

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX IV



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
C & H TRANSPORT SDN. BHD.**

(Company No.: 808916-H)

(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088

Fax +60 3 2279 3099

Email uhykl@uhy.com.my

Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of C & H Transport Sdn. Bhd., which comprise the statement of financial position as at 31 August 2015 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 42.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysia Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis of our audit opinion.

13. ACCOUNTANTS' REPORT (Cont'd)

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APPENDIX IV

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
C & H TRANSPORT SDN. BHD. (CONT'D)**

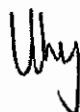
(Company No.: 808916-H)
(Incorporated in Malaysia)


Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2015 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of Chin Hin Group Berhad on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

5 JAN 2016



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
C & H TRANSPORT SDN. BHD.**

(Company No.: 808916-H)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
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Lingkaran Syed Putra
59200 Kuala Lumpur

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Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of C & H Transport Sdn. Bhd., which comprise the statement of financial position as at 31 December 2014 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 40.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysia Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis of our audit opinion.

13. ACCOUNTANTS' REPORT (Cont'd)



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
C & H TRANSPORT SDN. BHD. (CONT'D)**

(Company No.: 808916-H)
(Incorporated in Malaysia)

Opinion

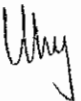
In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2014 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.


Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

This report is made solely to the member of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

8 JUN 2015



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
C & H TRANSPORT SDN. BHD.**

(Company No.: 808916-H)
(Incorporated in Malaysia)

Report on the Financial Statements

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

We have audited the financial statements of C & H Transport Sdn. Bhd., which comprise the statement of financial position as at 31 August 2014 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 5 to 34.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards, and the International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
C & H TRANSPORT SDN. BHD. (CONT'D)**


(Company No.: 808916-H)
(Incorporated in Malaysia)


Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2014 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of PP Chin Hin Sdn. Bhd. on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

13 JAN 2015



- 7 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
C & H TRANSPORT SDN. BHD.**

(Company No.: 808916-H)
(Incorporated in Malaysia)

UHY (AF1A11)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of C & H Transport Sdn. Bhd., which comprise the statement of financial position as at 31 December 2013 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 10 to 39.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
C & H TRANSPORT SDN. BHD. (CONT'D)**

(Company No.: 808916-H)
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2013 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

1. As disclosed in Note 2(a) to the financial statements, the Company adopted Malaysian Financial Reporting Standards on 1 January 2013 with a transition date of 1 January 2012. These standards were applied retrospectively by the Directors to the comparative information in these financial statements, including the statements of financial position as at 31 December 2012 and 1 January 2012, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the financial year ended 31 December 2012 and related disclosures. We were not engaged to report on the restated comparative information and it is unaudited. Our responsibilities as part of our audit of the financial statements of the Company for the financial year ended 31 December 2013 have, in these circumstances, included obtaining sufficient appropriate audit evidence that the opening balances as at 1 January 2013 do not contain misstatements that materially affect the financial position as of 31 December 2013 and financial performance and cash flows for the financial year then ended.

13. ACCOUNTANTS' REPORT (Cont'd)

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APPENDIX IV

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
C & H TRANSPORT SDN. BHD. (CONT'D)**

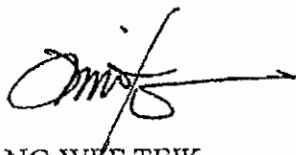
(Company No.: 808916-H)
(Incorporated in Malaysia)

Other Matters (Cont'd)

2. This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.
3. The financial statements of C&H Transport Sdn. Bhd. for the financial year ended 31 December 2012 were audited by another auditor who expressed an unmodified opinion on those financial statements on 22 May 2013.

UHY

UHY
Firm Number: AF 1411
Chartered Accountants



NG WEE TEIK
Approved Number: 1817/12/14 (J)
Chartered Accountant

KUALA LUMPUR
13 JUN 2014

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX IV (Cont'd)

賴 光 輝 會 計 師 樓

LAI KWANG HOOI & CO., (AF-0645)
CHARTERED ACCOUNTANTS

65 IRVING ROAD, 10400 PENANG.
Tel : 04-2287495 , 2292993
Fax : 04-2296939
Email Add : lkhcompany@gmail.com

COMPANY NO

808916 H

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
C & H TRANSPORT SDN. BHD.
(Incorporated in Malaysia)

REPORT ON THE FINANCIAL STATEMENTS

We have audited the financial statements of **C & H TRANSPORT SDN. BHD.**, which comprise the balance sheet as at December 31, 2012, and the income statement, changes in equity statement and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes thereon.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation and fair presentation of these financial statements in accordance with Private Entity Reporting Standards and the Companies Act, 1965 in Malaysia. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX IV (Cont'd)

賴 光 輝 會 計 師 樓

LAI KWANG HOOI & CO. (AF-0645)
CHARTERED ACCOUNTANTS

65 IRVING ROAD, 10400 PENANG.
Tel : 04-2287495 , 2292993
Fax : 04-2296939
Email Add : lkhcompany@gmail.com

COMPANY NO
808916 H

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

C & H TRANSPORT SDN. BHD. (cont')
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements have been properly drawn up in accordance with Private Entity Reporting Standards and the Companies Act, 1965 in Malaysia so as to give a true and fair view of the financial position of the Company as of December 31, 2012 and of its financial performance and cash flows for the year then ended.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

OTHER MATTERS

This report is solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



LAI KWANG HOOI & CO.
FIRM NO : AF-0645
CHARTERED ACCOUNTANTS

PENANG : 22 MAY 2013



LAI WOUI HEAN
APPROVAL NO : 1961/08/14(J)
PARTNER

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX IV (Cont'd)

賴光輝會計師樓

LAI KWANG HOOI & CO. (AF-0645)
CHARTERED ACCOUNTANTS

65 IRVING ROAD, 10400 PENANG.
Tel : 04-2287495 , 2292993
Fax : 04-2296939
Email Add : lkhcompany@gmail.com

COMPANY NO
808916 H

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

C & H TRANSPORT SDN. BHD.
(Incorporated in Malaysia)

REPORT ON THE FINANCIAL STATEMENTS

We have audited the financial statements of **C & H TRANSPORT SDN. BHD.**, which comprise the balance sheet as at December 31, 2011, and the income statement, changes in equity statement and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes thereon.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation and fair presentation of these financial statements in accordance with Private Entity Reporting Standards and the Companies Act, 1965 in Malaysia. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX IV (Cont'd)

賴光輝會計師樓

LAI KWANG HOOI & CO., (AF-0645)
CHARTERED ACCOUNTANTS

65 IRVING ROAD, 10400 PENANG.
Tel : 04-2287496 , 2292993
Fax : 04-2296939
Email Add : lkhcompany@gmail.com

COMPANY NO

808916 H

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

C & H TRANSPORT SDN. BHD. (cont')
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements have been properly drawn up in accordance with Private Entity Reporting Standards and the Companies Act, 1965 in Malaysia so as to give a true and fair view of the financial position of the Company as of December 31, 2011 and of its financial performance and cash flows for the year then ended.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

OTHER MATTERS

This report is solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



LAI KWANG HOOI & CO.
FIRM NO : AF-0645
CHARTERED ACCOUNTANTS



LAI WOUI HEAN
APPROVAL NO : 1961/08/12(J)
PARTNER

PENANG : - 9 MAY 2012



- 2 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CHIN HIN CONCRETE HOLDINGS SDN. BHD.**

(Company No.: 969862-P)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Chin Hin Concrete Holdings Sdn. Bhd., which comprise statement of financial position as at 31 August 2015 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 36.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.



- 3 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CHIN HIN CONCRETE HOLDINGS SDN. BHD. (CONT'D)**

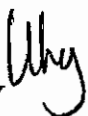
(Company No.: 969862-P)
(Incorporated in Malaysia)


Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2015 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of Chin Hin Group Berhad on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

5 JAN 2016



- 7 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CHIN HIN CONCRETE HOLDINGS SDN. BHD.**

(Company No.: 969862-P)
(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of Chin Hin Concrete Holdings Sdn. Bhd., which comprise statement of financial position as at 31 December 2014 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 10 to 41.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my



- 8 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CHIN HIN CONCRETE HOLDINGS SDN. BHD. (CONT'D)**

(Company No.: 969862-P)
(Incorporated in Malaysia)

Opinion


In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2014 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.


Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

This report is made solely to the member of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR
8 JUN 2015



- 3 -

**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
CHIN HIN CONCRETE HOLDINGS SDN. BHD.**

(Company No.: 969862-P)
(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of Chin Hin Concrete Holdings Sdn. Bhd., which comprise the statement of financial position as at 31 August 2014 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period ended 31 August 2014, and a summary of significant accounting policies and other explanatory information, as set out on pages 5 to 34.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis of our audit opinion.

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX V (Cont'd)



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**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
CHIN HIN CONCRETE HOLDINGS SDN. BHD. (CONT'D)**

(Company No.: 969862-P)

(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2014 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

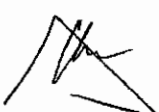
This report is made solely for the proposed listing exercise of PP Chin Hin Sdn. Bhd. on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.



UHY

Firm Number: AF 1411

Chartered Accountants



CHAN JEE PENG

Approved Number: 3068/08/16 (J)

Chartered Accountant

KUALA LUMPUR

13 JAN 2015



- 8 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CHIN HIN CONCRETE HOLDINGS SDN. BHD.**

(Company No.: 969862-P)
(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of Chin Hin Concrete Holdings Sdn. Bhd., which comprise the statements of financial position as at 31 December 2013 of the Group and of the Company, and the statements of comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 11 to 81.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CHIN HIN CONCRETE HOLDINGS SDN. BHD. (CONT'D)**

(Company No.: 969862-P)
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Group and of the Company as of 31 December 2013 and of their financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report the following:

- (a) In our opinion, the accounting and other records and the registers required by the Act to be kept by the Company and its subsidiary companies of which we have acted as auditors have been properly kept in accordance with the provisions of the Act.
- (b) We have considered the accounts and the auditors' reports of all the subsidiary companies of which we have not acted as auditors, as disclosed in Note 6 to the financial statements.
- (c) We are satisfied that the accounts of the subsidiary companies that have been consolidated with the Company's financial statements are in form and content appropriate and proper for the purposes of the preparation of the financial statements of the Group and we have received satisfactory information and explanations required by us for those purposes.
- (d) The audit reports on the accounts of the subsidiary companies did not contain any qualification or any adverse comment made under Section 174 (3) of the Act.



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CHIN HIN CONCRETE HOLDINGS SDN. BHD. (CONT'D)**

(Company No.: 969862-P)
(Incorporated in Malaysia)

Other Matters

1. The financial statements of the Company for the financial year ended 31 December 2012 were audited by another auditor who expressed an unmodified opinion on those financial statements on 12 May 2013.
2. This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

A handwritten version of the UHY logo, written in black ink.

UHY
Firm Number: AF 1411
Chartered Accountants

A handwritten signature in black ink, appearing to read 'Ng Wee Teik'.

NG WEE TEIK
Approved Number: 1817/12/14 (J)
Chartered Accountant

KUALA LUMPUR
13 JUN 2014

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX V (Cont'd)

969862 - P

Independent Auditors' Report to the Members of
CHIN HIN CONCRETE HOLDINGS SDN. BHD.
(Formerly known as **CHIN HIN MIX HOLDINGS SDN. BHD.**)
(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of **Chin Hin Concrete Holdings Sdn. Bhd.** (Formerly known as **Chin Hin Mix Holdings Sdn. Bhd.**) which comprise the statement of financial position as at 31 December, 2012 of the Group and of the Company and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Group and of the Company for the period from 29 November, 2011 (Date of Incorporation) to 31 December, 2012, and a summary of significant accounting policies and other explanatory information, as set out on pages 8 to 34.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and the Companies Act, 1965 in Malaysia and with International Financial Reporting Standards, and for such internal control as the directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved Standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

CHANG KONG FOO & CO.
CHARTERED ACCOUNTANTS

FIRM NO. AF 0385

ALOR SETAR

DATE: 12 MAY 2013

NO.1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.

Tel: 04-7311109, 7312804 Fax: 04-7318501 E-mail: ckfco@cas.net.my

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX V (Cont'd)

969862 - P

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements have been properly drawn up in accordance with Malaysian Financial Reporting Standards and the Companies Act, 1965 in Malaysia and with International Financial Reporting Standards so as to give a true and fair view of the financial position of the Group and of the Company as at 31 December, 2012 and of its financial performance and cash flows for the period from 29 November, 2011 (Date of Incorporation) to 31 December, 2012.

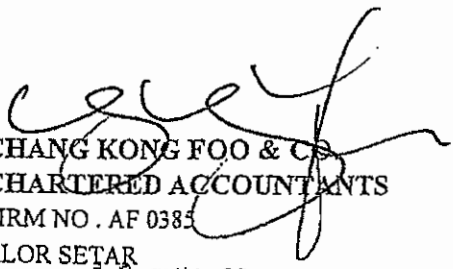
Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report the following:

- a) In our opinion the accounting and other records and the registers required by the Act to be kept by the Company and its subsidiary have been properly kept in accordance with the provision of the Act.
- b) We are satisfied that the financial statements of the subsidiaries that have been consolidated with the Company's financial statements are in form and content appropriate and proper for the purposes of the preparation of the financial statements of the Group and we have received satisfactory information and explanations required by us for those purposes.
- c) The audit reports on the financial statements of the subsidiary did not contain any qualification or any adverse comment made under Section 174(3) of the Act.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



CHANG KONG FOO & CO
CHARTERED ACCOUNTANTS
FIRM NO. AF 0385

ALOR SETAR

DATE: 2 MAY 2013

NO.1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.

Tel: 04-7311109, 7312804 Fax: 04-7318501 E-mail: ckfeo@cas.net.my


CHANG KONG FOO
CHARTERED ACCOUNTANT
APPROVAL NO: 988/05/14(J/PH)



- 2 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
CHIN HIN CONCRETE (KL) SDN. BHD.**

(Company No.: 818159-D)
(Incorporated in Malaysia)

Report on the Financial Statements

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

We have audited the financial statements of Chin Hin Concrete (KL) Sdn. Bhd., which comprise the statement of financial position as at 31 August 2015 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 48.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis of our audit opinion.



- 3 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
CHIN HIN CONCRETE (KL) SDN. BHD. (CONT'D)**

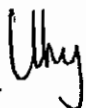
(Company No.: 818159-D)
(Incorporated in Malaysia)


Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2015 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of Chin Hin Group Berhad on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

5 JAN 2016



- 7 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
CHIN HIN CONCRETE (KL) SDN. BHD.**

(Company No.: 818159-D)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Chin Hin Concrete (KL) Sdn. Bhd., which comprise the statement of financial position as at 31 December 2014 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 53.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis of our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CHIN HIN CONCRETE (KL) SDN. BHD. (CONT'D)**

(Company No.: 818159-D)
(Incorporated in Malaysia)

Opinion


In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2014 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.


Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

8 JUN 2015



- 3 -

**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
CHIN HIN CONCRETE (KL) SDN. BHD.**

(Company No.: 818159-D)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Chin Hin Concrete (KL) Sdn. Bhd., which comprise the statement of financial position as at 31 August 2014 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 5 to 47.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
CHIN HIN CONCRETE (KL) SDN. BHD. (CONT'D)**

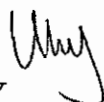
(Company No.: 818159-D)
(Incorporated in Malaysia)


Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2014 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of PP Chin Hin Sdn. Bhd. on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

13 JAN 2015

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VI (Cont'd)



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
CHIN HIN CONCRETE (KL) SDN. BHD.**

(Company No.: 818159-D)
(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of Chin Hin Concrete (KL) Sdn. Bhd., which comprise the statement of financial position as at 31 December 2013 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 10 to 52.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
CHIN HIN CONCRETE (KL) SDN. BHD. (CONT'D)**

(Company No.: 818159-D)
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2013 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

1. As disclosed in Note 2 to the financial statements, the Company adopted Malaysian Financial Reporting Standards on 1 January 2013 with a transition date of 1 January 2012. These standards were applied retrospectively by Directors to the comparative information in these financial statements, including the statement of financial position as at 31 December 2012 and 1 January 2012 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the financial year ended 31 December 2012 and related disclosures. We were not engaged to report on the restated comparative information and it is unaudited. Our responsibilities as part of our audit of the financial statements of the Company for the financial year ended 31 December 2013 have, in these circumstances, included obtaining sufficient appropriate audit evidence that the opening balances as at 1 January 2013 do not contain misstatements that materially affect the financial position as of 31 December 2013 and financial performance and cash flows for the financial year then ended.

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VI (Cont'd)



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
CHIN HIN CONCRETE (KL) SDN. BHD. (CONT'D)**

(Company No.: 818159-D)
(Incorporated in Malaysia)

Other Matters (Cont'd)

2. This report is made solely to the member of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.
3. The financial statements of Chin Hin Concrete (KL) Sdn. Bhd. for the financial year ended 31 December 2012 were audited by another auditor who expressed an unmodified opinion on those financial statements on 4 June 2013.

A handwritten version of the UHY logo, written in black ink.

UHY
Firm Number: AF 1411
Chartered Accountants

A handwritten signature in black ink, appearing to read 'Ng Wee Teik'.

NG WEE TEIK
Approved Number: 1817/12/14 (J)
Chartered Accountant

KUALA LUMPUR
13 JUN 2014

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VI (Cont'd)

賴光輝會計師樓

LAI KWANG HOOI & CO. (AF-0645)
CHARTERED ACCOUNTANTS

65 IRVING ROAD, 10400 PENANG.
Tel : 04-2287495 , 2292993
Fax : 04-2296939
Email Add : lkhcompany@gmail.com

COMPANY NO

818159	D
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

CHIN HIN CONCRETE (KL) SDN. BHD.
(Incorporated in Malaysia)

REPORT ON THE FINANCIAL STATEMENTS

We have audited the financial statements of **CHIN HIN CONCRETE (KL) SDN. BHD.**, which comprise the balance sheet as at December 31, 2012, and the income statement, changes in equity statement and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes thereon.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation and fair presentation of these financial statements in accordance with Private Entity Reporting Standards and the Companies Act, 1965 in Malaysia. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VI (Cont'd)

賴光輝會計師樓

LAI KWANG HOOI & CO. (AF-0645)
CHARTERED ACCOUNTANTS

65 IRVING ROAD, 10400 PENANG.
Tel: 04-2287495, 2292993
Fax: 04-2296939
Email Add: lkhcompany@gmail.com

COMPANY NO

818159 D

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

CHIN HIN CONCRETE (KL) SDN. BHD. (Cont'd)
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements have been properly drawn up in accordance with Private Entity Reporting Standards and the Companies Act, 1965 in Malaysia so as to give a true and fair view of the financial position of the Company as of December 31, 2012 and of its financial performance and cash flows for the year then ended.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

OTHER MATTERS

This report is solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



LAI KWANG HOOI & CO.
FIRM NO : AF-0645
CHARTERED ACCOUNTANTS



LAI WOOI HEAN
APPROVAL NO : 1961/08/14(J)
PARTNER

PENANG: 04 JUN 2013

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VI (Cont'd)

賴光輝會計師樓

LAI KWANG HOOI & CO., (AF-0645)
CHARTERED ACCOUNTANTS

65 IRVING ROAD, 10400 PENANG.
Tel : 04-2287495 , 2292993
Fax : 04-2296939
Email Add : lkhcompany@gmail.com

COMPANY NO

818159	D
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

CHIN HIN CONCRETE (KL) SDN. BHD.
(Incorporated in Malaysia)

REPORT ON THE FINANCIAL STATEMENTS

We have audited the financial statements of **CHIN HIN CONCRETE (KL) SDN. BHD.**, which comprise the balance sheet as at December 31, 2011, and the income statement, changes in equity statement and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes thereon.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation and fair presentation of these financial statements in accordance with Private Entity Reporting Standards and the Companies Act, 1965 in Malaysia. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VI (Cont'd)

賴光輝會計師樓

LAI KWANG HOOI & CO., (AF-0645)
CHARTERED ACCOUNTANTS

65 IRVING ROAD, 10400 PENANG.
Tel : 04-2287495 , 2292993
Fax : 04-2296939
Email Add : lkhcompany@gmail.com

COMPANY NO

818159 | D

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

CHIN HIN CONCRETE (KL) SDN. BHD. (Cont'd)
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements have been properly drawn up in accordance with Private Entity Reporting Standards and the Companies Act, 1965 in Malaysia so as to give a true and fair view of the financial position of the Company as of December 31, 2011 and of its financial performance and cash flows for the year then ended.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

OTHER MATTERS

This report is solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



LAI KWANG HOOI & CO.
FIRM NO : AF-0645
CHARTERED ACCOUNTANTS



LAI WOUI HEAN
APPROVAL NO : 1961/08/12(J)
PARTNER

PENANG: 03 JUN 2012

13. ACCOUNTANTS' REPORT (Cont'd)**APPENDIX VII**

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UHY (AF1411)
Chartered Accountants
 Suite 11.05, Level 11
 The Gardens South Tower
 Mid Valley City
 Lingkaran Syed Putra
 59200 Kuala Lumpur

Phone +60 3 2279 3088
 Fax +60 3 2279 3099
 Email uhykl@uhy.com.my
 Web www.uhy.com.my

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
 CHIN HIN CONCRETE (NORTH) SDN. BHD.**

(Company No.: 803784-W)
 (Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of Chin Hin Concrete (North) Sdn. Bhd., which comprise the statement of financial position as at 31 August 2015 of the Company, and statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 47.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VII

UHY

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
CHIN HIN CONCRETE (NORTH) SDN. BHD. (CONT'D)**


(Company No.: 803784-W)
(Incorporated in Malaysia)


Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2015 and of their financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of Chin Hin Group Berhad on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.

