

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 6 months after the date of issue of this Prospectus.
- (ii) As at the LPD, we have only 1 class of shares in our Company, namely ordinary shares, all of which rank equally with one another. There are no special rights attached to our Shares.
- (iii) Save as disclosed in Section 6.1.3 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, within the Periods Under Review and up to the LPD.
- (iv) As at the date of this Prospectus, save for our Issue Shares reserved for subscription by the Eligible Persons as disclosed in Section 4.2.2 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 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 or the context otherwise requires.

Words	Meaning
Act	: The Companies Act 2016 and any statutory modification, amendment or re-enactment thereof for the time being in force
Applicable Laws	: All laws, bye-laws, regulations, rules, orders and/or official directions for the time being in force affecting the Company and its subsidiaries, including but not limited to the Act, the Central Depositories Act, the Securities Laws, the Listing Requirements, Rules of the Depository and every other law for the time being in force concerning companies and affecting the Company and any other directives or requirements imposed on the Company by the relevant regulatory bodies and/or authorities
Bursa Depository	: Bursa Malaysia Depository Sdn. Bhd. including any further change of name, or its successor in title or any entity that owns or operates the central depository system of the Exchange

14. ADDITIONAL INFORMATION (Cont'd)

Words	Meaning
Central Depositories Act	: Securities Industry (Central Depositories) Act 1991, and any statutory modification, amendment or re-enactment thereof for the time being in force
Company	: 99 SPEED MART RETAIL HOLDINGS BERHAD (Formerly known as "99 SPEED MART HOLDINGS SDN. BHD.") (Registration No. 202301017784 (1511706-T), or such other name which may be adopted from time to time
Constitution	: This Constitution as originally framed or as altered from time to time by Special Resolution and this "Constitution" means any 1 of them
Deposited Security	: A security in the Company standing to the credit of a Securities Account of a Depositor and includes securities in the Securities Account that is in suspense subject to the provisions of the Central Depositories Act and the Rules
Directors	: The Directors for the time being of the Company (inclusive of alternate or nominee directors) and as defined in Section 2(1) of the CMSA
Exchange	: Bursa Malaysia Securities Berhad (Registration No.: 200301033577 (635998-W)) or such other name as it may assume from time to time and its successors-in-title and permitted assigns and/or any other Exchange on which the Securities of the Company are listed
General Meeting	: means a general meeting and/or an extraordinary general meeting, as the context shall require
Listing Requirements	: Main Market Listing Requirements of the Exchange including the guidance notes, directives, circulars, and appendices that may be issued thereunder and any modifications or amendments thereto that may be made from time to time
Market Day	: A day on which the stock market of the Exchange is open for trading in securities, which may include a Surprise Holiday
Month	: Calendar month
Record of Depositors	: A record provided by the Bursa Depository to the Company or its Registrar(s) pursuant to an application under the Rules
Register	: The Register of Members to be kept pursuant to the Act, and unless otherwise expressed to the contrary, includes the Record of Depositors
Rules	: The Rules of the Bursa Depository as defined under the Central Depositories Act and any appendices thereto, as amended, modified and supplemented from time to time
Security(ies)	: Security(ies) as defined in Section 2(1) of the CMSA

14. ADDITIONAL INFORMATION (Cont'd)

Words	Meaning
Share(s)	: Issued shares in the capital of a corporation and includes stock except where a distinction between stock and shares is expressed or implied
Special Resolution	: has the meaning assigned thereto by Section 292 of the Act

14.2.1 Remuneration of Directors**Annual shareholder approval for directors' fees and benefits****Clause 109**

"The fees and any benefits payable to the Directors of the Company and its subsidiaries including any compensation for loss of employment of Director or former Director shall from time to time be determined by the Company in General Meeting and such remuneration shall be divided among the Directors in such proportions and manner as the Directors may determine, provided always that:

