

APPENDIX II UNAUDITED PRO FORMA FINANCIAL INFORMATION

The information set forth in this appendix does not form part of the Accountant’s Report prepared by BDO Limited, Certified Public Accountant, Hong Kong, the reporting accountant of the Company, as set forth in Appendix I in this document, and is included herein for illustrative purposes only. The unaudited pro forma financial information should be read in conjunction with the section headed “Financial information” in this document and the Accountant’s Report set forth in Appendix I in this document.

(A) UNAUDITED PRO FORMA STATEMENT OF ADJUSTED COMBINED NET TANGIBLE ASSETS OF THE GROUP

The unaudited pro forma statement of adjusted combined net tangible assets of the Group prepared in accordance with Rule 7.31 of the GEM Listing Rules is set out below to illustrate the effect of the net tangible assets of the Group as at 31 December 2015 as if the [REDACTED] had taken place on [Date].

This unaudited pro forma statement of adjusted combined net tangible assets of the Group has been prepared for illustrative purposes only and because of its hypothetical nature, it may not give a true picture of the financial position of the Group had the [REDACTED] been completed as at 31 December 2015 or at any future dates.

The following unaudited pro forma statement of adjusted combined net tangible assets of the Group is prepared based on the audited combined net tangible assets of the Group as at 31 December 2015 as shown in the accountant’s report on the financial information of the Group for each of the two years ended 31 December 2015 (the “Accountant’s Report”), the text of which is set out in Appendix I in this document, and adjusted as follows:

	Audited combined net tangible assets of the Group as at 31 December 2015	Estimated [REDACTED] from the [REDACTED]	Unaudited pro forma adjusted combined net tangible assets of the Group	Unaudited pro forma adjusted combined net tangible assets of the Group per Share	
	RM (1)	RM (2)	RM	RM (3)	HK\$ (4)
Based on the [REDACTED] of HK\$[REDACTED] per [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Notes:

- (1) The audited combined net tangible assets of the Group as at 31 December 2015 is extracted from the Accountant’s Report set out in Appendix I in this document.
- (2) The estimated [REDACTED] from the [REDACTED] are based on [REDACTED] at indicative [REDACTED] of HK\$[REDACTED] per [REDACTED], after deduction of the [REDACTED] fees and related expenses (excluding [REDACTED] which has been accounted for prior to 31 December 2015) payable by the Company.

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- (3) The unaudited pro forma adjusted combined net tangible assets of the Group per Share is calculated based on [REDACTED] Shares expected to be in issue immediately following the completion of the [REDACTED] but takes no account of any Shares which may be allotted and issued or repurchased by the Company pursuant to the general mandates.
- (4) The pro forma adjusted combined net tangible assets of the Group per Share are converted from Malaysia Ringgit to Hong Kong dollars at the rate of RM[REDACTED] to HK\$[REDACTED]. No representation is made that the amounts in Malaysia Ringgit have been, could have been or could be converted into Hong Kong dollars, or vice versa, at the rate or at any other rates or at all. The amount has been rounded to the nearest cent to conform to the presentation format of this document.
- (5) The unaudited pro forma adjusted combined net tangible assets of the Group in the table above has not been adjusted to show the effect of the final dividend of RM[REDACTED] proposed by the Company for the year ended 31 December 2015 in March 2016 (the “Dividend”). The unaudited pro forma adjusted combined net tangible assets of the Group after taking into account of the Dividend are set out below. The per share effect is based on [REDACTED] Shares as set out in note (3) above.

	Unaudited pro forma adjusted combined net tangible assets of the Group after taking into account of the Dividend	Unaudited pro forma adjusted combined net tangible assets of the Group per Share after taking into account of the Dividend	
	RM	RM	HK\$
Based on the [REDACTED] of HK\$[REDACTED] per [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

- (6) No adjustment has been made to the unaudited pro forma adjusted combined net tangible assets of the Group to reflect any trading results or other transactions of the Group entered into subsequent to 31 December 2015.

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[REDACTED]

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[REDACTED]

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[REDACTED]