UHY 
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

5 JAN 2016



- 7 -

UHY (AF1411)
Chartered Accountants
 Suite 11.05, Level 11
 The Gardens South Tower
 Mid Valley City
 Lingkaran Syed Putra
 59200 Kuala Lumpur

Phone +60 3 2279 3088
 Fax +60 3 2279 3099
 Email uhyki@uhy.com.my
 Web www.uhy.com.my

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
 CHIN HIN CONCRETE (NORTH) SDN. BHD.**

(Company No.: 803784-W)
 (Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of Chin Hin Concrete (North) Sdn. Bhd., which comprise the statement of financial position as at 31 December 2014 of the Company, and statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 52.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VII



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CHIN HIN CONCRETE (NORTH) SDN. BHD. (CONT'D)**

(Company No.: 803784-W)
(Incorporated in Malaysia)

Opinion


In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2014 and of their financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.


Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

This report is made solely to the member of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

8 JUN 2015



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**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
CHIN HIN CONCRETE (NORTH) SDN. BHD.**

(Company No.: 803784-W)
(Incorporated in Malaysia)

Report on the Financial Statements

UHY (AF1411)
Chartered Accountant:
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

We have audited the financial statements of Chin Hin Concrete (North) Sdn. Bhd., which comprise the statement of financial position as at 31 August 2014 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period ended 31 August 2014, and a summary of significant accounting policies and other explanatory information, as set out on pages 5 to 46.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
CHIN HIN CONCRETE (NORTH) SDN. BHD. (CONT'D)**


(Company No.: 803784-W)
(Incorporated in Malaysia)


Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2014 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of PP Chin Hin Sdn. Bhd. on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

13 JAN 2015



- 7 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CHIN HIN CONCRETE (NORTH) SDN. BHD.**

(Company No.: 803784-W)
(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of Chin Hin Concrete (North) Sdn. Bhd., which comprise the statements of financial position as at 31 December 2013 of the Group and of the Company, and the statements of comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 10 to 70.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CHIN HIN CONCRETE (NORTH) SDN. BHD. (CONT'D)**

(Company No.: 803784-W)

(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Group and of the Company as of 31 December 2013 and of their financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report the following:

- (a) In our opinion, the accounting and other records and the registers required by the Act to be kept by the Company of which we have acted as auditors have been properly kept in accordance with the provisions of the Act.
- (b) We have considered the accounts and the auditors' reports of the subsidiary company of which we have not acted as auditors, as disclosed in Note 5 to the financial statements.
- (c) We are satisfied that the accounts of the subsidiary company that have been consolidated with the Company's financial statements are in form and content appropriate and proper for the purposes of the preparation of the financial statements of the Group and we have received satisfactory information and explanations required by us for those purposes.
- (d) The audit reports on the accounts of the subsidiary company did not contain any qualification or any adverse comment made under Section 174 (3) of the Act.

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VII (Cont'd)



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CHIN HIN CONCRETE (NORTH) SDN. BHD. (CONT'D)**

(Company No.: 803784-W)
(Incorporated in Malaysia)

Other Matters

1. The financial statements of the Group and of the Company for the financial year ended 31 December 2012 were audited by another auditor who expressed an unmodified opinion on those financial statements on 7 June 2013.
2. This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

UHY

UHY
Firm Number: AF 1411
Chartered Accountants

A handwritten signature in black ink, appearing to read 'Ng Wee Teik', with a long horizontal stroke extending to the right.

NG WEE TEIK
Approved Number: 1817/12/14 (J)
Chartered Accountant

KUALA LUMPUR
13 JUN 2014

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VII (Cont'd)

803784 - W

Independent Auditors' Report to the Members of
CHIN HIN CONCRETE (NORTH) SDN. BHD.
(Formerly known as **LV MIX SDN. BHD.; CHIN HIN MIX SDN. BHD.**)
(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of **Chin Hin Concrete (North) Sdn. Bhd. (Formerly known as LV Mix Sdn. Bhd.; Chin Hin Mix Sdn. Bhd.)** which comprise the statement of financial position as at **31 December, 2012** of the Group and of the Company and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Group and of the Company for the year ended **31 December, 2012**, and a summary of significant accounting policies and other explanatory information, as set out on pages 8 to 33.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and the Companies Act, 1965 in Malaysia and with International Financial Reporting Standards, and for such internal control as the directors determine are necessary to enable the preparation of financial statements that are free from material misstatement: whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved Standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

CHANG KONG FOO & CO.
CHARTERED ACCOUNTANTS
FIRM NO. AF 0385

ALOR SETAR,
DATE: 07 JUN 2013

NO.1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.

Tel: 04-7311109, 7312804 Fax: 04-7318501 E-mail: ckfco@cas.net.my

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VII (Cont'd)

803784 - W

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements have been properly drawn up in accordance with Malaysian Financial Reporting Standards and the Companies Act, 1965 in Malaysia and with International Financial Reporting Standards so as to give a true and fair view of the financial position of the Group and of the Company as at 31 December, 2012 and of its financial performance and cash flows for the year then ended.

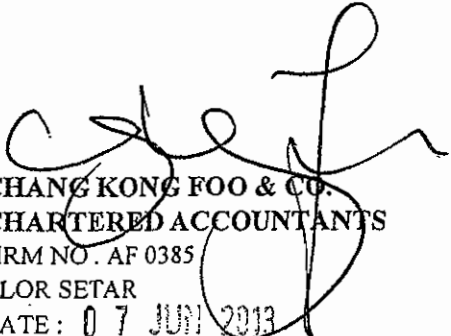
Report on Other Legal and Regulatory Requirements

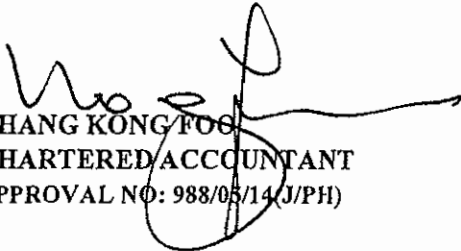
In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report the following:

- a) In our opinion the accounting and other records and the registers required by the Act to be kept by the Company and its subsidiary have been properly kept in accordance with the provision of the Act.
- b) We are satisfied that the financial statements of the subsidiary that have been consolidated with the Company's financial statements are in form and content appropriate and proper for the purposes of the preparation of the financial statements of the Group and we have received satisfactory information and explanations required by us for those purposes.
- c) The audit reports on the financial statements of the subsidiary did not contain any qualification or any adverse comment made under Section 174(3) of the Act.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.


CHANG KONG FOO & CO.
CHARTERED ACCOUNTANTS
FIRM NO. AF 0385
ALOR SETAR
DATE: 07 JUN 2013


CHANG KONG FOO
CHARTERED ACCOUNTANT
APPROVAL NO: 988/05/14(J/PH)

NO.1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.

Tel: 04-7311109, 7312804 Fax: 04-7318501 E-mail: ckfco@cas.net.my

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VII (Cont'd)

803784 - W

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

CHIN HIN CONCRETE (NORTH) SDN. BHD.
(Formerly known as LV MIX SDN. BHD.; CHIN HIN MIX SDN. BHD.)
(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of **CHIN HIN CONCRETE (NORTH) SDN. BHD. (Formerly known as LV MIX SDN. BHD.; CHIN HIN MIX SDN. BHD.)**, which comprise the balance sheet as at **31 DECEMBER, 2011** of the Group and of the Company and the income statement, statement of changes in equity and cash flow statement of the Group and of the Company for the year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 27.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation and fair presentation of these financial statements in accordance with Private Entity Reporting Standards and the Companies Act 1965 in Malaysia, and for such internal control as the directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved Standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

CHANG KONG FOO & CO.
CHARTERED ACCOUNTANTS
FIRM NO. AF 0385

ALOR SETAR

DATE: 08 JUN 2012

NO. 1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.
Tel: 04-7312804, 7322999, 7335546 Fax: 04-7342835 E-mail: ckfco@cas.net.my

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VII (Cont'd)

803784 - W

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

Opinion

In our opinion, the financial statements have been properly drawn up in accordance with Private Entity Reporting Standards and the Companies Act 1965 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as at **31 DECEMBER, 2011** and of its financial performance and cash flows for the year then ended.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act 1965 in Malaysia, we also report the following:

- a) In our opinion, the accounting and other records and the registers required by the Act to be kept by the Company and its subsidiary have been properly kept in accordance with the provision of the Act.
- b) We are satisfied that the accounts of the subsidiary that have been consolidated with the Company's financial statements are in form and content appropriate and proper for the purposes of the preparation of the financial statements of the Group and we have received satisfactory information and explanations required by us for those purposes.
- c) Our audit reports on the accounts of the subsidiaries did not contain any qualification or any adverse comment made under Section. 174(3) of the Act.

Other Matters

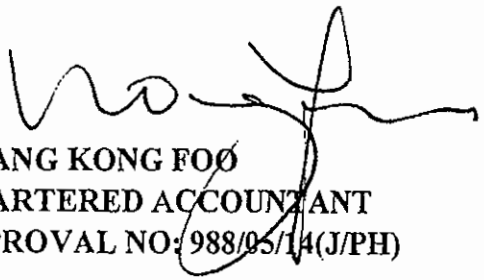
This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



CHANG KONG FOO & CO.
CHARTERED ACCOUNTANTS
FIRM NO. AF 0385

ALOR SETAR

DATE: 08 JUN 2012



CHANG KONG FOO
CHARTERED ACCOUNTANT
APPROVAL NO: 988/05/14(J/PH)

NO. 1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.
Tel: 04-7312804, 7322999, 7335546 Fax: 04-7342835 E-mail: ckfco@cas.net.my

13. ACCOUNTANTS' REPORT (Cont'd)**APPENDIX VIII**

- 2 -

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
STARKEN AAC SDN. BHD.**

(Company No.: 752003-D)
(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of Starken AAC Sdn. Bhd., which comprise the statement of financial position as at 31 August 2015 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 50.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.



**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
STARKEN AAC SDN. BHD. (CONT'D)**


(Company No.: 752003-D)
(Incorporated in Malaysia)


Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2015 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of Chin Hin Group Berhad on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

5 JAN 2016



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
STARKEN AAC SDN. BHD.**

(Company No.: 752003-D)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Starken AAC Sdn. Bhd., which comprise the statement of financial position as at 31 December 2014 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 53.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
STARKEN AAC SDN. BHD. (CONT'D)**

(Company No.: 752003-D)
(Incorporated in Malaysia)

Opinion


In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2014 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.


Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company and its subsidiary companies of which we have acted as auditors have been properly kept in accordance with the provisions of the Act.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

8 JUN 2015



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INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF STARKEN AAC SDN. BHD.

(Company No.: 752003-D)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Starken AAC Sdn. Bhd., which comprise the statement of financial position as at 31 August 2014 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 5 to 45.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
STARKEN AAC SDN. BHD. (CONT'D)**

(Company No.: 752003-D)

(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2014 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of PP Chin Hin Sdn. Bhd. on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.

UHY
Firm Number: AF 1411
Chartered Accountants

CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

13 JAN 2015



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
STARKEN AAC SDN. BHD.**

(Company No.: 752003-D)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhyki@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Starken AAC Sdn. Bhd., which comprise the statement of financial position as at 31 December 2013 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 50.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
STARKEN AAC SDN. BHD. (CONT'D)**

(Company No.: 752003-D)
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2013 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

1. This report is made solely to the member of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.
2. The financial statements of Starken AAC Sdn. Bhd. for the financial year ended 31 December 2012 were audited by another firm of chartered accountant in which the auditors expressed an unmodified opinion on the financial statements dated 7 June 2013.

UHY
Firm Number: AF 1411
Chartered Accountants

NG WEE TEIK
Approved Number: 1817/12/14 (J)
Chartered Accountant

KUALA LUMPUR
13 JUN 2014

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VIII (Cont'd)

752003 - D

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

STARKEN AAC SDN. BHD.

(Formerly known as CHIN HIN INDUSTRIES SDN. BHD.,

CHIN HIN CEMENT BRICK SDN. BHD.)

(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of Starken AAC Sdn. Bhd. (Formerly known as Chin Hin Industries Sdn. Bhd., Chin Hin Cement Brick Sdn. Bhd.), which comprise the statement of financial position as at 31 December, 2012 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 7 to 23.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and the Companies Act, 1965 in Malaysia and with International Financial Reporting Standards, and for such internal control as the directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved Standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

**CHANG KONG FOO & CO.
CHARTERED ACCOUNTANT
FIRM NO. AF 0385**

ALOR SETAR

DATE: 07 JUN 2013

NO.1010, FIRST FLOOR, KOMPLEKS SRI PUTRA. SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.

Tel: 04-7311109, 7312804

Fax: 04-7318501

E-mail: ckfco@cas.net.my

13. ACCOUNTANTS' REPORT (Cont'd)**APPENDIX VIII (Cont'd)**

752003 - D

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion


In our opinion, the financial statements have been properly drawn up in accordance with Malaysian Financial Reporting Standards and the Companies Act, 1965 in Malaysia and with International Financial Reporting Standards so as to give a true and fair view of the financial position of the Company as at 31 December, 2012 and of its financial performance and cash flows for the year then ended.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provision of the Act.

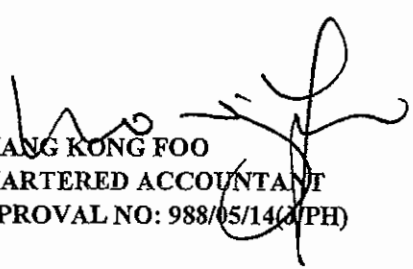
Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



CHANG KONG FOO & CO
CHARTERED ACCOUNTANT
FIRM NO. AF 0385

ALOR SETAR
DATE: 07 JUN 2013



CHANG KONG FOO
CHARTERED ACCOUNTANT
APPROVAL NO: 988/05/14(A/PH)

NO.1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.

Tel: 04-7311109, 7312804

Fax: 04-7318501

E-mail: ckfco@cas.net.my

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VIII (Cont'd)

752003 - D

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
STARKEN AAC SDN. BHD.**

**(Formerly known as CHIN HIN INDUSTRIES SDN. BHD.,
CHIN HIN CEMENT BRICK SDN. BHD.)
(Incorporated in Malaysia)**

Report on the Financial Statements

We have audited the financial statements of STARKEN AAC SDN. BHD. (Formerly known as CHIN HIN INDUSTRIES SDN. BHD., CHIN HIN CEMENT BRICK SDN. BHD.), which comprise the balance sheet as at 30 APRIL, 2011 and the income statement, statement of changes in equity and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 18.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Private Entity Reporting Standards and the Companies Act 1965 in Malaysia, and for such internal control as the directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved Standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

CHANG KONG FOO & CO.
CHARTERED ACCOUNTANTS
FIRM NO. AF 0385

ALOR SETAR

DATE: 05 OCT 2011

NO. 1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.
Tel: 04-7312804, 7322999, 7335546 Fax: 04-7342835 E-mail: ckfco@streamyx.com

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX VIII (Cont'd)

752003 - D

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

Opinion

In our opinion, the financial statements have been properly drawn up in accordance with Private Entity Reporting Standards and the Companies Act 1965 in Malaysia so as to give a true and fair view of the financial position of the Company as at 30 APRIL, 2011 and of its financial performance and cash flows for the year then ended.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act 1965 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provision of the Act.

Other Matters

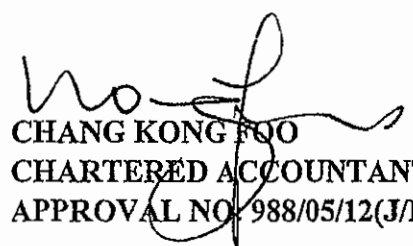
This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



CHANG KONG FOO & CO.
CHARTERED ACCOUNTANTS
FIRM NO. AF 0385

ALOR SETAR

DATE: 05 OCT 2011



CHANG KONG FOO
CHARTERED ACCOUNTANT
APPROVAL NO: 988/05/12(J/PH)

NO. 1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.
Tel: 04-7312804, 7322999, 7335546 Fax: 04-7342835 E-mail: ckfco@streamyx.com



- 2 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
G-CAST CONCRETE SDN. BHD.**

(Company No.: 971228-X)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of G-Cast Concrete Sdn. Bhd., which comprise the statement of financial position as at 31 August 2015 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 47.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis of our audit opinion.



**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
G-CAST CONCRETE SDN. BHD. (CONT'D)**


(Company No.: 971228-X)
(Incorporated in Malaysia)


Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2015 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of Chin Hin Group Berhad on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.

UHY 
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

5 JAN 2016

13. ACCOUNTANTS' REPORT (Cont'd)**APPENDIX IX**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
G-CAST CONCRETE SDN. BHD.**

(Company No.: 971228-X)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of G-Cast Concrete Sdn. Bhd., which comprise the statement of financial position as at 31 December 2014 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 48.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis of our audit opinion.



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
G-CAST CONCRETE SDN. BHD. (CONT'D)**

(Company No.: 971228-X)
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2014 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

This report is made solely to the member of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

UHY

Firm Number: AF 1411
Chartered Accountants

CHAN JEE PENG

Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

8 JUN 2015



**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
G-CAST CONCRETE SDN. BHD.**

(Company No.: 971228-X)
(Incorporated in Malaysia)

Report on the Financial Statements

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

We have audited the financial statements of G-Cast Concrete Sdn. Bhd., which comprise the statement of financial position as at 31 August 2014 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 5 to 42.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
G-CAST CONCRETE SDN. BHD. (CONT'D)**

(Company No.: 971228-X)
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2014 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of PP Chin Hin Sdn. Bhd. on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.