- (a) fee payable to non-executive Directors shall be by a fixed sum, and not by a commission on or percentage of profits or turnover and which shall not exceed the amount approved by shareholders in General Meeting;
- (b) remuneration and other emoluments (including salary, bonus, benefits or any other elements) payable to executive Directors who hold an executive office in the Company pursuant to a contract of service need not be determined by the Company in General Meeting but such salaries and emoluments may not include a commission on or percentage of turnover. Nothing herein shall prejudice the powers of the Directors to appoint any of their members to be the employee or agent of the Company at such remuneration and upon such terms as they think fit provided that such remuneration shall not include commission on or percentage of turnover;
- (c) fees of Directors and any benefits payable to Directors shall be subject to annual approval at a General Meeting;
- (d) any fee paid to an alternate Director shall be agreed between himself and the Director nominating him and shall be paid out of the remuneration of the latter; and
- (e) the monetary fees and/or benefits payable to non-executive Directors of the Company, including those who are also Director of the subsidiaries includes fees, meeting allowances, travelling allowances, benefits, gratuity and compensation for loss of employment of Director or former Director of the Company provided by the Company and subsidiaries, but does not include insurance premium or any issue of securities."

Clause 110

- (a) "The Directors shall be paid or reimbursed for all their travelling, hotel and other expenses properly and necessarily expended by them in and about the business of the Company including their travelling and other expenses incurred in attending meetings of the Directors or any committee of the Directors or General Meetings or otherwise in the course of the performance of their duties as Directors.

14. ADDITIONAL INFORMATION (Cont'd)

- (b) If any Director being willing shall be called upon to perform extra services or to make any special exertions in going or residing away from his usual place of business or residence for any of the purposes of the Company or in giving special attention to the business of the Company as a member of a committee of Directors, the Company may remunerate the Director so doing either by a fixed sum or otherwise (other than by a sum to include a commission on or percentage of turnover) as may be determined by the Board provided that in the case of non-executive Directors, the said remuneration shall not include a commission on or percentage of profits or turnover. In the case of an executive Director, such fee may be either in addition to or in substitution for his share in the fee from time to time provided for the Directors."

Alternate Director**Clause 142**

"A Director may from time to time nominate any person to act as his alternate Director and at his discretion remove such alternate Director, provided that:

- (a) any fee paid by the Company to the alternate Director shall be deducted from that the appointing Director's remuneration.

An alternate Director shall not be entitled to receive remuneration otherwise than out of the remuneration of the Director who appoint him."

Managing and/or executive directors**Clause 144**

"The remuneration of the Directors appointed to an executive position pursuant to this Constitution shall and subject to the terms of any agreement entered into in any particular case shall be fixed by the Board and 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. The remuneration of the Director(s) appointed to an executive position shall, subject to under clause 109, be determined by the Board or any committee authorised by the Board and can either be in addition to or in lieu of his/their fees as a Director."

14.2.2 Voting and borrowing powers of Directors**Voting powers****Clause 134**

"Subject to this Constitution, any question arising at any meeting of Directors shall be decided by a majority of votes and a determination by a majority of Directors shall for all purposes be deemed a determination of the Directors. In case of an equality of votes, the Chairman of the meeting shall have a second or casting vote. The Chairman of the meeting shall however not have a second or casting vote where 2 Directors form a quorum and only such a quorum is present at the meeting or only 2 Directors are competent to vote on the question at issue. A Director present at a meeting of the Directors is presumed to have agreed to, and to have voted in favour of, a resolution of the Directors unless he expressly dissents from or votes to object against the resolution at the meeting."

14. ADDITIONAL INFORMATION (Cont'd)

Clause 138

"A Director shall not participate in any discussion or vote in regard to any contract or proposed contract or arrangement in which he has, directly or indirectly, an interest (and if he shall do so his vote shall not be counted)."

