapore 188778
Tel No. : +65 6336 2828

**INTERNAL
CONTROL
REVIEWER**

: **SocialGreen Governance Sdn. Bhd. (formerly known as T&S Governance Sdn. Bhd.)**

Registration No.: 198401008856 (121389-K)
Lot 4.99, 4th Floor
Wisma Central, Jalan Ampang
50450 Kuala Lumpur
Tel No. : +6 011 2130 0628

**SHARE REGISTRAR
AND ISSUING
HOUSE**

: **Tricor Investor & Issuing House Services Sdn. Bhd.**

Registration No.: 197101000970 (11324-H)
Unit 32-1, Level 32, Tower A
Vertical Business Suite, Avenue 3, Bangsar South
No. 8, Jalan Kerinchi
59200 Wilayah Persekutuan
Kuala Lumpur
Tel No. : +603 2783 9299

LISTING SOUGHT

: Main Market

SHARIAH STATUS

: Approved by the SAC

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