UHY
Firm Number: AF 1411
Chartered Accountants

CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

13 JAN 2015



- 7 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
G-CAST CONCRETE SDN. BHD.**

(Company No.: 971228-X)
(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of G-Cast Concrete Sdn. Bhd., which comprise the statement of financial position as at 31 December 2013 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 46.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

13. ACCOUNTANTS' REPORT (Cont'd)

UHY

APPENDIX IX (Cont'd)

- 8 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
G-CAST CONCRETE SDN. BHD. (CONT'D)**

(Company No.: 971228-X)

(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2013 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

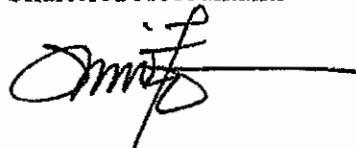
1. This report is made solely to the member of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.
2. The financial statements of G-Cast Concrete Sdn. Bhd. for the financial period ended 31 December 2012 were audited by another firm of chartered accountant in which the auditors expressed an unmodified opinion on the financial statements dated 20 May 2013.

UHY

UHY

Firm Number: AF 1411

Chartered Accountants



NG WEE TEIK

Approved Number: 1817/12/14 (J)

Chartered Accountant

KUALA LUMPUR

13 JUN 2014

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX IX (Cont'd)

971228 - X

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

G-CAST CONCRETE SDN. BHD.

(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of **G-Cast Concrete Sdn. Bhd.** which comprise the statement of financial position as at **31 December, 2012** and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the period from **11 December, 2011 (Date of Incorporation) to 31 December, 2012**, and a summary of significant accounting policies and other explanatory information, as set out on pages 7 to 26.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and the Companies Act, 1965 in Malaysia and with International Financial Reporting Standards, and for such internal control as the directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved Standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

CHANG KONG FOO & CO.
CHARTERED ACCOUNTANT
FIRM NO. AF 0385

ALOR SETAR

DATE: **20 MAY 2013**

NO.1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.

Tel: 04-7311109, 7312804

Fax: 04-7318501

E-mail: ckfco@cas.net.my

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX IX (Cont'd)

971228 - X

Opinion


In our opinion, the financial statements have been properly drawn up in accordance with Malaysian Financial Reporting Standards and the Companies Act, 1965 in Malaysia and with International Financial Reporting Standards so as to give a true and fair view of the financial position of the Company as at 31 December, 2012 and of its financial performance and cash flows for the period from 11 December, 2011 (Date of Incorporation) to 31 December, 2012.

Report on Other Legal and Regulatory Requirements

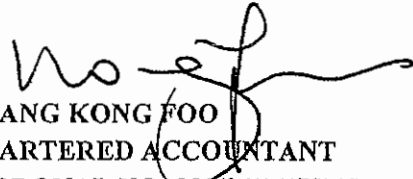
In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provision of the Act.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



CHANG KONG FOO & CO.
CHARTERED ACCOUNTANT
FIRM NO. AF 0385



CHANG KONG FOO
CHARTERED ACCOUNTANT
APPROVAL NO: 988/05/14(J/PH)

ALOR SETAR

DATE: 20 MAY 2013

NO.1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.

Tel: 04-7311109, 7312804

Fax: 04-7318501

E-mail: ckfco@cas.net.my

13. ACCOUNTANTS' REPORT (Cont'd)**APPENDIX X**

- 2 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
GREEN CEMENT SDN. BHD.**

(Company No.: 1008610-A)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Green Cement Sdn. Bhd., which comprise statement of financial position as at 31 August 2015 of the Company, and statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 20.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis of our audit opinion.



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
GREEN CEMENT SDN. BHD. (CONT'D)**


(Company No.: 1008610-A)
(Incorporated in Malaysia)


Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2015 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of Chin Hin Group Berhad on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

5 JAN 2016



- 7 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
GREEN CEMENT SDN. BHD.**

(Company No.: 1008610-A)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Green Cement Sdn. Bhd., which comprise statement of financial position as at 31 December 2014 of the Company, and statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 25.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis of our audit opinion.



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
GREEN CEMENT SDN. BHD. (CONT'D)**

(Company No.: 1008610-A)
(Incorporated in Malaysia)

Opinion

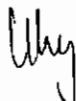
In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2014 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirement of the Companies Act, 1965 in Malaysia.


Report on Other Legal and Regulatory Requirements

In accordance with the requirement of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

8 JUN 2015



**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
GREEN CEMENT SDN. BHD.**

(Company No.: 1008610-A)
(Incorporated in Malaysia)

Report on the Financial Statements

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

We have audited the financial statements of Green Cement Sdn. Bhd., which comprise the statement of financial position as at 31 August 2014 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 5 to 21.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
GREEN CEMENT SDN. BHD. (CONT'D)**

(Company No.: 1008610-A)

(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2014 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of PP Chin Hin Sdn. Bhd. on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.

UHY

Firm Number: AF 1411

Chartered Accountants

CHAN JEE PENG

Approved Number: 3068/08/16 (J)

Chartered Accountant

KUALA LUMPUR

13 JAN 2015



- 7 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
GREEN CEMENT SDN. BHD.**

(Company No.: 1008610-A)
(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of Green Cement Sdn. Bhd., which comprise the statement of financial position as at 31 December 2013 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 25.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

13. ACCOUNTANTS' REPORT (Cont'd)

UHY

APPENDIX X (Cont'd)

- 8 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
GREEN CEMENT SDN. BHD. (CONT'D)**

(Company No.: 1008610-A)
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2013 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

Report on Other Legal and Regulatory Requirements

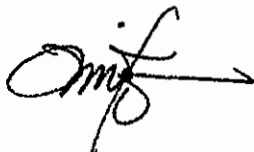
In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

1. This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.
2. The financial statements of Green Cement Sdn. Bhd. for the financial period ended 31 December 2012 were audited by another auditor who expressed an unmodified opinion on those financial statements on 7 June 2013.

UHY

UHY
Firm Number: AF 1411
Chartered Accountants



NG WEE TEIK
Approved Number: 1817/12/14 (J)
Chartered Accountant

KUALA LUMPUR
13 JUN 2014

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX X (Cont'd)

1008610 - A

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
GREEN CEMENT SDN. BHD.
(Incorporated in Malaysia)**

Report on the Financial Statements

We have audited the financial statements of Green Cement Sdn. Bhd., which comprise the statement of financial position as at 31 December, 2012 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 8 to 18.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and the Companies Act, 1965 in Malaysia, and with International Financial Reporting Standards, and for such internal control as the directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved Standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

CHANG KONG FOO & CO.
CHARTERED ACCOUNTANTS
FIRM NO. AF 0385

ALOR SETAR

DATE: 07 JUN 2013

NO.1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.

Tel: 04-7311109, 7312804 Fax: 04-7318501 E-mail: ckfco@cas.net.my

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX X (Cont'd)

1008610 - A

Opinion

In our opinion, the financial statements have been properly drawn up in accordance with Malaysian Financial Reporting Standards and the Companies Act, 1965 in Malaysia and with International Financial Reporting Standards so as to give a true and fair view of the financial position of the Company as at 31 December, 2012 and of its financial performance and cash flows for the period from 4 July, 2012 (Date of Incorporation) to 31 December, 2012.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provision of the Act.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



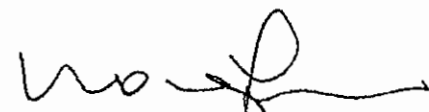
CHANG KONG FOO & CO.
CHARTERED ACCOUNTANTS
FIRM NO. AF 0385

ALOR SETAR

DATE: 07 JUN 2013

NO.1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.

Tel: 04-7311109, 7312804 Fax: 04-7318501 E-mail: ckfco@cas.net.my



CHANG KONG FOO
CHARTERED ACCOUNTANT
APPROVAL NO: 988/05/14(J/PH)



- 2 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
PINTAR SINAR SDN. BHD.**

(Company No.: 916505-X)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Pintar Sinar Sdn. Bhd., which comprise the statement of financial position as at 31 August 2015 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 31.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine to be necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis of our audit opinion.

13. ACCOUNTANTS' REPORT (Cont'd)



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
PINTAR SINAR SDN. BHD. (CONT'D)**


(Company No.: 916505-X)
(Incorporated in Malaysia)


Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2015 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of Chin Hin Group Berhad on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

5 JAN 2016



- 7 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
PINTAR SINAR SDN. BHD.**

(Company No.: 916505-X)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Pintar Sinar Sdn. Bhd., which comprise the statement of financial position as at 31 December 2014 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 35.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine to be necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis of our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
PINTAR SINAR SDN. BHD. (CONT'D)**

(Company No.: 916505-X)
(Incorporated in Malaysia)

Opinion


In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2014 and of their financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.


Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

8 JUN 2015



- 3 -

**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
PINTAR SINAR SDN. BHD.**

(Company No.: 916505-X)
(Incorporated in Malaysia)

Report on the Financial Statements

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

We have audited the financial statements of Pintar Sinar Sdn. Bhd., which comprise the statement of financial position as at 31 August 2014 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 5 to 29.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.



**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
PINTAR SINAR SDN. BHD. (CONT'D)**


(Company No.: 916505-X)
(Incorporated in Malaysia)


Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2014 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of PP Chin Hin Sdn. Bhd. on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

13 JAN 2015

13. ACCOUNTANTS' REPORT (*Cont'd*)



APPENDIX XI (*Cont'd*)

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
PINTAR SINAR SDN. BHD.**

(Company No.: 916505-X)
(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of Pintar Sinar Sdn. Bhd., which comprise the statement of financial position as at 31 December 2013 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 34.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
PINTAR SINAR SDN. BHD. (CONT'D)**

(Company No.: 916505-X)
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2013 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

1. This report is made solely to the member of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.
2. The financial statements of Pintar Sinar Sdn. Bhd. for the financial year ended 31 December 2012 were audited by another auditor who expressed an unmodified opinion on those financial statements on 5 June 2013.

UHY
Firm Number: AF 1411
Chartered Accountants

NG WEE TEIK
Approved Number: 1817/12/14 (J)
Chartered Accountant

KUALA LUMPUR
13 JUN 2014

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX XI (Cont'd)

BJ CHAN & CO.

Chartered Accountants

Firm No. AF 001851

38, Lorong 11/1A,
Taman Bandar Baru,
08000 Sungai Petani, Kedah.
Tel : 04 - 4413362 Fax : 04 - 4410894
Email : bjchan1@gmail.com

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
PINTAR SINAR SDN. BHD. (916505-X)**

Report on the Financial Statements

We have audited the financial statements of Pintar Sinar Sdn. Bhd.(916505-X), which comprise the balance sheet as at 31 December 2012, and the income statement, statement of changes in equity and cash flow statement for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 10 to 26.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation of financial statements that gives a true and fair view in accordance with Private Entity Reporting Standards and the Companies Act 1965 in Malaysia, and for such internal control as the directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX XI (Cont'd)

BJ CHAN & CO.

Chartered Accountants
Firm No. AF 001851

38, Lorong 11/1A,
Taman Bandar Baru,
08000 Sungai Petani, Kedah.
Tel : 04 - 4413362 Fax : 04 - 4410894
Email : bjchan1@gmail.com

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
PINTAR SINAR SDN. BHD. (916505-X)

Continue

Opinion

In our opinion, the financial statements have been properly drawn up in accordance with Private Entity Reporting Standards and the Companies Act 1965 in Malaysia so as to give a true and fair view of the financial position of the Company as of 31 December 2012 and of its financial performance and cash flows for the financial year then ended.

Report on Other Legal and Regulatory Requirements

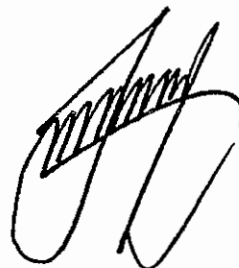
In accordance with the requirements of the Companies Act 1965 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



BJ Chan & Co.
Firm No. AF 001851
Chartered Accountants



Chan Boon Jiunn
Approval No : 2727/06/14(J)
Chartered Accountant

Dated: 5 June 2013

Sungai Petani

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX XI (Cont'd)

BJ CHAN & CO.

Chartered Accountants
Firm No. AF 001851

36, Tingkat 1, Lorong 11/1A,
Taman Bandar Baru,
08000 Sungai Petani, Kedah.
Tel : 04 - 4422350 Fax : 04 - 4422351
Email : bjchan1@gmail.com

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
PINTAR SINAR SDN. BHD. (916505-X)**

Report on the Financial Statements

We have audited the financial statements of Pintar Sinar Sdn. Bhd. (916505-X), which comprise the balance sheet as at 31 December 2011, and the income statement, statement of changes in equity and cash flow statement for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 10 to 16.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation and fair presentation of these financial statements in accordance with Private Entity Reporting Standards and the Companies Act 1965 in Malaysia, and for such internal control as the directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements have been properly drawn up in accordance with Private Entity Reporting Standards and the Companies Act 1965 in Malaysia so as to give a true and fair view of the financial position of the Company as of 31 December 2011 and of its financial performance and cash flows for the financial period then ended.

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX XI (Cont'd)

BJ CHAN & CO.

Chartered Accountants
Firm No. AF 001851

36, Tingkat 1, Lorong 11/1A,
Taman Bandar Baru,
08000 Sungai Petani, Kedah.
Tel : 04 - 4422350 Fax : 04 - 4422351
Email : bjchan1@gmail.com

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
PINTAR SINAR SDN. BHD. (916505-X)**

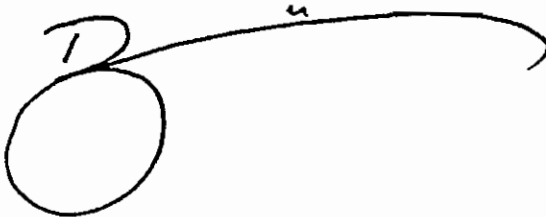
Continue

Report on Other Legal and Regulatory Requirements

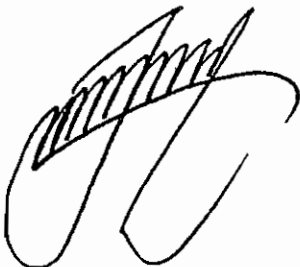
In accordance with the requirements of the Companies Act 1965 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



BJ Chan & Co.
Firm No. AF 001851
Chartered Accountants



Chan Boon Jiunn
Approval No : 2727/06/12(J)
Chartered Accountant

Dated: 1 March 2012

Sungai Petani



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
METEX STEEL SDN. BHD.**

(Company No.: 957930-X)

(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Metex Steel Sdn. Bhd., which comprise statement of financial position as at 31 August 2015 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 53.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis of our audit opinion.

13. ACCOUNTANTS' REPORT (Cont'd)



APPENDIX XII

- 3 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
METEX STEEL SDN. BHD. (CONT'D)**

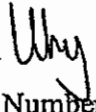
(Company No.: 957930-X)
(Incorporated in Malaysia)

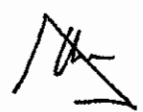
Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2015 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of Chin Hin Group Berhad on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

5 JAN 2016



- 7 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
METEX STEEL SDN. BHD.**

(Company No.: 957930-X)

(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala LumpurPhone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my**Report on the Financial Statements**

We have audited the financial statements of Metex Steel Sdn. Bhd., which comprise statement of financial position as at 31 December 2014 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 57.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis of our audit opinion.



**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
METEX STEEL SDN. BHD. (CONT'D)**

(Company No.: 957930-X)
(Incorporated in Malaysia)

Opinion

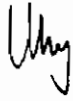
In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2014 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act 1965 in Malaysia.


Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR
8 JUN 2015



- 3 -

**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
METEX STEEL SDN. BHD.**

(Company No.: 957930-X)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Metex Steel Sdn. Bhd., which comprise the statement of financial position as at 31 August 2014 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 5 to 47.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis of our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
METEX STEEL SDN. BHD. (CONT'D)**

(Company No.: 957930-X)
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2014 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of PP Chin Hin Sdn. Bhd. on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.

UHY
Firm Number: AF 1411
Chartered Accountants

CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

13 JAN 2015



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
METEX STEEL SDN. BHD.**

(Company No.: 957930-X)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Metex Steel Sdn. Bhd., which comprise the statement of financial position as at 31 December 2013 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 52.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
METEX STEEL SDN. BHD. (CONT'D)**

(Company No.: 957930-X)
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2013 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

1. This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.
2. The financial statements of Metex Steel Sdn. Bhd. for the financial year ended 31 December 2012 were audited by another auditor who expressed an unmodified opinion on those financial statements on 7 June 2013.

UHY

UHY
Firm Number: AF 1411
Chartered Accountants

NG WEE TEIK
Approved Number: 1817/12/14 (J)
Chartered Accountant

KUALA LUMPUR
13 JUN 2014

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX XII (Cont'd)

957930 - X

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

METEX STEEL SDN. BHD.

(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of **Metex Steel Sdn. Bhd.** which comprise the statement of financial position as at **31 December, 2012** and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended **31 December, 2012**, and a summary of significant accounting policies and other explanatory information, as set out on pages 8 to 30.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and the Companies Act, 1965 in Malaysia and with International Financial Reporting Standards, and for such internal control as the directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved Standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

CHANG KONG FOO & CO.
CHARTERED ACCOUNTANTS
FIRM NO. AF 0385

ALOR SETAR
DATE: 07 JUN 2013

NO.1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.

Tel: 04-7311109, 7312804 Fax: 04-7318501 E-mail: ckfco@cas.net.my

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX XII (Cont'd)

957930 - X

Opinion

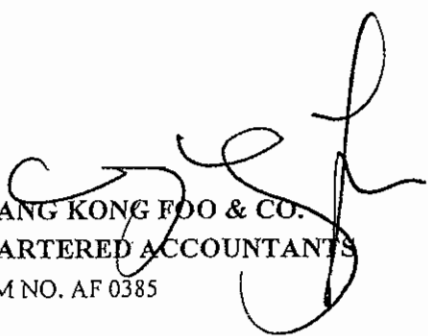
In our opinion, the financial statements have been properly drawn up in accordance with Malaysian Financial Reporting Standards and the Companies Act, 1965 in Malaysia and with International Financial Reporting Standards so as to give a true and fair view of the financial position of the Company as at 31 December, 2012 and of its financial performance and cash flows for the year ended 31 December, 2012.

Report on Other Legal and Regulatory Requirements

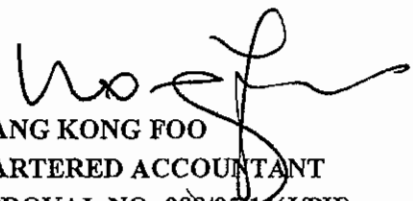
In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provision of the Act.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



CHANG KONG FOO & CO.
CHARTERED ACCOUNTANTS
FIRM NO. AF 0385



CHANG KONG FOO
CHARTERED ACCOUNTANT
APPROVAL NO: 988/05/14(J/PH)

ALOR SETAR

DATE: 07 JUN 2013

NO.1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR,
KEDAH DARUL AMAN.

Tel: 04-7311109, 7312804

Fax: 04-7318501

E-mail: ckfco@cas.net.my

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX XII (Cont'd)

957930-X

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
METEX STEEL SDN. BHD.
(Incorporated in Malaysia)**

Report on the Financial Statements

We have audited the financial statements of Metex Steel Sdn. Bhd., which comprise the statement of financial position as at 31 December, 2011 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 7 to 18.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Financial Reporting Standards and the Companies Act 1965 in Malaysia, and for such internal control as the directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved Standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

CHANG KONG FOO & CO.
CHARTERED ACCOUNTANTS
FIRM NO. AF 0385

ALOR SETAR

DATE: 08 JUN 2012

NO. 1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.
Tel: 04-7312804, 7322999, 7335546 Fax: 04-7342835 E-mail: ckfco@cas.net.my

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX XII (Cont'd)

957930-X

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

Opinion


In our opinion, the financial statements have been properly drawn up in accordance with Financial Reporting Standards and the Companies Act 1965 in Malaysia so as to give a true and fair view of the financial position of the Company as at **31 December, 2011** and of its financial performance and cash flows for the period from **22 August, 2011 (Date of incorporation) to 31 December, 2011.**

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act 1965 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provision of the Act.