Clause 140

"A Director may vote in respect of:-

- (a) any arrangement for giving the Director himself or any other Directors any security or indemnity in respect of money lent by him to or obligations undertaken by him for the benefit of the Company; and
- (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 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 142(2)

"An alternate Director shall (except as regards the power to appoint an alternate Director and remuneration) be subject in all respects to the terms and conditions existing with reference to the other Directors, and shall be entitled to receive notices of all meetings of the Directors and to attend, speak and vote at any such meeting at which his appointor is not present."

Borrowing powers**Clause 114**

"The Directors may exercise all the powers of the Company to borrow money, raised funds, accept credit facilities and to mortgage or charge its undertaking, property and uncalled capital, or any part thereof and to issue debentures and other Securities whether outright or as security for any debt, liability or obligation of the Company or subsidiary company or associate company or any related third party subject to the law including but not limited to the provisions of the Act and the Listing Requirements, as they may think fit."

Clause 115

"The Director shall cause a proper register to be kept in accordance with Section 362 of the Act, of all mortgages and charges specifically affecting the property of the Company and shall duly comply with the requirement of Section 352 of the Act in regard to the registration of mortgages and charges therein specified and otherwise."

Clause 116

"The Directors shall not borrow any money or mortgage or charge any of the Company's or its subsidiaries' undertaking, property or uncalled capital, or issue debentures or other securities, whether outright or as security, for any debt, liability or obligation of an unrelated third party."

14. ADDITIONAL INFORMATION (Cont'd)**14.2.3 Alteration of capital****Clause 62**

"The Company may by ordinary resolution:

- (a) consolidate and divide all or any of its share capital, the proportion between the amount paid and the amount, if any, unpaid on each subdivided Share shall be the same as it was in the case of the Shares from which the subdivided Share is derived; or
- (b) subject to the provisions of this Constitution and the Act, convert and/or reclassify any class of Shares into another class of Shares; or
- (c) subdivide its share capital or any part thereof, whatever is in the subdivision, the proportion between the amount paid and the amount, if any, unpaid on each subdivided Share shall be the same as it was in the case of the Shares from which the subdivided Share is derived; or
- (d) cancel any Shares which at the date of the passing of the resolution which resolution in that behalf have not been taken or agreed to be taken by any person or which have been forfeited and diminish the amount of its Share capital by the amount of the Shares so cancelled."

Clause 63

"The Company may reduce its share capital by:

- (a) a Special Resolution and confirmation by the Court in accordance with Section 116 of the Act; or
- (b) a Special Resolution supported by a solvency statement in accordance with Section 117 of the Act."

Clause 64

"Subject to any direction by the Company in General Meeting, if any consolidation and/or subdivision of Shares results in members being entitled to any issued Shares of the Company in fractions, the Directors may deal with such fractions as they may determine including (without limitation), selling the Shares to which members are so entitled for such price as the Directors may determine and paying and distributing to the members entitled to such Shares in due proportions the net proceeds of such sale."

14.2.4 Transfer of securities**Clause 35**

"The instrument of transfer of any Securities lodged with the Company shall be in writing and in the form approved in the Rules and shall be executed by or on behalf of the transferor and transferee, and the transferor shall be deemed to remain the holder of the securities until the name of the transferee is entered in the Record of Depositors in respect thereof. The transfer of any listed securities or class of listed securities of the Company, shall be made by way of book entry by the Bursa Depository in accordance with the Rules and, notwithstanding Sections 105, 106 and 110 of the Act, but subject to Section 148(2) of the Act and any exemption that may be made from compliance with Section 148(1) of the Act, the Company shall be precluded from registering and effecting any transfer of such listed securities."

14. ADDITIONAL INFORMATION (Cont'd)**Clause 36**

"Subject to the Applicable Laws, the registration of transfer of any Securities may be suspended at such times and for such periods as the Directors may from time to time determine. At least 10 Market Days' notice, or such other period as may from time to time be specified by the Exchange governing the Register concerned, of intention to close the Register shall be given to the Exchange. At least 3 Market Days' prior notice shall be given to the Bursa Depository to prepare the appropriate Record of Depositors."