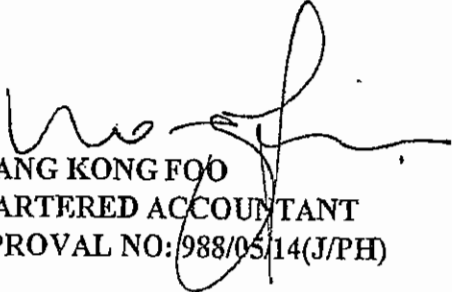
Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.


CHANG KONG FOO & CO.
CHARTERED ACCOUNTANTS
FIRM NO. AF 0385

ALOR SETAR

DATE: 08 JUN 2012


CHANG KONG FOO
CHARTERED ACCOUNTANT
APPROVAL NO: 988/05/14(J/PH)

NO. 1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.
Tel: 04-7312804, 7322999, 7335546 Fax: 04-7342835 E-mail: ckfco@cas.net.my



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
COMET STEEL SDN. BHD.**

(Company No.: 1009789-M)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Comet Steel Sdn. Bhd., which comprise statement of financial position as at 31 August 2015 of the Company, and the statement of profit of loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 21.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgements, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis of our audit opinion.

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX XIII



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
COMET STEEL SDN. BHD. (CONT'D)**


(Company No.: 1009789-M)
(Incorporated in Malaysia)


Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2015 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of Chin Hin Group Berhad on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR
5 JAN 2016



- 7 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
COMET STEEL SDN. BHD.**

(Company No.: 1009789-M)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Comet Steel Sdn. Bhd., which comprise statement of financial position as at 31 December 2014 of the Company, and the statement of profit of loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 25.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgements, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis of our audit opinion.

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX XIII



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
COMET STEEL SDN. BHD. (CONT'D)**

(Company No.: 1009789-M)
(Incorporated in Malaysia)

Opinion

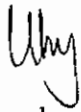
In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2014 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.


Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR
8 JUN 2015



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**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
COMET STEEL SDN. BHD.**

(Company No.: 1009789-M)
(Incorporated in Malaysia)

Report on the Financial Statements

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

We have audited the financial statements of Comet Steel Sdn. Bhd., which comprise the statement of financial position as at 31 August 2014 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 5 to 21.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgments, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
COMET STEEL SDN. BHD. (CONT'D)**

(Company No.: 1009789-M)

(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2014 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of PP Chin Hin Sdn. Bhd. on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.



UHY

Firm Number: AF 1411

Chartered Accountants



CHAN JEE PENG

Approved Number: 3068/08/16 (J)

Chartered Accountant

KUALA LUMPUR

13 JAN 2015



- 7 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
COMET STEEL SDN. BHD.**

(Company No.: 1009789-M)
(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of Comet Steel Sdn. Bhd., which comprise the statement of financial position as at 31 December 2013 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 25.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my



- 8 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
COMET STEEL SDN. BHD. (CONT'D)**

(Company No.: 1009789-M)
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2013 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

1. This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.
2. The financial statements of Comet Steel Sdn. Bhd. for the financial period ended 31 December 2012 were audited by another auditor who expressed an unmodified opinion on those financial statements on 7 June 2013.

UHY
Firm Number: AF 1411
Chartered Accountants

NG WEE TEIK
Approved Number: 1817/12/14 (J)
Chartered Accountant

KUALA LUMPUR
13 JUN 2014

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX XIII (Cont'd)

1009789 - M

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
COMET STEEL SDN. BHD.
(Incorporated in Malaysia)**

Report on the Financial Statements

We have audited the financial statements of Comet Steel Sdn. Bhd., which comprise the statement of financial position as at 31 December, 2012 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 8 to 18.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and the Companies Act, 1965 in Malaysia, and with International Financial Reporting Standards, and for such internal control as the directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved Standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

CHANG KONG FOO & CO.
CHARTERED ACCOUNTANTS
FIRM NO. AF 0385

ALOR SETAR

DATE: 07 JUN 2013

NO.1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR,
KEDAH DARUL AMAN.

Tel: 04-7311109, 7312804 Fax: 04-7318501 E-mail: ckfco@cas.net.my

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX XIII (Cont'd)

1009789 - M

Opinion

In our opinion, the financial statements have been properly drawn up in accordance with Malaysian Financial Reporting Standards and the Companies Act, 1965 in Malaysia and with International Financial Reporting Standards so as to give a true and fair view of the financial position of the Company as at 31 December, 2012 and of its financial performance and cash flows for the period from 12 July, 2012 (Date of Incorporation) to 31 December, 2012.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provision of the Act.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



CHANG KONG FOO & CO.
CHARTERED ACCOUNTANTS
FIRM NO. AF 0385

ALOR SETAR

DATE: 07 JUN 2013

NO.1010, FIRST FLOOR, KOMPLEKS SRI PUTRA, SEBERANG JALAN PUTRA, 05150 ALOR SETAR, KEDAH DARUL AMAN.

Tel: 04-7311109, 7312804 Fax: 04-7318501 E-mail: ckfco@cas.net.my


CHANG KONG FOO
CHARTERED ACCOUNTANT
APPROVAL NO: 988/05/14(J/PH)



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
ACE LOGISTIC SDN. BHD.**
(Company No.: 642802 -M)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Ace Logistic Sdn. Bhd., which comprise the statement of financial position as at 31 August 2015 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 39.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of the financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
ACE LOGISTIC SDN. BHD. (CONT'D)**


(Company No.: 642802-M)
(Incorporated in Malaysia)


Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2015 and of their financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matter

This report is made solely for the proposed listing exercise of Chin Hin Group Berhad on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.

UHY 
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

5 JAN 2016



- 7 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
ACE LOGISTIC SDN. BHD.**

(Company No.: 642802 -M)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Ace Logistic Sdn. Bhd., which comprise the statement of financial position as at 31 December 2014 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 41.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of the financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
ACE LOGISTIC SDN. BHD. (CONT'D)**

(Company No.: 642802-M)
(Incorporated in Malaysia)

Opinion


In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2014 and of their financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.


Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matter

This report is made solely to the member of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

8 JUN 2015



- 3 -

**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
ACE LOGISTIC SDN. BHD.**

(Company No.: 642802-M)
(Incorporated in Malaysia)

Report on the Financial Statements

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

We have audited the financial statements of Ace Logistic Sdn. Bhd., which comprise the statement of financial position as at 31 August 2014 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 5 to 36.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
ACE LOGISTIC SDN. BHD. (CONT'D)**

(Company No.: 642802-M)
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2014 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of PP Chin Hin Sdn. Bhd. on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.

UHY
Firm Number: AF 1411
Chartered Accountants

CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

13 JAN 2015



- 7 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
ACE LOGISTIC SDN. BHD.**

(Company No.: 642802-M)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Ace Logistic Sdn. Bhd., which comprise the statement of financial position as at 31 December 2013 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 10 to 41.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
ACE LOGISTIC SDN. BHD. (CONT'D)**

(Company No.: 642802-M)
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2013 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

1. As stated in Note 2(a) to the financial statements, the Company adopted Malaysian Financial Reporting Standards on 1 January 2013 with a transition date of 1 January 2012. These standards were applied retrospectively by the Directors to the comparative information in these financial statements, including the statements of financial position as at 31 December 2012 and 1 January 2012, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the financial year ended 31 December 2012 and related disclosures. We were not engaged to report on the restated comparative information and it is unaudited. Our responsibilities as part of our audit of the financial statements of the Company for the financial year ended 31 December 2013 have, in these circumstances, included obtaining sufficient appropriate audit evidence that the opening balances as at 1 January 2013 do not contain misstatements that materially affect the financial position as of 31 December 2013 and financial performance and cash flows for the financial year then ended.



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
ACE LOGISTIC SDN. BHD. (CONT'D)**

(Company No.: 642802-M)
(Incorporated in Malaysia)

Other Matters (Cont'd)

2. This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.
3. The financial statements of Ace Logistic Sdn. Bhd. for the financial year ended 31 December 2012 were audited by another auditor who expressed an unmodified opinion on those financial statements on 5 June 2013.

UHY

UHY
Firm Number: AF 1411
Chartered Accountants

A handwritten signature in black ink, appearing to read 'Ng Wee Teik'.

NG WEE TEIK
Approved Number: 1817/12/14 (J)
Chartered Accountant

KUALA LUMPUR
13 JUN 2014

賴 光 輝 會 計 師 樓

LAI KWANG HOOI & CO. (AF-0645)**CHARTERED ACCOUNTANTS**65 IRVING ROAD, 10400 PENANG.
Tel : 04-2287495 , 2292993
Fax : 04-2296939
Email Add : lkhcompany@gmail.com

COMPANY NO

642802 M

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF**ACE LOGISTIC SDN. BHD.**

(Incorporated in Malaysia)

REPORT ON THE FINANCIAL STATEMENTS

We have audited the financial statements of **ACE LOGISTIC SDN. BHD.**, which comprise the balance sheet as at December 31, 2012, and the income statement, changes in equity statement and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes thereon.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation and fair presentation of these financial statements in accordance with Private Entity Reporting Standards and the Companies Act, 1965 in Malaysia. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX XIV (Cont'd)

賴 光 輝 會 計 師 樓

LAI KWANG HOOI & CO. (AF-0645)
CHARTERED ACCOUNTANTS

65 IRVING ROAD, 10400 PENANG.
Tel : 04-2287495 , 2292993
Fax : 04-2296939
Email Add : lkhcompany@gmail.com

COMPANY NO

642802	M
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

ACE LOGISTIC SDN. BHD. (cont')
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements have been properly drawn up in accordance with Private Entity Reporting Standards and the Companies Act, 1965 in Malaysia so as to give a true and fair view of the financial position of the Company as of December 31, 2012 and of its financial performance and cash flows for the year then ended.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

OTHER MATTERS

This report is solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



LAI KWANG HOOI & CO.
FIRM NO : AF-0645
CHARTERED ACCOUNTANTS



LAI WOOI HEAN
APPROVAL NO : 1961/08/14(J)
PARTNER

PENANG : 05 JUN 2013

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX XIV (Cont'd)

賴光輝會計師樓

LAI KWANG HOOI & CO. (AF-0645)

CHARTERED ACCOUNTANTS

65 IRVING ROAD, 10400 PENANG.
Tel : 04-2287495 , 2292993
Fax : 04-2296939
Email Add : lkhcompany@gmail.com

COMPANY NO

642802	M
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

ACE LOGISTIC SDN. BHD.
(Incorporated in Malaysia)

REPORT ON THE FINANCIAL STATEMENTS

We have audited the financial statements of **ACE LOGISTIC SDN. BHD.**, which comprise the balance sheet as at December 31, 2011, and the income statement, changes in equity statement and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes thereon.

Directors' Responsibility for the Financial Statements

The directors of the Company are responsible for the preparation and fair presentation of these financial statements in accordance with Private Entity Reporting Standards and the Companies Act, 1965 in Malaysia. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

13. ACCOUNTANTS' REPORT (Cont'd)

APPENDIX XIV (Cont'd)

賴光輝會計師樓

LAI KWANG HOOI & CO. (AF-0645)
CHARTERED ACCOUNTANTS

65 IRVING ROAD, 10400 PENANG.
Tel : 04-2287495 , 2292993
Fax : 04-2296939
Email Add : lkhcompany@gmail.com

COMPANY NO

642802	M
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

ACE LOGISTIC SDN. BHD. (cont')
(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements have been properly drawn up in accordance with Private Entity Reporting Standards and the Companies Act, 1965 in Malaysia so as to give a true and fair view of the financial position of the Company as of December 31, 2011 and of its financial performance and cash flows for the year then ended.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

OTHER MATTERS

This report is solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



LAI KWANG HOOI & CO.
FIRM NO : AF-0645
CHARTERED ACCOUNTANTS



LAI WOOK HEAN
APPROVAL NO : 1961/08/12(J)
PARTNER

PENANG : - 5 JUN 2012



- 2 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
METAL SPHERE SDN. BHD.**

(Company No.: 1082934 -M)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Metal Sphere Sdn. Bhd., which comprise the statement of financial position as at 31 August 2015 of the Company, and statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 42.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



- 3 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
METAL SPHERE SDN. BHD. (CONT'D)**

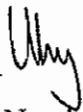
(Company No.: 1082934-A)
(Incorporated in Malaysia)


Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2015 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of Chin Hin Group Berhad on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

5 JAN 2016



- 7 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
METAL SPHERE SDN. BHD.**

(Company No.: 1082934 -M)
(Incorporated in Malaysia)

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

Report on the Financial Statements

We have audited the financial statements of Metal Sphere Sdn. Bhd., which comprise the statement of financial position as at 31 December 2014 of the Company, and statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 26.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



- 8 -

**INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF
METAL SPHERE SDN. BHD. (CONT'D)**

(Company No.: 1082934-A)
(Incorporated in Malaysia)

Opinion


In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 December 2014 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.


Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.


UHY
Firm Number: AF 1411
Chartered Accountants


CHAN JEE PENG
Approved Number: 3068/08/16 (J)
Chartered Accountant

KUALA LUMPUR

8 JUN 2015



- 3 -

UHY (AF1411)
Chartered Accountants
Suite 11.05, Level 11
The Gardens South Tower
Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Phone +60 3 2279 3088
Fax +60 3 2279 3099
Email uhykl@uhy.com.my
Web www.uhy.com.my

INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF METAL SPHERE SDN. BHD.

(Company No.: 1082934-A)
(Incorporated in Malaysia)

Report on the Financial Statements

We have audited the financial statements of Metal Sphere Sdn. Bhd., which comprise the statement of financial position as at 31 August 2014 of the Company, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 5 to 20.

Directors' Responsibility for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgments, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we obtained is sufficient and appropriate to provide the basis of our audit opinion.



- 4 -

**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF
METAL SPHERE SDN. BHD. (CONT'D)**

(Company No.: 1082934-A)

(Incorporated in Malaysia)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 31 August 2014 and of its financial performance and cash flows for the financial period then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

This report is made solely for the proposed listing exercise of PP Chin Hin Sdn. Bhd. on the Main Market of Bursa Malaysia Securities Berhad, and accordingly, we do not assume responsibility to any other person for the content of this report.

A handwritten signature in black ink, appearing to be 'UHY'.

UHY

Firm Number: AF 1411

Chartered Accountants

A handwritten signature in black ink, appearing to be 'Chan Jee Peng'.

CHAN JEE PENG

Approved Number: 3068/08/16 (J)

Chartered Accountant

KUALA LUMPUR

13 JAN 2015

14. DIRECTORS' REPORT



Integrated Builders Conglomerate

Registered Office:-

Suite 10.03, Level 10
The Gardens South Tower
Mid Valley City
Lingkar Syed Putra
59200 Kuala Lumpur

Chin Hin Group Berhad (1097507-W)

Wisma Chin Hin, No. A-1-9,
Pusat Perdagangan Kuchai,
No. 2, Jalan 1/127, Off Jalan Kuchai Lama,
58200 Kuala Lumpur, Malaysia.

T: +603-7981 7878 F: +603-7981 7575
www.chinhingroup.com

Date: 03 FEB 2016

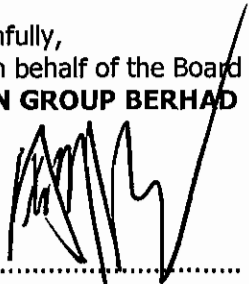
The Shareholders of Chin Hin Group Berhad

Dear Sir/Madam,

On behalf of the Board of Directors of Chin Hin Group Berhad ("Chin Hin" or the "Company"), I report after due inquiry that during the period from 31 August 2015 (being the date to which the last audited financial statements of the Company's subsidiary companies have been made up) to the date hereof (being a date not earlier than fourteen (14) days before the issue of this Prospectus), that:-

- (a) the business of the Company and its subsidiary companies, in the opinion of the Directors, has been satisfactorily maintained;
- (b) In the opinion of the Directors, no circumstances have arisen since the last audited financial statements of the Company and its subsidiary companies which have adversely affected the trading or the value of the assets of the Company or any of its subsidiaries;
- (c) the current assets of the Company and its subsidiary companies that appear in the books at values which are believed to be realisable in the ordinary course of business;
- (d) no contingent liabilities have risen by reason of any guarantees or indemnities given by the Company or any of its subsidiaries;
- (e) there has been no default or any known event that could give rise to a default situation, in respect of payments of either interest and/or principal sums in relation to any borrowings in which the Directors are aware of, since the last audited financial statements of the Company and its subsidiary companies; and
- (f) there have been no material changes in the published reserves or any unusual factors affecting the profits of the Company and its subsidiary companies since the last audited financial statements of the Company subsidiary companies.

Yours faithfully,
For and on behalf of the Board of Directors of
CHIN HIN GROUP BERHAD


.....
DATUK CHIAU BENG TEIK
Deputy Group Executive Chairman

15. STATUTORY AND OTHER INFORMATION

15.1 SHARE CAPITAL

- (a) We will not issue or allot any Shares on the basis of this Prospectus later than twelve (12) months after the date of this Prospectus.
- (b) As at the date of this Prospectus, we only have one (1) class of shares, namely, ordinary shares of RM0.50 each, all of which rank *pari passu* with one another.
- (c) Save for 6,400,000 Issue Shares under the Pink Form Allocations as disclosed in Section 3.4.1(b) of this Prospectus:-
 - (i) no Directors or employees our Group has been or is entitled to be given or has exercised any option to subscribe for any share of our Company or our subsidiaries; and
 - (ii) there is no scheme involving the employees of our Group in the shares of our Company or our subsidiaries.
- (d) Save as disclosed in Sections 5.2 and 5.4 of this Prospectus, no shares of our Company or our subsidiaries have been issued or are proposed to be issued as fully or partly paid-up, in cash or otherwise, within the past two (2) years immediately preceding the date of this Prospectus.
- (e) Other than the Public Issue and Offer for Sale as disclosed in Section 3.4.1 and Section 3.4.2 of this Prospectus, respectively, there is no intention on the part of our Directors to issue any part of the authorised but unissued share capital of our Company.
- (f) As at the date of this Prospectus, we do not have any outstanding convertible debt securities.

15.2 MEMORANDUM AND ARTICLES

The following provisions are extracted from our Company's Memorandum and Articles, and are qualified in its entirety by the remainder of the provisions of our Company's Memorandum and Articles and the applicable law.

The terms defined in our Memorandum and Articles shall have the same meanings when used here unless they are otherwise defined here or the context otherwise requires.

(1) Remuneration of Directors

The provisions in our Memorandum and Articles dealing with remuneration of Directors are as follows:-

Article 81 – Directors' fee

Fees from time to time payable to Directors shall be determined by a resolution passed at a general meeting of the Company. Unless otherwise directed by such resolution, any such fees shall be divided amongst the Directors into such proportions as they may agree or failing agreement, equally. Fees payable to Directors shall not be increased except pursuant to a resolution passed at a general meeting where notice of the proposed increase has been given in the notice convening the meeting. Notwithstanding anything to the contrary in these Articles, the Directors shall also be entitled to be repaid all travelling and hotel expenses properly incurred by them

15. STATUTORY AND OTHER INFORMATION (Cont'd)

respectively in or about the performance of their duties as Directors, including their expenses for travelling to and from meetings of Directors or general meetings of the Company or which he may otherwise incur on or about the business of the Company. If by arrangement with the other Directors, any Director shall perform or render any special duties or service outside his ordinary duties as a Director, including residing away from his usual place of business or residence for the purpose of the Company's business or giving special attention to the business of the Company as a member of a committee of the Directors, the Directors may, in addition to his Director's fees, pay such Director remuneration for such special duties or services rendered by him in such amount and in such manner as the Directors shall determine Provided That no Director (non-executive or executive) shall, in any circumstances, be remunerated by a commission on or percentage of turnover and that nothing herein shall prejudice the power of the Directors to appoint any of their number to be the employee or agent of the Company at such remuneration (which shall not include a commission on or percentage of turnover) as the Directors may determine.

Articles 82 – Restrictions on Directors' fee

The fees payable by the Company to non-executive Directors shall be by a fixed sum, and not by a commission on or percentage of profits or turnover. Salaries payable by the Company to executive Directors shall not include a commission on or percentage of turnover.

(2) Voting and Borrowing Powers of the Directors

The provisions in our Memorandum and Articles dealing with voting and borrowing powers of our Directors including voting powers in relation to proposals, arrangements or contracts in which they are interested in are as follows:-

Article 92 – Borrowing powers

The Directors may, at their discretion, raise or borrow from time to time such sums of moneys as they think proper for the purpose of the business of the Company.

Article 93 – Debts of third parties

Notwithstanding anything to the contrary in these Articles, the Directors shall not borrow any money or mortgage or charge any of the Company's or any of its Subsidiaries' undertaking, property or uncalled capital, or issue debentures and other securities of the Company or any of its Subsidiaries for the benefit of, or as a security for any debt, liability or obligation of, an unrelated third party.

Article 94 – Issue of bonds, debentures, debenture stocks and securities

- (1) *Subject to these Articles and the relevant laws, the Directors may borrow or raise funds for the purpose of the Company's business in such manner and on such terms as they think proper, including by the issue or sale of any bonds, debentures, debenture stocks or securities upon such terms as to the time of repayment, the rate of interest, the price of issue or sale, the payment of premium or bonus upon redemption or repayment or otherwise as they may think proper.*
- (2) *Subject to these Articles and the relevant laws, the Directors may secure or provide for the payment of any moneys to be borrowed or raised by the Company in such manner on and on such terms as they think proper, including by the creation of a mortgage or a charge upon all or any part of*

15. STATUTORY AND OTHER INFORMATION (Cont'd)

the undertaking or property of the Company both present and future or upon any capital remaining unpaid upon the shares of the Company whether called up or not or by any other security, and the Director may confer upon any mortgagees or persons in whom any debentures, debenture stock or security is vested such rights and powers as they think necessary or expedient; and they may vest any property of the Company in trustees for the purpose of securing any moneys so borrowed or so raised and confer upon the trustees or any receiver to be appointed by them or by any debenture holder, such rights and powers as the Director may think necessary or expedient in relation to the undertaking or property of the Company, or the management or the realisation thereof, or the making, receiving or enforcing of calls upon the Members in respect of unpaid capital and otherwise, and may make and issue debentures to trustees for the purpose of further security, and any such trustee may be remunerated on such terms as the Directors shall think fit.

Articles 111 – Interested Directors

(1) *A Director who is in any way, whether directly or indirectly, interested in a contract or proposed contract or an arrangement with the Company shall declare the nature of his interest in accordance with the provisions of the Act. Save as otherwise provided in this Article 110(1) and Article 110(2), a Director shall not vote in respect of any contract or arrangement in which he is interested (and if he shall do so, his vote shall not be counted) nor shall he be counted as forming part of the quorum present at the meeting convened for the purpose of any resolution regarding the same, but this Article shall not apply to:-*

(a) *any arrangement for giving to him any security or indemnity in respect of money lent by him or obligations undertaken by him for the benefit of the Company; or*

(b) *any arrangement for the giving by the Company of any security to a third party in respect of a debt or obligation of the Company for which he himself has assumed responsibility in whole or in part under a guarantee or indemnity or by the deposit of a security.*

(3) Share Capital and Variation of Class Rights

The provisions in our Articles of Association dealing with changes in share capital and variation of class rights, which are no less stringent than those required by law, are as follows:-

Article 44 – Power of Increase

The Company may in general meeting and from time to time, and whether all the shares for the time being authorised shall have been issued or all the shares for the time being issued shall have been fully called up or not, increase its capital by the creation and issue of new shares, such new capital to be of such amount and to carry such rights and/or to be subject to such conditions or restrictions as regards dividend, return of capital or otherwise and to be divided into shares of such respective amounts as the Company, by the resolution authorising such increase, directs.

15. STATUTORY AND OTHER INFORMATION (Cont'd)**Article 47 – Alteration of Capital**

The Company may by ordinary resolution:-

- (1) *consolidate and divide all of its share capital into shares of larger amounts than its existing shares;*
- (2)
 - (a) *cancel any shares which at the date of the passing of the resolution have not been taken, or agreed to be taken, by any person or which have been forfeited, and diminish the amount of its capital by the amount of shares so cancelled; or*
 - (b) *cancel any shares that have been purchased by the Company and extinguish all rights attaching to the shares including suspended right in accordance with Section 67A of the Act and the Listing Requirements; or*
- (3) *sub-divide its shares, or any of them, into shares of a smaller amount than is fixed by the Memorandum and Articles (subject, nevertheless, to the provisions of the Act) provided that in the subdivision the proportion between the amount paid and the amount, if any, unpaid on each reduced share shall be the same as it was in the case of the share from which the reduced share is derived.*

Article 48 – Power to Reduce Capital

- (1) *The Company may, by special resolution, and subject to such approval, confirmation, sanction or consent as may be required by law having been obtained, reduce its share capital, any capital redemption reserve fund or any share premium account in any manner as it deems fit.*
- (2) *Without limiting the generality of Article 48(1), the Company may reduce its issued share capital by the cancellation of shares purchased by the Company and the amount by which the Company's issued capital is so reduced shall be transferred to the capital redemption reserve of the Company in accordance with Section 67A of the Act and the Listing Requirements.*

Article 49 – Modification of Class Rights

If at any time the share capital of the Company is divided into different classes of shares, the rights attached to any class may (unless otherwise provided by the terms of issue of the shares of the class), whether or not the Company is being wound up, be varied with the sanction of a special resolution passed at a separate general meeting of the holders of the shares of the class. To every such separate general meeting, the provisions of these Articles relating to general meetings of the Company shall mutatis mutandis apply, but so that the necessary quorum shall be two (2) persons (whether present in person or represented by proxy) holding one-third (1/3) of the issued shares of the class, and any holder of any shares of the class present in person or by proxy may demand a poll. To every such special resolution, the provisions of Section 152 of the Act shall, with such adaptations as are necessary, apply. However, in the event of the necessary majority not having been obtained in the manner aforesaid, consent in writing may be secured from such holders holding at least three-fourths (3/4) of the issued shares of the class and such consent shall, if obtained within two (2) months from the date of the separate meeting, have the force and validity of a special resolution duly carried by a vote in person or by proxy.

15. STATUTORY AND OTHER INFORMATION (Cont'd)**Article 50 – Ranking of New Shares**

The rights conferred on the holders of the shares of any class shall not, unless otherwise expressly provided by the terms of issue of the shares of that class, be deemed to be varied by the creation or issue of further shares ranking as regards participation in the profits or assets of the Company in some or in all respects pari passu therewith but in no respect in priority thereto.

Article 4 – Preference Shares

- (1) *The Company shall have power to issue preference shares carrying a right to redemption out of profits or which are liable to be redeemed at the option of the Company and to issue preference capital ranking equally with or in priority to preference shares already issued and the Directors may, subject to the provisions of the Act, redeem such preference shares either at par or at a premium and on such terms and in such manner as they may think fit.*
- (2) *Preference shareholders of the Company shall have the same rights as ordinary shareholders of the Company in relation to receiving notices, reports and audited financial statements, and attending general meetings of the Company.*
- (3) *Preference shareholders of the Company shall also have the right to vote in each of the following circumstances:-*
 - (a) *when the dividend or part of the dividend on the preference shares held is in arrears for more than six (6) months;*
 - (b) *on a proposal to reduce the Company's share capital;*
 - (c) *on a proposal for the disposal of the whole of the Company's property, business and undertaking;*
 - (d) *on a proposal that affects the rights attached to the preference shares held;*
 - (e) *on a proposal to wind up the Company; and*
 - (f) *during the winding up of the Company.*
- (4) *The repayment of preference capital other than on redeemable preference shares issued by the Company or any other alteration of preference shareholders rights may only be made pursuant to a special resolution of the affected preference shareholders of the Company PROVIDED ALWAYS that where the necessary majority for such a resolution is not obtained at the meeting, consent in writing, if obtained from the holders of three-fourths (3/4) of the preference capital concerned within two (2) months of the meeting, shall be as valid and effectual as a special resolution carried at the meeting.*

Article 7 – Share issue for purposes of raising money for the construction of works

Where any shares of the Company are issued for the purpose of raising money to defray the expenses of the construction of any works or buildings, or the provision for any plant which cannot be made profitable for a long period, the Company may, subject to the provisions of Section 69 of the Act, pay interest on so much of such share capital as is for the time being paid up and charge the same to capital as part of the cost of the construction or provision.

15. STATUTORY AND OTHER INFORMATION (Cont'd)**(4) Transfer of Shares**

The provisions in our Articles of Association in respect of the arrangement for transfer of securities of our Company and restrictions on their free transferability are as follows:-

Article 20 – Transfer of Deposited Securities

Subject to the provisions of the Depositories Act, the transfer of any Deposited Security or class of Deposited Security shall be by way of book entry by the Depository in accordance with the Rules and, notwithstanding Sections 103 and 104 of the Act, but subject to Section 107C(2) of the Act and any exemption therefrom, the Company shall be precluded from registering and effecting any transfer of the Deposited Securities.

Article 21 – Persons to whom shares are not transferable

Subject to the Depositories Act, no share of the Company shall in any circumstances be transferred to any infant, bankrupt or person of unsound mind.

Article 22 – Instruments of transfer

In respect of shares which are not Deposited Securities, the instrument of transfer must be left for registration at the Office or at such other place (if any) as the Directors may appoint together with such fee not exceeding Ringgit Malaysia three (RM3) per transfer and the certificate(s) of the shares to which it relates and such other evidence as the Directors may reasonably require to show the right of the transferor to make the transfer, and if the instrument of transfer is executed by some other person on behalf of the transferor, the authority of that person so to do.

Article 24 – Register of Transfers

The Company shall maintain a book called "Register of Transfers" which shall be kept by the Secretary or such other person authorised by the Directors. Subject to Article 20, particulars of the transfer or transmission of every share shall be entered into the Register of Transfers.

15.3 GENERAL INFORMATION

- (a) Save for our Directors' remuneration, benefits and purchase consideration paid pursuant to the Acquisitions as disclosed in Sections 8.2.3 and 5.3 of this Prospectus, no other amount or benefit has been paid or given within the past two (2) years immediately preceding the date of this Prospectus, nor is it intended to be so paid or given, to any of our Directors, Promoters or substantial shareholders.
- (b) Save as disclosed in Sections 10.1 and 10.3 of this Prospectus, none of our Directors or substantial shareholders have any interest, direct or indirect, in any contract or arrangement subsisting at the date of this Prospectus and which is significant in relation to the business of our Group.
- (c) The manner in which copies of this Prospectus together with the official application forms and envelopes may be obtained and the details of the procedures for application of our Shares are set out in Section 16 of this Prospectus.

15. STATUTORY AND OTHER INFORMATION (Cont'd)

- (d) There are no limitations on the right to own securities, including limitation on the right of non-residents or foreign shareholders to hold or exercise their voting rights on our Shares imposed by law or by the constituent documents of our Company.

15.4 MATERIAL LITIGATION, CLAIMS, ARBITRATION AND CONTINGENT LIABILITY

As at the LPD, we are not engaged in any material litigation, claims or arbitration either as plaintiff or defendant and our Directors do not know of any proceeding pending or threatened or of any fact likely to give rise to any proceeding which might materially or adversely affect our position or business.

As at the date of our Directors' Report, there is no contingent liability which, upon becoming enforceable, may have material impact on our financial position or business.

15.5 MATERIAL CONTRACTS

Save as disclosed below, there are no contracts which are or may be material (not being contracts entered into in the ordinary course of business) which have been entered into by our Group within the past two (2) years immediately preceding the date of this Prospectus:-

- (a) Sale and purchase agreement dated 25 April 2014 entered into between PP Chin Hin and Fortune Merger Sdn Bhd for the disposal of a freehold land bearing title details GM 15, Lot No 88, Mukim Senai, Tempat Selong, Daerah Kulajaya, Johor Darul Takzim, for the disposal consideration of RM2,354,536.00. This agreement was completed on 31 August 2015;
- (b) Sale and purchase agreement dated 31 March 2014 entered into between PP Chin Hin and Kencana Technology and Laboratories Sdn Bhd for the disposal of a freehold land with a 3 storey semi-detached industrial factory bearing title details HSM 14566, PT 970, Bandar Alor Setar, Daerah Kota Serat, Kedah Darul Aman for the disposal consideration of RM1,750,000.00. This agreement was completed on 1 April 2015;
- (c) Sale and purchase agreement dated 31 March 2014 entered into between PP Chin Hin and Chong Ka Hon for the disposal of a freehold land with a three (3) storey semi-detached industrial factory bearing title details HSM 14576, PT 980, Bandar Alor Setar, Daerah Kota Serat, Kedah Darul Aman for the disposal consideration of RM1,462,000.00. This agreement was completed on 16 May 2014;
- (d) Sale and purchase agreement dated 20 October 2014 entered into between PP Chin Hin and Bengkel Motor Indah Sdn Bhd for the disposal of a freehold land with a single storey detached warehouse bearing title details HSD 21133, PT 3199, Bandar Alor Setar, Daerah Kota Serat, Kedah Darul Aman for the disposal consideration of RM3,300,000.00. This agreement was completed on 27 January 2015;
- (e) Sale and purchase agreement dated 21 August 2014 entered into between PP Chin Hin and Lee Eng Eng for the disposal of a unit of service apartment bearing details Q-2-3A, Subang Olives Residence, Jalan Kemajuan Subang, SS16, 47500 Subang Jaya, Selangor Darul Ehsan for the disposal consideration of RM650,000.00 This agreement was completed on 11 December 2014;
- (f) Sale and purchase agreement dated 4 December 2014 entered into between PP Chin Hin and Datuk Chiau Beng Teik for the disposal by PP Chin Hin of all the following properties for the total aggregate consideration of RM1,405,000.00. This agreement was completed on 31 December 2014:-

15. STATUTORY AND OTHER INFORMATION (Cont'd)

- (i) GM 12195, Lot 3034, Bandar Alor Setar, Alor Bekong, Daerah Kota Setar, Kedah Darul Aman;
 - (ii) HS(M) 7266, Lot 3034, Bandar Alor Setar, Alor Bekong, Daerah Kota Setar, Kedah Darul Aman;
 - (iii) HSM 16/1976, Lot 1338, Mukim Alor Merah, Daerah Kota Setar, Kedah Darul Aman;
 - (iv) Plot 95, Lot 3372, MK 16, Wellesley, Penang; and
 - (v) No Hakmilik 2487, Lot 7852, Mukim Pengkalan Kundor, Daerah Kota Setar, Kedah Darul Aman,
- (g) Underwriting Agreement;
- (h) Shares sale and purchase agreement for the Acquisitions;
- (i) Shares sale and purchase agreement for the internal reorganisation as set out in Section 5.3.2 of this Prospectus;
- (j) The relevant agreements and/or resolutions pertaining to the rationalisation exercise set out in Section 5.3.3 of this Prospectus;
- (k) Settlement agreement dated 16 December 2013 entered between PP Chin Hin, PP Chin Hin Realty Sdn Bhd and Pintar Muda Development Sdn Bhd for the partial settlement of debt of RM38,353,325.13 by way of transferring the following properties to PP Chin Hin by Pintar Muda Development Sdn Bhd. This agreement was completed on 30 March 2015:-
- (i) HS(D) 283204, PT 35460, Mukim Damansara, Daerah Petaling, Selangor Darul Ehsan; and
 - (ii) HS(D) 283205, PT 35461, Mukim Damansara, Daerah Petaling, Selangor Darul Ehsan;
- (l) Sale and purchase agreement dated 15 July 2015 entered into between PP Chin Hin and Ashiana Industries (M) Sdn Bhd for the disposal of a piece of freehold land with a three (3) storey semi-detached industrial factory held under the individual title, HSD 283204, PT 35460, Mukim Damansara, Daerah Petaling, Negeri Selangor Darul Ehsan for the consideration of RM5,000,000.00. This agreement was completed on 9 December 2015;
- (m) Renewable energy power purchase agreement dated 19 June 2015 entered into between TNB and Starken AAC, where Starken AAC shall sell and deliver, and TNB shall purchase and accept the metered renewable energy which is generated and delivered from the renewable energy installation and metered by TNB at the connection point; and
- (n) Renewable Energy Power Purchase Agreement dated 19 June 2015 entered into between TNB and Metex Steel, where Metex Steel shall sell and deliver, and TNB shall purchase and accept the metered renewable energy which is generated and delivered from the renewable energy installation and metered by TNB at the connection point.

15. STATUTORY AND OTHER INFORMATION (Cont'd)

15.6 REPATRIATION OF CAPITAL AND REMITTANCE OF PROFIT

Singapore has no significant exchange controls. Funds may be repatriated freely from Singapore.

Under the Singapore Companies Act, Chapter 50, dividends may be paid out of profits available for distribution. There are no restrictions on payment of dividends to a foreign shareholder. Capital may not be returned to shareholders unless a capital reduction exercise is carried out in accordance with the provisions of the Singapore Companies Act and the company's Articles of Association. There are no restrictions on payment from a capital reduction exercise to foreign shareholders.

A company, may, if so authorised by its Articles of Association and subject to the limits imposed by the Singapore Companies Act, buy back its own shares. Similarly, there are no restrictions on payments of the purchase price in respect of such purchases to foreign shareholders.

There is no material impact on the availability of cash and cash equivalent for the use by our subsidiaries in Malaysia as there are no restriction on payments of dividends and payment of capital from a capital reduction exercise (if applicable) to foreign shareholders.

15.7 PUBLIC TAKE-OVERS

During the last financial year and the current financial year up to the LPD, there were:-

- (a) no public take-over offers by third parties in respect of our Shares; and
- (b) no public take-over offers by our Company in respect of other companies' shares.

15.8 CONSENTS

- (a) The written consents of our Adviser, Sponsor, Underwriter and Placement Agent, Principal Bankers, Solicitors, Share Registrar, Company Secretaries and the Issuing House for the inclusion of their names in this Prospectus in the form and context in which such names appear have been given before the issuance of this Prospectus and have not subsequently been withdrawn.
- (b) The written consents of our Auditors (including Messrs Lee Seng Chan & Co, the auditors of PP Chin Hin (SG)) for the FYE 2013, FYE 2014 and FPE 2015 and Reporting Accountants for the inclusion of their names in this Prospectus, Accountants' Report and letter relating to the Pro forma Consolidated Statement of Financial Position of our Company in the form and context in which they are contained in this Prospectus have been given before the issuance of this Prospectus and have not subsequently been withdrawn.
- (c) The written consents of our IMR for the inclusion of its name in this Prospectus and the executive summary of the IMR report and extracts of the said report in the form and context in which they are contained in this Prospectus have been given before the issuance of this Prospectus and have not subsequently been withdrawn.