Clause 37

"The Bursa Depository may, in its absolute discretion, refuse to register any transfer of Deposited Security that does not comply with the Central Depositories Act and the Rules. No Securities shall in any circumstances be transferred to any infant, bankrupt or person of unsound mind."

Clause 38

"Subject to the provisions of this Constitution, the Directors may at any time after the allotment of any Share but before any person has been entered in the Register as the holder recognise a renunciation of such Share by the allottee thereof in favour of some other person and may accord to any allottee of a Share a right to effect such renunciation on such terms and conditions as the Directors may determine."

Clause 39

"Subject to any law in Malaysia for the time being in force, neither the Company nor the Directors nor any of its officers shall incur any liability for the act of the Bursa Depository in registering or acting upon a transfer of Securities although the same may, by reason of any fraud or other causes not known to the Company or the Directors or other of its officers, be legally inoperative or insufficient to pass the property in the Securities proposed or professed to be transferred, and although the transfer may, as between the transferor and the transferee, be liable to be set aside and notwithstanding that the Company may have noticed that such instrument or transfer was signed or executed and delivered by the transferor in the blank as to the name of the transferee, of the particulars of the Securities transferred or otherwise in defective manner. And in every case, the person registered as transferee, his executors, administrators and assignees alone shall be entitled to be recognised as the holder of such Securities and the previous holder shall, so far as the Company is concerned, be deemed to have transferred his whole title thereto."

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

Clause 13

"Subject to the provisions of Sections 71 and 91 of the Act, if at any time the share capital is divided into different classes of Shares, the rights attached to Shares in any class of Shares (unless otherwise provided by the terms of issue of the shares of that class) may, whether or not the Company is being wound up, be varied with:

- (a) a Special Resolution passed at a separate meeting of the shareholders of that class; or

14. ADDITIONAL INFORMATION (Cont'd)

- (b) where necessary majority of such a Special Resolution is not obtained at the meeting, consent in writing if obtained from the holders of not less than seventy-five per centum (75%) of the total voting rights of the shareholders of that class within 2 Months of the meeting,

shall be as valid and effectual as a Special Resolution carried at the meeting. To every such separate General Meeting, the provisions of this Constitution relating to General Meetings shall mutatis mutandis apply, but so that the necessary quorum shall be at least 2 persons who are shareholders present in person or represented by proxy holding at least one-third (1/3) of the number of issued Shares of the class, excluding any Shares of that class held as treasury Shares and that any holder of Shares of the class present in person or by proxy may demand a poll.

If that class of Shares only has 1 holder, a quorum is constituted by 1 person present holding Shares of such class. For adjourned meeting, quorum is 1 person present holding Shares of such class. To every such Special Resolution, the provisions of Section 292 of the Act shall with such adaptations as are necessary, apply.”

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 Minister of Finance 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 shall be deemed to be a shareholder of our Company and shall be entitled to all rights, benefits, powers and privileges and be subject to all liabilities, duties and obligations in respect of, or arising from, such Shares.

14.4 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

As at the LPD, save as disclosed below, there are no governmental decrees, regulations or other legislations that may affect the repatriation of capital and the remittance of profits by us or our material foreign subsidiaries to Malaysia:

(i) Malaysia

All corporations in Malaysia are required to adopt a single-tier dividend. All dividends distributed by Malaysian resident companies under a single-tier dividend are not taxable. Further, the 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.

14. ADDITIONAL INFORMATION (Cont'd)**(ii) The PRC**

The principal regulations governing foreign currency exchange in the PRC are the Foreign Exchange Administration Regulations of the PRC, which was promulgated by the State Council on 29 January 1996 and was most recently amended on 5 August 2008. Pursuant to these regulations and other PRC rules and regulations on currency conversion, RMB is freely convertible into other currencies for payments of current account items, such as trade-related and service-related foreign exchange transactions and dividend payments, but not freely convertible into other currencies for capital account items, such as direct investment, repatriation or remittance of capital invested in the PRC, loan or investment in securities outside the PRC unless prior approval of the State Administration of Foreign Exchange, or the SAFE, or its local counterpart is obtained.