15. STATUTORY AND OTHER INFORMATION (Cont'd)

15.9 DOCUMENTS FOR INSPECTION

Copies of the following documents are available for inspection at our Registered Office during normal business hours for a period of twelve (12) months from the date of this Prospectus:-

- (a) Memorandum and Articles of our Company;
- (b) Audited financial statements of our Group and our subsidiaries for the past four (4) FYE's 2011, 2012, 2013 and 2014 as well as FPE 2015;
- (c) The Reporting Accountants' Letters relating to our Pro forma Consolidated Statement of Financial Position as set out in Section 11 of this Prospectus;
- (d) The Accountants' Report as set out in Section 13 of this Prospectus;
- (e) The Executive Summary of the IMR Report as set out in Section 7 of this Prospectus and the full IMR Report;
- (f) The Directors' Report as set out in Section 14 of this Prospectus;
- (g) The material contracts as set out in Section 15.5 of this Prospectus; and
- (h) The letters of consent as set out in Section 15.8 of this Prospectus.

15.10 RESPONSIBILITY STATEMENTS

Our Directors, Promoters and Offerors have seen and approved this Prospectus, and they collectively and individually accept full responsibility for the accuracy of the information contained herein, and confirmed that after making all reasonable enquiries, there are no false or misleading statements or other facts which if omitted, would make any statement in this Prospectus false or misleading.

M&A Securities, being our Adviser, Sponsor, 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 our IPO.

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16. PROCEDURES FOR APPLICATION AND ACCEPTANCE**16.1 OPENING AND CLOSING OF APPLICATION**

The application period will open at 10.00 a.m. on 18 February 2016 and will remain open until 5.00 p.m. on 25 February 2016 or for such further period or periods as our Directors, Promoters, Offerors and the Underwriter may in their absolute discretion mutually decide. Any changes to the Closing Date will be published in a widely circulated daily Bahasa Malaysia and English newspapers within Malaysia prior to the original closing date of the application. Following this, the dates for the balloting of the applications for our IPO Shares, allotment of our IPO Shares and Listing would be extended accordingly. **LATE APPLICATIONS WILL NOT BE ACCEPTED.**

16.2 METHODS OF APPLICATION

The Applications shall be made in relation with and subject to the terms of this Prospectus and our Memorandum and Articles.

Types of Application	Application Method
Applications for the 6,400,000 Issue Shares made available for application by our eligible Directors and employees.	Pink Application Form only
Applications for the 25,294,400 Issue Shares made available for applications by the Malaysian Public:-	
(i) Malaysian Public – Individuals	White Application Form or Electronic Share Application or Internet Share Application
(ii) Malaysian Public – Non-Individuals	White Application Form only

FULL INSTRUCTIONS FOR THE APPLICATION FOR OUR IPO SHARES AND THE PROCEDURES TO BE FOLLOWED ARE SET OUT IN THE APPLICATION FORMS. YOU ARE ADVISED TO READ THE APPLICATION FORMS AND THE NOTES AND INSTRUCTIONS THEREIN CAREFULLY.

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16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (*cont'd*)

16.3 APPLICATIONS USING APPLICATION FORM

16.3.1 Types of Application Forms

The following relevant Application Forms are issued with their notes and instructions enclosed together with this Prospectus:-

- (a) **Pink Application Forms** for application by our eligible Directors and employees.
- (b) **White Application Forms** for application by the Malaysian Public.
- (c) **White Application Forms** together with copies of this Prospectus may be obtained, subject to availability, from M&A Securities, participating organisations of Bursa Securities, members of the Association of Banks in Malaysia, members of the Malaysian Investment Banking Association and Issuing House.

The submission of an Application Form does not necessarily mean that your application will be successful.

16.3.2 Terms and Conditions for Applications Using Application Forms

Only one (1) Application Form from each applicant will be considered and an application must be for one hundred (100) ordinary shares of RM0.65 each or multiples thereof. **MULTIPLE APPLICATIONS WILL NOT BE ACCEPTED.** If you submit multiple applications in your own name or by using the name of others, with or without their consents, you will be committing an offence under Section 179 of the CMSA and if convicted, may be punished with a minimum fine of RM1,000,000 and a jail term of up to ten (10) years under Section 182 of the CMSA.

Application for our IPO Shares must be made on the respective Application Form provided together with this Prospectus and must be completed in accordance with the notes and instructions printed on the reverse side of the Application Form and in this Prospectus. In accordance with Section 232 of the CMSA, the Application Form together with the notes and instructions printed thereon shall constitute integral part of this Prospectus. Applications which do not **STRICTLY** conform to the terms of this Prospectus or Application Form or notes and instructions printed thereon or which are illegible may not be accepted.

Each completed Application Form must be accompanied by a remittance in Ringgit Malaysia for the full amount payable by either:-

- (a) **BANKER'S DRAFT OR CASHIER'S ORDER** purchased within Malaysia only and drawn on a bank in Kuala Lumpur (differentiated by a special red band for Bumiputera applicants); or
- (b) **MONEY ORDER OR POSTAL ORDER** (for applicants from Sabah and Sarawak only); or
- (c) **GUARANTEED GIRO ORDER ("GGO")** from Bank Simpanan Nasional Malaysia Berhad (differentiated by a special red band for Bumiputera applicants); or

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (cont'd)

(d) **ATM STATEMENTS OBTAINED FROM ANY OF THE FOLLOWING FINANCIAL INSTITUTIONS:**

- HONG LEONG BANK BERHAD;
- MALAYAN BANKING BERHAD;
- RHB BANK BERHAD.

made out in favour of:-

"TIIH SHARE ISSUE ACCOUNT NO. 662"

and crossed **"A/C Payee Only"** (excluding ATM statements) and endorsed on the reverse side with your name and address.

Applications accompanied by mode of payment other than in the manner stated above or with excess or insufficient remittances or inappropriate Banker's Drafts, Cashier's Orders, Money Orders or Postal Order, ATM Statement or GGO will not be accepted. Details of remittances must be completed in the appropriate boxes provided in the Application Forms.

If you are an individual and not a member of the Armed Forces/Police, your name and national registration identity card number must be exactly the same as that stated in:-

- (a) Your national registration identity card;
- (b) Any valid temporary identity document issued by the National Registration Department from time to time; or
- (c) Your "Resit Pengenalan Sementara (**"KPPK 09"**) issued pursuant to Peraturan 5(5), Peraturan- Peraturan Pendaftaran Negara 1990.

If you are a member of the Armed Forces/Police, your name and your Armed Forces or Police personnel number, as the case may be, must be exactly the same as that stated in your authority card and your address must be the address of your respective camp, base or station.

For corporation/institutional applicants, the name and certificate of incorporation number must be exactly the same as that stated in the corporation's or certificate of incorporation and the address must be the registered address.

We, together with Issuing House will not issue any acknowledgement of the receipt of your Application Form or application monies.

Applications accompanied by mode of payment other than those stated above or with excess or insufficient remittance may not be accepted. You must complete details of the remittance in the appropriate boxes provided on the Application Form.

You must state your CDS account number in the space provided on the Application Form and you shall be deemed to have authorised Bursa Depository to disclose information pertaining to your CDS account to Issuing House and/or our Company. If you do not presently have a CDS account, you may open one (1) by contacting any one of the ADAs listed in Section 16.9 of this Prospectus.

You must write your name and address on the reverse side of the Banker's Draft, Cashier's Order, ATM statement, Money Order or GGO from Bank Simpanan Nasional Malaysia Berhad.

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (cont'd)

Each completed Application Form, accompanied by the appropriate remittance and legible photocopy of the relevant documents must be despatched by ORDINARY POST in the official envelopes provided to the following address:-

Tricor Investor & Issuing House Services Sdn Bhd (11324-H)

Unit 32-01, Level 32, Tower A,
Vertical Business Suite,
Avenue 3, Bangsar South,
No. 8, Jalan Kerinchi,
59200 Kuala Lumpur

or **DELIVERED BY HAND AND DEPOSITED** in the drop-in boxes provided at Tricor Investor & Issuing House Services Sdn Bhd, Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur

so as to arrive not later **than 5.00 p.m. on** 25 February 2016 or such other date or dates as our Directors and the Underwriter may, in their absolute discretion, mutually decide.

Registered post must not be used.

No acknowledgement of the receipt of Application Forms or application monies will be made.

Please direct all enquiries in respect of the White Application Form to Issuing House.

16.4 APPLICATIONS USING ELECTRONIC SHARE APPLICATION

16.4.1 Participating Financial Institutions

Electronic Share Applications may be made through an ATM of the following Participating Financial Institutions and their branches with the respective processing fees:-

- Affin Bank Berhad – No fee will be charged for application by their account holders;
- AmBank (M) Berhad – RM1.00;
- CIMB Bank Berhad – RM2.50
- HSBC Bank Malaysia Berhad – RM2.50;
- Malayan Banking Berhad – RM1.00;
- Public Bank Berhad – RM2.00;
- RHB Bank Berhad – RM2.50; or
- Standard Chartered Bank Malaysia Berhad (as selected branches only) – RM2.50

16.4.2 Terms and Conditions for Electronic Share Application

The procedures for Electronic Share Application are set out on the ATM screens of the relevant Participating Financial Institutions. For illustration purposes, the procedures for Electronic Share Application at ATMs are set out in Section 16.4.3 of this Prospectus. The steps set out the actions that you must take at the ATM to complete an Electronic Share Application. Please read and understand carefully the terms of this Prospectus, the steps and the terms and conditions for Electronic Share Application set out below before making an Electronic Share Application.

In the case of Electronic Share Application, only an applicant who is an individual with a CDS account is eligible to utilise the facility.

You must have an existing bank account with, and be an ATM cardholder of, one (1) of the Participating Financial Institutions before you can make an Electronic Share Application at an ATM of that Participating Financial Institution. An ATM card issued by one of the Participating

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (cont'd)

Financial Institutions cannot be used to apply for our IPO Shares at an ATM belonging to other Participating Financial Institutions. Upon the completion of your Electronic Share Application transaction, you will receive a computer-generated transaction slip ("Transaction Record"), confirming the details of your Electronic Share Application. The Transaction Record is only a record of the completed transaction at the ATM and not a record of the receipt of the Electronic Share Application or any data relating to such an Electronic Share Application by our Company or Issuing House. The Transaction Record is for your retention and should not be submitted with any Application Form.

Upon the closing of offer for the application for our IPO Shares on 25 February 2016 at 5.00 p.m., the Participating Financial Institutions shall submit the magnetic tapes containing their respective customers' applications for our IPO Shares to Issuing House as soon as practicable but not later than 12.00 p.m. of the second (2nd) business day after the Closing Date and Time.

You are allowed to make an Electronic Share Application for our IPO Shares via an ATM that accepts the ATM cards of the Participating Financial Institutions with which you have an account and its branches, subject to you making only one (1) Application. You can apply for our IPO Shares via an ATM card of that Participating Financial Institution which is situated in another country or place outside of Malaysia, subject to you making only one (1) Application.

You must ensure that you use your own CDS account number when making an Electronic Share Application. If you have a joint account with any Participating Financial Institution, you must ensure that you enter your own CDS account number when using an ATM card issued to you in your own name. Your application will be rejected if you fail to comply with the foregoing conditions.

The Electronic Share Application shall be made on, and subject to, the above terms and conditions as well as the terms and conditions appearing below:-

- (a) The Electronic Share Application shall be made in connection with and subject to the terms of this Prospectus and the Memorandum and Articles of our Company.
- (b) You are required to confirm the following statements (by depressing predesignated keys or buttons on the ATM keyboard) and undertake that the following information given is true and correct:-
 - (i) You have attained 18 years of age as at the Closing Date;
 - (ii) You are a Malaysian citizen residing in Malaysia;
 - (iii) You have read the relevant Prospectus and understood and agreed with the terms and conditions of the application;
 - (iv) This is the only application that you are submitting; and
 - (v) You thereby give consent to the participating financial institution and Bursa Depository to disclose information pertaining to yourself and your account with the participating financial institution and Bursa Depository to Issuing House and other relevant authorities.
- (c) Your Application will not be successfully completed and cannot be recorded, as a completed transaction at the ATM unless you complete all the steps required by the Participating Financial Institutions. By doing so, you shall be treated as signifying your confirmation of each of the above statements as well as giving consent in accordance with the relevant laws of Malaysia, including Section 134 of the Financial Services Act 2013 and Section 45 of the Securities Industry (Central Depositories) Act, 1991 to the

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (cont'd)

disclosure by the relevant Participating Financial Institution or Bursa Depository, as the case may be, of any of your particulars to Issuing House or any other relevant regulatory bodies.

- (d) You confirm that you are not applying for our IPO Shares as nominee of any other person and that any Electronic Share Application that you make is made by yourself as the beneficial owner. You shall only make one (1) Electronic Share Application and shall not make any other application for our IPO Shares, whether at the ATMs of any Participating Financial Institution or on the prescribed Application Forms or via Internet share application.
- (e) You must have sufficient funds in your account with the relevant Participating Financial Institutions at the time you make your Electronic Share Application, failing which your Electronic Share Application will not be completed. Any Electronic Share Application, which does not strictly conform to the instructions set out on the screens of the ATM through which the Electronic Share Application is being made will be rejected.
- (f) You agree and undertake to subscribe for or purchase and to accept the number of IPO Shares applied for as stated on the Transaction Record or any lesser number of IPO Shares that may be allotted or allocated to you in respect of your Electronic Share Application. In the event that we decide to allot or allocate any lesser number of such IPO Shares or not to allot or allocate any IPO Shares to you, you agree to accept any such decision as final. If your Electronic Share Application is successful, your confirmation (by your action of pressing the designated key on the ATM) of the number of IPO Shares applied for shall signify, and shall be treated as, your acceptance of the number IPO Shares that may be allotted or allocated to you and to be bound by our Memorandum and Articles.
- (g) Issuing House, acting under the authority of our Board, reserves the right to reject any Electronic Share Application or accept any Electronic Share Application in part only without assigning any reason therefor. Due consideration will be given to the desirability of allotting or allocating the Shares to a reasonable number of applicants with a view to establishing an adequate market for the Shares.
- (h) You request and authorise us:-
 - (i) to credit our IPO Shares allotted or allocated to you into your CDS account; and
 - (ii) to issue share certificate(s) representing such IPO Shares allotted or allocated in the name of Bursa Malaysia Depository Nominees Sdn Bhd and send the same to Bursa Depository.
- (i) You acknowledge that your Electronic Share Application is subject to the risks of electrical, electronic, technical and computer-related faults and breakdowns, fires and other events beyond the control of our Company, Issuing House, the Participating Financial Institution or Bursa Depository, and irrevocably agree that if:-
 - (i) our Company or Issuing House do/does not receive your Electronic Share Application; and
 - (ii) data relating to your Electronic Share Application is wholly or partially lost, corrupted or not otherwise accessible, or not transmitted or communicated to our Company or Issuing House,

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (cont'd)

you shall be deemed not to have made an Electronic Share Application and you shall not claim whatsoever against the Company, Issuing House, the Participating Financial Institutions of Bursa Depository for our IPO Shares applied for or for any compensation, loss or damage.

- (j) All your particulars in the records of the relevant Participating Financial Institution at the time you make your Electronic Share Application shall be deemed to be true and correct and our Company, Issuing House and the relevant Participating Financial Institution shall be entitled to rely on the accuracy thereof.
- (k) You shall ensure that your particulars as recorded by both Bursa Depository and the relevant participating financial institution are correct and identical. Otherwise, your Electronic Share Application is liable to be rejected. You must inform Bursa Depository promptly of any change in address, failing which the notification letter of successful allotment or allocation will be sent to your registered or correspondence address last maintained with Bursa Depository.
- (l) By making and completing an Electronic Share Application, you agree that:-
 - (i) in consideration of our Company agreeing to allow and accept the making of any application for our IPO Shares via the Electronic Share Application facility established by the Participating Financial Institution at their respective ATMs, your Electronic Share Application is irrevocable;
 - (ii) our Company, the Participating Financial Institutions, Bursa Depository and Issuing House shall not be liable for any delays, failures or inaccuracies in the processing of data relating to your Electronic Share Application due to a breakdown, failure of transmission or communication facilities, or to any cause beyond our/their control;
 - (iii) notwithstanding the receipt of any payment by our Company or on behalf of our Company, the acceptance of your offer to subscribe for and purchase of our IPO Shares for which your Electronic Share Application has been successfully completed shall be constituted by the issue of notices of successful allocation for prescribed securities, in respect of the said IPO Shares;
 - (iv) you irrevocably authorise Bursa Depository to complete and sign on your behalf as transferee or renounee any instrument of transfer and/or other documents required for the issue or transfer of our IPO Shares allotted or allocated to you; and
 - (v) our Company agrees that in relation to any legal action or proceedings arising out of or in connection with the contract between the parties and/or the electronic share scheme and/or any terms herein, all rights, obligations and liabilities shall be construed and determined in accordance with the laws of Malaysia and with all directives, rules, regulations and notices from regulatory bodies and that our Company irrevocably submits to the jurisdiction of the Courts of Malaysia.
- (m) Issuing House, acting under the authority of our Board, reserves the right to reject applications which do not conform to these instructions.

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (*cont'd*)

16.4.3 Steps for Electronic Share Application through a Participating Financial Institution's ATM

- (a) You must have an account with a Participating Financial Institution and an ATM card issued by that Participating Financial Institution to access the account;
- (b) You must have a CDS account; and
- (c) You have to choose the Electronic Share Application option at the ATM of the Participating Financial Institution. Mandatory statements required in the Application are set out on Section 16.4.2 of this Prospectus relating to the terms and conditions for Electronic Share Application. You have to enter at least the following information through the ATM where the instructions on the ATM screen require you to do so:-
 - Personal Identification Number ("PIN Number");
 - **TIIH Share Issue Account Number No. 662;**
 - CDS account number;
 - Number of IPO Shares applied for and/or the Ringgit Malaysia amount to be debited from the account; and
 - Confirmation of several mandatory statements.

16.5 APPLICATIONS USING INTERNET SHARE APPLICATION

16.5.1 Steps for Internet Share Application through an Internet Participating Financial Institution's website

The exact steps for Internet Share Application in respect of the Shares are as set out on the Internet financial services website of the Internet Participating Financial Institutions.

For illustration purposes only, the steps for an application for our IPO Shares via Internet Application may be as set out below. The steps set out the actions that you must take at the Internet financial services website of the Internet Participating Financial Institution to complete an Internet Share Application.

YOU MUST HAVE A CDS ACCOUNT BEFORE YOU CAN MAKE ANY APPLICATION FOR THE SHARES. PLEASE TAKE NOTE THAT THE ACTUAL STEPS FOR INTERNET SHARE APPLICATIONS CONTAINED IN THE INTERNET FINANCIAL SERVICES WEBSITE OF THE INTERNET PARTICIPATING FINANCIAL INSTITUTIONS MAY DIFFER FROM THE STEPS OUTLINED BELOW.

- (a) Connect to the Internet financial services website of the Internet Participating Financial Institution with which you have an account.
- (b) Login to the Internet financial services facility by entering your user identification and PIN Number/password.
- (c) Navigate to the section of the website on applications in respect of initial public offerings.
- (d) Select the counter in respect of our IPO Shares to launch the Electronic Prospectus and the terms and conditions of the Internet Share Application.
- (e) Select the designated hyperlink on the screen to accept the abovementioned terms and conditions, having read and understood such terms and conditions.
- (f) At the next screen, complete the online application form.

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (cont'd)

- (g) Check that the information contained in the online application form such as the Shares counter, NRIC number, CDS account number, number of IPO Shares applied for and the account number to debit are correct, and select the designated hyperlink on the screen to confirm and submit the online application form.

By confirming such information, you also undertake that the following information given is true and correct:-

- (i) You have attained eighteen (18) years of age as at the Closing Date;
- (ii) You are a Malaysian citizen residing in Malaysia;
- (iii) You have, prior to making the Internet Share Application, received and/or have had access to a printed/electronic copy of the Prospectus, the contents of which you have read and understood;
- (iv) You agree to all the terms and conditions of the Internet Share Application as set out in this Prospectus and have carefully considered the risk factors set out in this Prospectus, in addition to all other information contained in this Prospectus before making the Internet Share Application for our IPO Shares;
- (v) The Internet Share Application is the only application that you are submitting for our IPO Shares;
- (vi) You authorise the Internet Participating Financial Institution or the Authorised Financial Institution to deduct the full amount payable for our IPO Shares from your account with the Internet Participating Financial Institution or the Authorised Financial Institution;
- (vii) You give your express consent in accordance with the relevant laws of Malaysia (including but not limited to Section 134 of the Financial Services Act 2013 and Section 45 of the Securities Industry (Central Depositories) Act, 1991) to the disclosure by the Internet Participating Financial Institution, the Authorised Financial Institution and/or Bursa Depository, as the case may be, of your information, your Internet Share Application or your account with the Internet Participating Financial Institution, to Issuing House and the Authorised Financial Institution, the SC and any other relevant authority;
- (viii) You are not applying for our IPO Shares as a nominee of any other person and the application is made in your own name, as the beneficial owner and subject to the risks referred to in this Prospectus; and
- (ix) You authorise the Internet Participating Financial Institution to disclose and transfer to any person, including any government or regulatory authority in any jurisdiction, our Company, Bursa Securities or other relevant parties in connection with our IPO Shares, all information relating to you if required by any law, regulation, court order or any government or regulatory authority in any jurisdiction or if such disclosure and transfer is, in the reasonable opinion of the Internet Participating Financial Institution, necessary for the provision of the Internet Application services or if such disclosure is requested or required in connection with our IPO Shares. Further, the Internet Participating Financial Institution will take reasonable precautions to preserve the confidentiality of your information furnished by you to the Internet Participating Financial Institution in connection with the use of the Internet Share Applications services;

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (*cont'd*)

- (h) Upon submission of your online application form, you will be linked to the website of the Authorised Financial Institution to effect the online payment of your application money for our IPO.
- (i) As soon as your transaction is completed, a message from the Authorised Financial Institution pertaining to your payment status will appear on the screen of the website through which the online payment of your application money is being made.
- (j) Subsequent to the above, the Internet Participating Financial Institution shall confirm that your Internet Share Application has been completed, via the Confirmation Screen on its website.
- (k) You are advised to print out the Confirmation Screen for reference and retention.

16.5.2 Terms and Conditions for Internet Share Application

Applications for our IPO Shares may be made through the Internet financial services website of the Internet Participating Financial Institutions.

YOU ARE ADVISED NOT TO APPLY FOR OUR IPO SHARES THROUGH ANY WEBSITE OTHER THAN THE INTERNET FINANCIAL SERVICES WEBSITE OF THE INTERNET PARTICIPATING FINANCIAL INSTITUTIONS.

Internet Participating Financial Institution

Internet Share Applications may be made through a website of the following Participating Financial Institutions with the respective processing fees:-

- CIMB Investment Bank Berhad (www.eipocimb.com) – RM2.00 for payment via CIMB Bank Berhad or Malayan Banking Berhad;
- CIMB Bank Berhad (www.cimbclicks.com.my) – RM2.00 for applicants with CDS accounts held with CIMB Investment Bank Berhad and RM2.50 for applicants with CDS accounts with other ADAs;
- Malayan Banking Berhad (www.maybank2u.com.my) – RM1.00;
- RHB Bank Berhad (www.rhb.com.my) – RM2.50;
- Affin Bank Berhad (www.affinOnline.com) – No fees will be charged for application by their account holders;
- Public Bank Berhad (www.pbepbank.com) – RM2.00; and
- Affin Hwang Investment Bank Berhad (www.trade.affinhwang.com) - No fees will be charged for application by their account holders

PLEASE READ THE TERMS OF THIS PROSPECTUS, THE TERMS AND CONDITIONS FOR INTERNET SHARE APPLICATIONS SET OUT HEREIN AND THE STEPS FOR INTERNET SHARE APPLICATIONS SET OUT HEREIN CAREFULLY PRIOR TO MAKING AN INTERNET SHARE APPLICATION.

THE EXACT TERMS AND CONDITIONS AND THE SEQUENCE FOR INTERNET SHARE APPLICATIONS IN RESPECT OF OUR IPO SHARES ARE AS SET OUT ON THE INTERNET FINANCIAL SERVICES WEBSITE OF THE INTERNET PARTICIPATING FINANCIAL INSTITUTIONS.

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (*cont'd*)

PLEASE NOTE THAT THE ACTUAL TERMS AND CONDITIONS OUTLINED BELOW SUPPLEMENT THE ADDITIONAL TERMS AND CONDITIONS FOR INTERNET SHARE APPLICATIONS CONTAINED IN THE INTERNET FINANCIAL SERVICES WEBSITE OF THE INTERNET PARTICIPATING FINANCIAL INSTITUTIONS.

An Internet Share Application shall be made on and shall be subject to the terms and conditions set out herein:-

- (a) You can make an Internet Share Application if you fulfill all of the following:-
- (i) You are an individual with a CDS Account and in the case of a joint account, an individual CDS account registered in your name which is to be used for the purpose of the application if you are making the application instead of a CDS account registered in the joint account holder's name;
 - (ii) You have an existing account with access to Internet financial services facilities with an Internet Participating Financial Institution. You must have ready your user identification ("User ID") and Personal Identification Numbers ("PIN")/password for the relevant Internet financial services facilities; and
 - (iii) You are a Malaysian citizen and have a mailing address in Malaysia.

You are advised to note that a User ID and PIN/password issued by one of the Internet Participating Financial Institutions cannot be used to apply for our IPO Shares at Internet financial service websites of other Internet Participating Financial Institutions.

- (b) An Internet Share Application shall be made on and shall be subject to the terms of this prospectus and our Company's Memorandum and Articles.
- (c) You are required to confirm the following statements (by selecting the designated hyperlink on the relevant screen of the Internet financial services website of the Internet Participating Financial Institution) and to undertake that the following information given is true and correct:-
- (i) You have attained eighteen (18) years of age as at the Closing Date;
 - (ii) You are a Malaysian citizen residing in Malaysia;
 - (iii) You have, prior to making your Internet Share Application, received and/or have had access to a printed/electronic copy of this Prospectus, the contents of which you have read and understood;
 - (iv) You agree to all the terms and conditions of the Internet Share Application as set out in this Prospectus and have carefully considered the risk factors set out in this Prospectus, in addition to all other information contained in the Prospectus before making your Internet Share Application for our IPO;
 - (v) Your Internet Share Application is the only application that you are submitting for our IPO Shares;
 - (vi) You authorise the Internet Participating Financial Institution or the Authorised Financial Institution to deduct the full amount payable for our IPO Shares from your account with the Internet Participating Financial Institution or the Authorised Financial Institution;

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (cont'd)

- (vii) You give express consent in accordance with the relevant laws of Malaysia (including but not limited to Section 134 of the Financial Services Act 2013 and Section 45 of the Securities Industry (Central Depositories) Act, 1991) to the disclosure by the Internet Participating Financial Institution, the Authorised Financial Institution and/or Bursa Depository, as the case may be, of your information, your Internet Share Application or your account;
 - (viii) with the Internet Participating Financial Institution, to Issuing House and the Authorised Financial Institution, the SC and any other relevant authority;
 - (ix) You are not applying for our IPO Shares as a nominee of any other person and your application is made in your own name, as beneficial owner and subject to the risks referred to in this Prospectus; and
 - (x) You authorise the Internet Participating Financial Institution to disclose and transfer to any person, including any government or regulatory authority in any jurisdiction, our Company, Bursa Securities or other relevant parties in connection with our IPO, all information relating to you if required by any law, regulation, court order or any government or regulatory authority in any jurisdiction or if such disclosure and transfer is, in the reasonable opinion of the Internet Participating Financial Institution, necessary for the provision of the Internet Application services or if such disclosure is requested or required in connection with our IPO. Further, the Internet Participating Financial Institution will take reasonable precautions to preserve the confidentiality of your information furnished by you to the Internet Participating Financial Institution in connection with the use of the Internet Share Application services.
- (d) Your application will not be successfully completed and cannot be recorded as a completed application unless you have completed all relevant application steps and procedures for the Internet Share Application which would result in the Internet financial services website displaying the Confirmation Screen.

For the purposes of this Prospectus, "Confirmation Screen" shall mean the screen which appears or is displayed on the Internet financial services website, which confirms that your Internet Share Application has been completed and states the details of your Internet Share Application, including the number of IPO Shares applied for which you can print out for your records.

Upon the display of the Confirmation Screen, you shall be deemed to have confirmed the truth of the statements set out in Section 16.5.2 (c) of this Prospectus.

- (e) You must have sufficient funds in your account with the Internet Participating Financial Institution or the Authorised Financial Institution at the time of making your Internet Share Application, to cover and pay for our IPO Shares and the related processing fees, charges and expenses, if any, to be incurred, failing which your Internet Share Application will not be deemed complete, notwithstanding the display of the Confirmation Screen. Any Internet Share Application which does not conform strictly to the instructions set out in this Prospectus or any instructions displayed on the screens of the Internet financial services website through which the Internet Share Application is made shall be rejected.
- (f) You irrevocably agree and undertake to subscribe for and to accept the number of IPO Shares applied for as stated on the Confirmation Screen or any lesser number of IPO Shares that may be allotted to you in respect of the Internet Share Application. If our Company decides to allot or allocate any lesser number of such Shares or not to

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (cont'd)

allot or allocate any IPO Shares to you, you agree to accept any such decision of our Company as final.

In the course of completing your Internet Share Application on the website of the Internet Participating Financial Institution, your confirmation of the number of IPO Shares applied for (by way of your action of clicking the designated hyperlink on the relevant screen of the website) shall be deemed to signify and shall be treated as:-

- (i) Your acceptance of the number of IPO Shares that may be allotted or allocated to you in the event that your Internet Share Application is successful or successful in part, as the case may be; and
 - (ii) Your agreement to be bound by the Memorandum and Articles of our Company.
- (g) You are fully aware that multiple or suspected multiple Internet Share Applications for our IPO Shares will be rejected. Our Company reserves the right to reject any Internet Share Application or accept any Internet Share Application in part only without assigning any reason therefore. We will give due consideration to the desirability of allotting or allocating the Shares to a reasonable number of applicants with a view to establishing an adequate market for the Shares.
- (h) If your Internet Share Application is unsuccessful or successful in part only, the Internet Participating Financial Institution will be informed of the unsuccessful or partially successful Internet Share Application. If your Internet Share Application is unsuccessful, the Internet Participating Financial Institution will credit or arrange with the Authorised Financial Institution to credit the full amount of your application money in Ringgit Malaysia (without interest or any Shares of revenue or other benefit arising therefrom) into your account with the Internet Participating Financial Institution or the Authorised Financial Institution within two (2) market days after receipt of written confirmation from Issuing House.

Issuing House shall inform the Internet Participating Financial Institution of unsuccessful or partially successful applications within two (2) Market Days from the balloting date.

If your Internet Share Application is accepted in part only, the relevant Internet Participating Financial Institution will credit the balance of your application monies in Ringgit Malaysia (without interest or any share of revenue or other benefit arising therefrom) into your account with the Internet Participating Financial Institution within two (2) Market Days after receipt of written confirmation from Issuing House. However, a number of applications will be held in reserve to replace any successfully balloted applications that are subsequently rejected. If your application is held in reserve, and subsequently rejected, your application monies (without interest or any share of revenue or other benefit arising therefrom) will be refunded to you by the Internet Participating Financial Institution by crediting into the applicant's account with the Internet Participating Financial Institution within ten (10) Market Days from the day of the final ballot of the applications list.

If your application is held in reserve and which are subsequently unsuccessful (or only partly successful), the Internet Participating Financial Institution will arrange for a refund of the application monies (or any part thereof but without interest or any share of revenue or other benefit arising therefrom) within ten (10) Market Days from the day of the final ballot of the applications list.

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (cont'd)

Except where Issuing House is required to refund application monies, it is the sole responsibility of the Internet Participating Financial Institution to ensure the timely refund of application monies from unsuccessful or partially successful Internet Share Applications. Therefore, you are strongly advised to consult the Internet Participating Financial Institution through which your application was made in respect of the mode or procedure of enquiring on the status of your Internet Share Application in order to determine the status or exact number of IPO Shares allotted, if any, before trading of our IPO Shares on Bursa Securities.

- (i) Internet Share Applications will be closed at 5.00 p.m. on 25 February 2016 or such other date(s) as our Directors, Promoters, and Vendor's together with the Underwriter may decide in their absolute discretion. An Internet Share Application is deemed to be received only upon its completion, which is when the Confirmation Screen is displayed on the Internet financial services website. You are advised to print out and retain a copy of the Confirmation Screen for record purposes. Late Internet Share Applications will not be accepted.
- (j) You irrevocably agree and acknowledge that your Internet Share Application is subject to risk of electrical, electronic, technical and computer-related faults and breakdowns, faults with computer software, problems occurring during data transmission, computer security threats such as viruses, hackers and crackers, fires, acts of God and other events beyond the control of the Internet Participating Financial Institution, the Authorised Financial Institution, Issuing House and our Company. If, in any such event, we, Issuing House and/or the Internet Participating Financial Institution and/or the Authorised Financial Institution do not receive your Internet Share Application and/or the payment therefore, or in the event that any data relating to your Internet Share Application or the tape or any other devices containing such data is lost, corrupted, destroyed or otherwise not accessible, whether wholly or partially and for any reason whatsoever, you shall be deemed not to have made an Internet Share Application and you shall have made no claim whatsoever against us, Issuing House or the Internet Participating Financial Institution and the Authorised Financial Institution in relation to our IPO Shares applied for or for any compensation, loss or damage whatsoever, as a consequence thereof or arising therefrom.
- (k) All of your particulars in the records of the relevant Internet Participating Financial Institution at the time of your Internet Share Application shall be deemed to be true and correct, and we, Issuing House, the Internet Participating Financial Institutions and all other persons who, are entitled or allowed under the law to such information or where you expressly consent to the provision of such information shall be entitled to rely on the accuracy thereof.

You shall ensure that your personal particular as recorded by both Bursa Depository and the Internet Participating Financial Institution are correct and identical. Otherwise, your Internet Share Application is liable to be rejected. The notification letter on successful allocation or allotment will be sent to your address last registered with Bursa Depository. It is your responsibility to notify the Internet Participating Financial Institution and Bursa Depository of any changes in your personal particulars that may occur from time to time.

- (l) By making and completing an Internet Share Application, you are deemed to have agreed that:-
 - (i) in consideration of us making available the Internet Share Application facility to you, through the Internet Participating Financial Institution acting as our agents, the Internet Share Application is irrevocable;

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (cont'd)

- (ii) you have irrevocably requested and authorised us to register our IPO Shares allotted or allocated to you for deposit into your CDS Account;
- (iii) neither we nor the Internet Participating Financial Institution shall be liable for any delay, failure or inaccuracy in the recording, storage or transmission or delivery of data relating to your Internet Share Application to the Issuing House or Bursa Depository due to any breakdown or failure of transmission, delivery or communication facilities or due to any risk referred to in Section 16.5.2(j) of this Prospectus or to any cause beyond their control;
- (iv) you shall hold the Internet Participating Financial Institution harmless from any damages, claims or losses whatsoever, as a consequence of or arising from any rejection of your Internet Share Application by Issuing House, us and/or the Internet Participating Financial Institution for reasons of multiple application, suspected multiple application, inaccurate and/or incomplete details provided by you, or any other cause beyond the control of the Internet Participating Financial Institution;
- (v) the acceptance of the offer made by you to subscribe for our IPO Shares for which your Internet Share Application has been successfully completed shall be constituted by written notification in the form of the issue of a notice of allotment by us or on our behalf and not otherwise, notwithstanding the receipt of any payment by us or on our behalf;
- (vi) you are not entitled to exercise any remedy of rescission for misrepresentation at any time after acceptance of your Internet Application by us;
- (vii) in making the Internet Share Application, you have relied solely on the information contained in this Prospectus. We, M&A Securities and any other person involved in our IPO shall not be liable for any information not contained in this Prospectus which may have been relied on by you in making the Internet Share Application; and
- (viii) the acceptance of your Internet Share Application by us and the contract resulting therefrom under our IPO shall be governed by and construed in accordance with the laws of Malaysia, and you irrevocably submit to the jurisdiction of the courts of Malaysia.

16.6 APPLICATIONS AND ACCEPTANCES

You can only apply for our IPO Shares if:-

- (a) You have attained eighteen (18) years of age as at the Closing Date;
- (b) You are a Malaysian citizen residing in Malaysia;
- (c) You are a corporation/institution incorporated in Malaysia where, there is a majority of Malaysian citizens on your board of Directors/trustee and if you have a share capital, more than half of your issued share capital, excluding preference share capital, is held by Malaysian citizens;
- (d) You are a superannuation, provident or pension fund established or operating in Malaysia;
- (e) You have a CDS account;

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (cont'd)

- (f) You have read the relevant Prospectus and understood and agreed with the terms and conditions of the application;
- (g) You are not a Director or employee of Issuing House or their immediate family members;
- (h) This is the only application that you are submitting; and
- (i) You give consent to the Participating Financial Institution and Bursa Depository to disclose information pertaining yourself and your account with the Participating Financial Institution and Bursa Depository to us, Issuing House and other relevant authorities.

The amount payable in full on application is RM0.65 per IPO Share. Persons submitting applications by way of Application Forms may not submit applications by way of Electronic Share Applications or by way of Internet Share Application and vice versa. A corporation or institution cannot submit an Application by way of Electronic Share Application or Internet Share Application.

Issuing House, acting under the authority of our Board reserves the right not to accept any Application or accept any Application in part only without assigning any reason therefor. Due consideration will be given to the desirability of allotting or allocating our IPO Shares to a reasonable number of applicants with a view to establishing an adequate market for our IPO Shares.

Issuing House, acting under the authority of our Board reserves the right not to accept any application which does not strictly comply with the instructions or to accept any Application in part only without assigning any reason therefore.

The submission of your Application Form or the completion of your Electronic Share Application or Internet Share Application does not necessarily mean that your Application will be successful.

In the event of an over-subscription, acceptance of Applications by the Malaysian Public shall be subject to ballot to be conducted in a manner as approved by our Directors. Our Board will ensure that any excess IPO Shares will be allocated on a fair and equitable manner, and in our best interest. Due consideration will be given to the desirability of distributing our IPO Shares to a reasonable number of applicants with a view to broadening the shareholding base and establishing an adequate market in the trading of our Shares.

The final allocation of our IPO Shares to any single applicant will be made to ensure that our Company complies with the public shareholding spread requirement under the Listing Requirements, which is at least 25% of our total enlarged issued and paid-up share capital of our Shares for which listing is sought must be in the hands of public shareholders, with a minimum of 1,000 public shareholders holding not less than 100 Shares each upon admission to the Official List of the Main Market of Bursa Securities. In the event that the above requirement is not met pursuant to our Listing, we may not be allowed to proceed with our Listing. In the event thereof, your monies paid in respect of your Applications will be returned without interest if the said permission for listing and quotation is not granted. Applicants will be selected in a manner determined by our Directors.