The Circular on Further Simplifying and Improving the Foreign Currency Management Policy on Direct Investment, or SAFE Circular 13, which became effective on 1 June 2015 and was amended on 30 December 2019, cancels the administrative approvals of foreign exchange registration of foreign direct investment and simplifies the procedure of foreign exchange-related registration. Pursuant to SAFE Circular 13, local banks, under the supervision and guidance of SAFE or its local counterparts, shall review and handle foreign exchange registration for foreign direct investment.

Regulation related to dividend distribution

The principal laws governing dividend distributions by our PRC subsidiaries include the Company Law of the PRC which was promulgated on 29 December 1993 and latest amended on 29 December 2023, the Foreign Investment Law of the PRC which was promulgated on 15 March 2019 and became effective on 1 January 2020, and its implementation regulations were promulgated on 26 December 2019 and became effective on 1 January 2020.

PRC companies may pay dividends only out of their accumulated profits, if any, which are determined in accordance with the PRC accounting standards. In addition, PRC companies are required to set aside each year at least 10% of their after-tax profit based on the PRC accounting standards to their statutory general reserve fund until the cumulative amount of such reserve fund reaches 50% of their registered capital. These reserves are not distributable as cash dividends. A PRC company shall not distribute any profits until any losses from prior fiscal years have been offset.

Under The Enterprise Income Tax Law of the PRC which was enacted on 16 March 2007 and amended on 24 February 2017 and 29 December 2018, and its Implementing Rules, an enterprise established outside China with a “de facto management body” within China is considered a “resident enterprise”, which means it can be treated as domestic enterprise for enterprise income tax purposes. A non-resident enterprise that does not have an establishment or place of business in China, or has an establishment or place of business in China but the income of which has no actual relationship with such establishment or place of business, shall pay enterprise income tax on its income deriving from inside China at the reduced rate of 10%. Dividends generated after January 1, 2008 and payable by a foreign-invested enterprise in China to its foreign enterprise investors are subject to a 10% withholding tax, unless any such foreign investor’s jurisdiction of incorporation has a tax treaty with China that provides for a preferential withholding arrangement.

14. ADDITIONAL INFORMATION (Cont'd)**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 Periods Under Review and up to the date of this Prospectus:

14.6.1 Sale and purchase agreement dated 2 July 2021 in respect of the acquisition of property under Pajakan Negeri 117751, Lot 115195, Mukim Dengkil, Daerah Sepang, Negeri Selangor

On 2 July 2021, 99SM entered into a sale and purchase agreement with Dynasynergy Technology Sdn Bhd to acquire a piece of vacant land known as Pajakan Negeri 117751, Lot 115195, Mukim Dengkil, Daerah Sepang, Negeri Selangor measuring approximately 15,483.0 square metres for a total cash consideration of RM16.3 million. The sale and purchase agreement was completed on 6 January 2022. The property has been earmarked for the development of a new 120,000 sq. ft. DC located in Selangor. For further details on the development of this new DC and the property, see Section 7.9.4 and Annexure A of this Prospectus.

14.6.2 Sale and purchase agreement dated 14 September 2023 in respect of the acquisition of property under Geran 53981, No. Lot 40374, Pekan Hicom, Daerah Petaling, Negeri Selangor

On 14 September 2023, 99SM entered into a sale and purchase agreement with Eight Development (M) Sdn Bhd to acquire a piece of land with a warehouse erected thereon known as Geran 53981, No. Lot 40374, Pekan Hicom, Daerah Petaling, Negeri Selangor measuring approximately 13,062.0 square metres for a total cash consideration of RM43.0 million. The sale and purchase agreement was completed on 6 November 2023. For more details of the property, see Annexure A of this Prospectus.

14.6.3 Deeds of Assignment for the assignments of the Trademarks by Lee Intellectual Properties to 99SM

On 11 September 2023, Lee Intellectual Properties has assigned to 99SM the benefits, rights, title and interests in the trademarks that we use in our Group's business in Malaysia and Singapore under the Deeds of Assignment for a nominal consideration of RM10.00 and SGD10.00 respectively.

Thereafter, Lee Intellectual Properties also executed Deeds of Assignment to assign the benefits, rights, title and interests in the trademarks registered in Thailand, the Philippines, Indonesia and China, to 99SM on 20 September 2023, 2 October 2023, 6 January 2023 and 12 September 2023, respectively.

For more details of the trademarks which are subject to the Deeds of Assignment described above, see Annexure B of this Prospectus.

14. ADDITIONAL INFORMATION (Cont'd)**14.6.4 99SM and 99EM Share Sale Agreement**

To establish our Group, on 9 November 2023, our Company entered into the 99SM and 99EM Share Sale Agreement to acquire from Lee Thiam Wah and Ng Lee Tieng:

- (i) the 99SM Sale Shares, representing 100.0% equity interest in 99SM for a total consideration of RM435,146,830; and
- (ii) the 99EM Sale Shares, representing 100.0% equity interest in 99EM for a total consideration of RM39,359,472.

The consideration for the 99SM Sale Shares and the 99EM Sale Shares was to be fully settled via the issuance and allotment of 455,526,050 new Shares to Lee Thiam Wah and 18,980,252 new Shares to Ng Lee Tieng at an issue price of RM1.00 each. On 14 December 2023, Lee Thiam Wah nominated Lee LYG Holdings to receive 256,589,283 new Shares from the 455,526,050 new Shares to be allotted to him. The 99SM and 99EM Share Sale Agreement was completed on 14 December 2023.

14.6.5 Master Cornerstone Placement Agreement dated [●]

[●]

14.6.6 Retail Underwriting Agreement dated [●]

[●]

14.6.7 Lock-up letter dated [●] in relation to our IPO and Listing

[●]

14.7 MATERIAL LITIGATIONS

As at the LPD, our Group is not engaged in any governmental, legal or arbitration proceedings, including those relating to bankruptcy, receivership or similar proceedings which may have or have had, material or significant effects on our financial position or profitability in the 12 months immediately preceding the date of this Prospectus.

14.8 CONSENTS

The written consents of the Principal Adviser, Sole Managing Underwriter, Sole Bookrunner and Underwriter, Placement Manager, Stabilising Manager, Legal Advisers, Underwriter, Share Registrar, Issuing House 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 Reporting Accountants for the inclusion of its name, the Accountants' Report and the Reporting Accountants' Letter on the Pro Forma Combined Statement of Financial Position and all references thereto 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 Frost & Sullivan for the inclusion of its name, the IMR Report and all references thereto 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. ADDITIONAL INFORMATION (Cont'd)**14.9 DOCUMENTS AVAILABLE FOR INSPECTION**

Copies of the following documents may be inspected at our registered office during office hours for a period of 6 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) our Company's audited consolidated financial statements for the FPE 30 September 2023;
- (iv) the audited financial statements for 99SM and 99EM for the FYE 2022 and FPE 30 September 2023;
- (v) the Reporting Accountants' Letter on the Pro Forma Combined Statements of Financial Position as included in Section 12.5 of this Prospectus;
- (vi) the Accountants' Report as included in Section 13 of this Prospectus;
- (vii) the IMR Report as included in Section 8 of this Prospectus; and
- (viii) the letters of consent referred to in Section 14.8 of this Prospectus.

14.10 RESPONSIBILITY STATEMENTS

Our Directors, our Promoters 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 our Principal Adviser, Sole Bookrunner for the Institutional Offering, and the Sole Managing Underwriter, Underwriter, Placement Manager and Stabilising Manager for the Retail Offering in relation to our IPO, acknowledges that, based on all available information, and to the best of their knowledge and belief, this Prospectus constitutes a full and true disclosure of all material facts concerning our IPO.