YOUR APPLICATION MUST BE FOR 100 ORDINARY SHARES OF RM0.65 EACH OR MULTIPLES THEREOF.

In the event of an under-subscription of IPO Shares by the Malaysian Public, such number of IPO Shares not applied for will be reallocated in the manner as specified in Section 3.4.1 of this Prospectus.

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (cont'd)

If you are unsuccessful/partially successful in your Application, the full amount or the balance of the Application monies, as the case may be, will be refunded without interest in the following manner:-

- (a) The application monies or the balance of it, as the case may be, will be returned to you via the self-addressed and stamped Official "A" envelope you provided by ordinary post (for fully unsuccessful applications) or by crediting into your bank account for purposes of cash dividend /distribution if you have provided such bank account information to Bursa Depository or by ordinary post to your last address maintained with the Bursa Depository, if you have not provided such bank account information to Bursa Depository (for partially successful applications), at your own risk within ten (10) Market Days from the date of the final ballot.

If your application is rejected because you did not provide a CDS account, the full amount of your application monies will be sent to you to the address as per the NRIC or "Resit Pengenalan Sementara (KPPK 09)" or any valid temporary identity document as issued by the National Registration Department from time to time, or authority card in the case of armed forces/police personnel, at your own risk.

The Issuing House reserves the right to bank in all application monies from unsuccessful applicants. These monies will be refunded within ten (10) Market Days from the date of the final ballot by crediting into your bank account for purposes of cash dividend /distribution if you have provided such bank account information to Bursa Depository or by ordinary post to your last address maintained with the Bursa Depository at your own risk if you have not provided such bank account information to Bursa Depository.

- (b) For an Application by way of Electronic Share Application, where an Electronic Share Application is not successful or successful in part only, the relevant participating financial institution will be informed of the non-successful or partially successful applications. If the Electronic Share Application is not successful, the relevant Participating Financial Institutions will credit the full amount of your Application monies into your account with that Participating Financial Institution within two (2) Market Days after the receipt of confirmation from Issuing House. Issuing House shall inform the Participating Financial Institutions of the non-successful or partially successful Applications within two (2) Market Days after the balloting date. You may check your account on the fifth (5th) Market Day from the balloting date.

Where your Electronic Share Application is accepted in part only, the relevant Participating Financial Institution will credit the balance of your Application monies without interest into your account with the Participating Financial Institution within two (2) Market Days after the receipt of confirmation from Issuing House. A number of Applications will, however, be held in reserve to replace any successfully balloted applications, which are subsequently rejected. For such Applications, which are subsequently rejected, the Application monies without interest will be refunded to you by the Participating Financial Institution by crediting into the applicant's account with the Participating Financial Institution not later than ten (10) Market Days from the day of the final ballot of the application list.

- (c) For an Application by way of Internet Share Application, please refer to Section 16.5.2(h).

If you encounter any problems in your Application, you may refer to the Participating Financial Institutions.

If you are successful in your Application, our Directors reserve the rights to require you to appear in person at the registered office of Issuing House within fourteen (14) days of the

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (cont'd)

date of the notice issued to you to ascertain the regularity or propriety of the Application. Our Directors shall not be responsible for any loss or non-receipt of the said notice nor shall they be accountable for any of your expenses incurred or to be incurred for the purpose of complying with this provision.

Your remittance having been presented for payment shall not signify that your Application has been accepted.

16.7 CDS ACCOUNT

Pursuant to Section 14(1) of the Securities Industry (Central Depositories) Act, 1991, Bursa Securities has prescribed the Issues Shares as Prescribed Securities. In consequence thereof, the share issued/offered through this Prospectus will be deposited directly with Bursa Depository and any dealings in these shares will be carried out in accordance with the Securities Industry (Central Depository) Act, 1991 and Rules of Bursa Depository.

Following the above, in accordance to Section 29 of the Securities Industry (Central Depositories) (Amendment) Act 1998, all dealings in our IPO Shares of our Company including our IPO Shares will be by book entries through CDS accounts. No share certificates will be issued to you.

You must have a CDS account when applying for our IPO Shares. If you do not presently have a CDS account, you should open a CDS account at an ADA prior to making an application for our IPO Shares.

In the case of an Application by way of Application Form, you should state your CDS account number in the space provided on the Application Form and you shall be deemed to have authorised Bursa Depository to disclose information pertaining to your CDS account to Issuing House or our Company and any relevant regulatory bodies, as the case may be.

In the case of an Application by way of Electronic Share Application, you shall furnish your CDS account number to the Participating Financial Institution by way of keying in your CDS account number if the instructions on the ATM screen require you to do so.

In the case of an application by way of Internet Share Application, only an applicant who has a CDS Account can make an Internet Share Application. In certain cases, only an applicant who has a CDS account opened with the Internet Participating Financial Institution can make an Internet Share Application. Arising therewith, the applicant's CDS account number would automatically appear in the e-IPO online application form.

Failure to comply with these specific instructions or inaccuracy in the CDS account number, arising from use of invalid, third party or nominee accounts, may result in the Application being rejected. If a successful applicant fails to state his / her CDS account number, Issuing House, on our authority, will reject the Application. Issuing House, acting under the authority of our Board also reserves the right to reject any incomplete and inaccurate Application. Applications may also be rejected if the applicants' particulars provided in the Application Forms, or in the case of Electronic Share Application or Internet Share Application, if the records of the Participating Financial Institutions at the time of making the Electronic Share Application or Internet Share Application differ from those in Bursa Depository's records, such as the identity card number, name and nationality.

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (*cont'd*)

16.8 NOTICES OF ALLOTMENT

Our IPO Shares allocated to you will be credited into your CDS account if you are successful or partially successful in your application. A notice of allotment will be despatched to you at your address last maintained with Bursa Depository at your own risk prior to our Listing. This is the only acknowledgement of acceptance of your application.

You shall ensure that your personal particulars as recorded by both Bursa Depository and relevant participating financial institutions are correct and identical. You must inform Bursa Depository of your updated address promptly by adhering to certain rules and regulations of Bursa Depository, failing which the notification letter on successful allotment shall be sent to your address last registered with Bursa Depository.

You may also check the status of your application by calling your respective ADAs as stated in Section 16.9 or at the telephone numbers of Issuing House stated below (during office hours only) or by checking at Issuing House's website stated below after the date of allotment of the Shares:

Telephone number: 03 – 2783 9299

Website: www.myetricor.com

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16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (cont'd)**16.9 LIST OF ADAs**

The list of ADAs and their respective addresses, telephone numbers and ADA codes are as follows:-

Name	Address and telephone number	ADA Code
KUALA LUMPUR		
AFFIN HWANG INVESTMENT BANK BHD	Ground, Mezzanine & 3rd Floor Chulan Tower No. 3, Jalan Conlay 50450 Kuala Lumpur Tel No.: 03-2143 8668	068-018
AFFIN HWANG INVESTMENT BANK BHD	No. 38A & 40A Jalan Midah 1 Taman Midah Cheras 56000 Kuala Lumpur Tel No.: 03-9130 8803	068-021
ALLIANCE INVESTMENT BANK BHD	17 th Floor, Menara Multi-Purpose Capital Square No. 8, Jalan Munshi Abdullah 50100 Kuala Lumpur Tel No.: 03-2604 3333	076-001
AMINVESTMENT BANK BERHAD	8-9, 11-18, 21-25 Floor Bangunan AmBank Group 55, Jalan Raja Chulan 50200 Kuala Lumpur Tel No.: 03-2036 2633	086-001
BIMB SECURITIES SDN BHD	32 nd Floor, Menara Multi-Purpose Capital Square No. 8, Jalan Munshi Abdullah 50100 Kuala Lumpur Tel No.: 03-2691 8887	024-001
CIMB INVESTMENT BANK BHD	Principal Office Level 17, Menara CIMB Jalan Stesen Sentral 2 50470 Kuala Lumpur Tel No.: 03-2261 8888	065-001
CITIGROUP GLOBAL MARKETS MALAYSIA SDN BHD	Level 43, Menara Citibank 165 Jalan Ampang 50450 Kuala Lumpur Tel No.: 03-2383 3890	038-001
CLSA SECURITIES SDN BHD	Bilik 20-01, Aras 20 Menara Dion2 7 Jalan Sultan Ismail 50250 Kuala Lumpur Tel No.: 03-2056 7888	033-001

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
KUALA LUMPUR (CONT'D)		
CREDIT SUISSE SECURITIES (MALAYSIA) SDN BHD	Suite 7.6, Level 7 Menara IMC8, Jalan Sultan Ismail 50250 Kuala Lumpur Tel No.: 2723 2020	036-001
FA SECURITIES SDN BHD	A-10-17 & A-10-1 Level 10, Menara UOA Bangsar No. 5, Jalan Bangsar Utama 1 59000 Kuala Lumpur Tel No.: 2288 1676	021-002
HONG LEONG INVESTMENT BANK BERHAD	Level 6, 7, 17, 19, 22 & 23 Menara HLA No. 3, Jalan Kia Peng 50450 Kuala Lumpur Tel No.: 03-2168 1168	066-001
HONG LEONG INVESTMENT BANK BERHAD	18 th & 21 st Floor Menara Raja Laut 288, Jalan Raja Laut 50350 Kuala Lumpur Tel No.: 03-2692 8899	066-006
AFFIN HWANG INVESTMENT BANK BHD	Tingkat 2, Bangunan AHP No. 2, Jalan Tun Mohd Fuad 3 Taman Tun Dr. Ismail 60000 Kuala Lumpur Tel No.: 03-7710 6688	068-009
INTER-PACIFIC SECURITIES SDN BHD	No.33 (First Floor) Jalan Radin Bagus 57000 Bandar Baru Seri Petaling Tel No.: 03-9056 2922	054-007
INTER-PACIFIC SECURITIES SDN BHD	West Wing, Level 13 Berjaya Times Square No. 1, Jalan Imbi 55100 Kuala Lumpur Tel No.: 03-2117 1888	054-001
INTER-PACIFIC SECURITIES SDN BHD	Tingkat Bawah, 7-0-8 Jalan 3/109F Danau Business Centre Danau Desa 58100 Kuala Lumpur Tel No.: 03-7984 7796	054-003

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
KUALA LUMPUR (CONT'D)		
J.P.MORGAN SECURITIES (MALAYSIA) SDN BHD	Level 18, Integra Tower The Intermark, 348 Jalan Tun Razak 50250 Kuala Lumpur Tel No.: 03-2270470	035-001
JUPITER SECURITIES SDN BHD	Level 8 & 9, Menara Olympia 8, Jalan Raja Chulan 50200 Kuala Lumpur Tel No.: 03-2034 1888	055-001
KAF-SEAGROATT & CAMPBELL SECURITIES SDN BHD	11 th - 14 th Floor Chulan Tower, No. 3, Jalan Conlay 50450 Kuala Lumpur Tel No.: 03-2168 8800	053-001
KENANGA INVESTMENT BANK BHD	Tingkat 4-10, 15-16, 18 & 20 Kenanga International Jalan Sultan Ismail 50250 Kuala Lumpur Tel No.: 03-2164 9080	073-001
KENANGA INVESTMENT BANK BERHAD	M3-A-7 & M3-A-8 Jalan Pandan Indah 4/3A Pandan Indah 55100 Kuala Lumpur Tel No.: 03-4297 8806	073-020
KENANGA INVESTMENT BANK BERHAD	Ground, Mezzanine, 1st & 2nd Floors (West & Center Wing) & 1st Floor East Wing Bangunan ECM Libra 8, Jalan Damansara Endah Damansara Heights 50490 Kuala Lumpur Tel No.: 03-2089 2888	073-021
KENANGA INVESTMENT BANK BERHAD	1st Floor, Wisma Genting Jalan Sultan Ismail 50250 Kuala Lumpur Tel No.: 03-2178 1133	073-029
M & A SECURITIES SDN BHD	Aras 1-3, No. 45 & 47 and No. 43-6 The Boulevard, Bandar Mid Valley Lingkar Syed Putra 59200 Kuala Lumpur Tel No.: 03-2282 1820	057-002
M & A SECURITIES SDN BHD	22A & 22A-1 Jalan Kuchai Maju 1 Kuchai Entrepreneurs' Park Off Jalan Kuchai Lama 58200, Kuala Lumpur Tel No.: 03-7983 9890	057-004

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
KUALA LUMPUR (CONT'D)		
MACQUARIE CAPITAL SECURITIES(MALAYSIA) SDN BHD	Aras 10, Menara Dion 27 Jalan Sultan Ismail 50250, Kuala Lumpur Tel. No.: 03-2059 8833	032-001
MALACCA SECURITIES SDN BHD	55-1 Jalan Metro Perdana Barat 1 Taman Usahawan Kepong 52100 Kuala Lumpur Tel No.: 03-6241 8595	012-009
MALACCA SECURITIES SDN BHD	No. 76, Jalan Wangsa Maju Delima 6, Pusat Bandar Wangsa Maju (KLSC) 53300 Setapak Kuala Lumpur Tel No.: 03-4144 2565	012-012
MAYBANK INVESTMENT BANK BERHAD	Tingkat 5-13, MaybanLife Tower Dataran Maybank No. 1, Jalan Maarof 59000 Kuala Lumpur Tel No.: 03-2297 8888	098-001
MERCURY SECURITIES SDN BHD	L-7-2, No.2 Jalan Solaris Solaris Mont Kiara 50480 Kuala Lumpur Tel No.: 03-6203 7227	093-002
MIDF AMANAH INVESTMENT BANK BHD	8 th , 9 th , 10 th , 11 th & 12 th Floor Menara MIDF 82, Jalan Raja Chulan 50200 Kuala Lumpur Tel No.: 03-2173 8888	026-001
NOMURA SECURITIES MALAYSIA SDN BHD	Suite 16.5, Level 16 Menara IMC, Letter Box 47 8 Jalan Sultan Ismail 50250 Kuala Lumpur Tel No. 2027 6811	037-001
PM SECURITIES SDN BHD	Ground Floor Menara PMI No. 2, Jalan Changkat Ceylon 50200 Kuala Lumpur Tel No.: 03-2146 3000	064-001
PUBLIC INVESTMENT BANK BHD	27 th Floor, Bangunan Public Bank No. 6, Jalan Sultan Sulaiman 50000 Kuala Lumpur Tel No.: 03-2268 3000	051-001

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
KUALA LUMPUR (CONT'D)		
RHB INVESTMENT BANK BHD	Tingkat 10, Tower One RHB Centre Jalan Tun Razak 50400 Kuala Lumpur Tel No.: 03-9287 3888	087-001
RHB INVESTMENT BANK BHD	Tingkat 12, 15 (Sebahagian), 20 (sebahagian) & 21 Plaza OSK Jalan Ampang 50450 Kuala Lumpur Tel No.: 03-2333 8333	087-018
RHB INVESTMENT BANK BHD	No. 62, 62-1, 64 & 64-1 Vista Magna Jalan Prima, Metro Prima 52100 Kepong Kuala Lumpur Tel No.: 03-6257 5869	087-028
RHB INVESTMENT BANK BHD	No. 5 & 7 Jalan Pandan Indah 4/33 Pandan Indah 55100 Kuala Lumpur Tel No.: 03-4280 4798	087-054
RHB INVESTMENT BANK BHD	Ground, First, Second and Third Floor No. 55, Zone J4 Jalan Radin Anum Bandar Baru Seri Petaling 57000 Kuala Lumpur Tel No.: 03-9058 7222	087-058
TA SECURITIES HOLDINGS BHD	Tingkat 13-15, 23,28-30,32,34 & 35 No. 22, Jalan P. Ramlee 50250 Kuala Lumpur Tel No.: 03-2072 1277	058-003
UBS SECURITIES MALAYSIA SDN BHD	Level 7 Wisma Hong Leong 18, Jalan Perak 50450, Kuala Lumpur Tel No.: 03-2781 1100	031-001
UOB KAY HIAN SECURITIES (M) SDN BHD	N3, Plaza Damas60, Jalan Sri Hartamas 1 Sri Hartamas 50480 Kuala Lumpur Tel No.: 03-6205 6000	078-004

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
KUALA LUMPUR (CONT'D)		
UOB KAY HIAN SECURITIES (M) SDN BHD	Ground & 19th Floor Menara Keck Seng 203 Jalan Bukit Bintang 55100 Kuala Lumpur Tel No.: 03-2147 1888	078-010
SELANGOR DARUL EHSAN		
AFFIN HWANG INVESTMENT BANK BHD	3rd & 4th floors, Wisma Meru No. 1, Lintang Pekan Baru Off Jalan Meru 41050 Klang Selangor Darul Ehsan Tel No.: 03-3343 9999	068-019
AFFIN HWANG INVESTMENT BANK BHD	Lot 229, Tingkat 2, The Curve No. 6, Jalan PJU 7/3 Mutiara Damansara 47800 Petaling Jaya Selangor Darul Ehsan Tel No.: 03-7729 8016	068-020
AMINVESTMENT BANK BERHAD	Aras 4, Plaza Damansara Utama No 2, Jalan SS 21/60 47400 Petaling Jaya Selangor Darul Ehsan Tel No.: 03-7710 6613	086-003
CIMB INVESTMENT BANK BHD	Level G & Level 1 Tropicana City Office Tower No.3 Jalan SS 20/27 47400 Petaling Jaya Selangor Darul Ehsan Tel No.: 03-7717 3388	065-009
HONG LEONG INVESTMENT BANK BERHAD	Level 10, First Avenue Persiaran Bandar Utama 47800 Petaling Jaya Selangor Darul Ehsan Tel No.: 03-7724 6888	066-002
AFFIN HWANG INVESTMENT BANK BHD	16 th , 18 th -20 th Floor Plaza Masalam No. 2, Jalan Tengku Ampuan Zabedah E9/E Section 9 40100 Shah Alam Selangor Darul Ehsan Tel No.: 03-5513 3288	068-002

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
SELANGOR DARUL EHSAN (CONT'D)		
JF APEX SECURITIES BHD	3 rd , 5 th , 6 th and 10 th Floor Menara Apex Off Jalan Semenyih Bukit Mewah 43000 Kajang Selangor Darul Ehsan Tel No.: 03-8736 1118	079-001
JF APEX SECURITIES BHD	Level 16, Menara Choy Fook On No. 1B, Jalan Yong Shook Lin 46050 Petaling Jaya Selangor Darul Ehsan Tel No.: 03-7620 1118	079-002
JF APEX SECURITIES BHD	Block J-6-3A, Setia Walk PSN Wawasan Pusat Bandar Puchong 47160 Puchong Selangor Darul Ehsan Tel No.: 03-5879 0163	079-004
JUPITER SECURITIES SDN BHD	No. 42 – 46, 3 rd Floor Jalan SS19/1D 47500 Subang Jaya Selangor Darul Ehsan Tel No.: 03-5632 4838	055-004
KENANGA INVESTMENT BANK BHD	Ground – Fifth Floor East Wing, Quattro West No. 4, Lorong Persiaran Barat 46200 Petaling Jaya Selangor Darul Ehsan Tel No.: 03-7862 6200	073-005
KENANGA INVESTMENT BANK BHD	55C (2 nd Floor) Jalan USJ 10/1F 47610 Subang Jaya Selangor Darul Ehsan Tel No.: 03-8024 1773	073-006
KENANGA INVESTMENT BANK BHD	Lot 240, Second Floor The Curve, No. 6, Jalan PJU 7/3 Mutiara Damansara 47800 Petaling Jaya Selangor Darul Ehsan Tel No.: 03-7725 9095	073-016

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
SELANGOR DARUL EHSAN (CONT'D)		
AFFIN HWANG INVESTMENT BANK BHD	East Wing & Centre Link Tingkat 3A, Wisma Consplant 2 No. 7, Jalan SS 16/1 47500 Subang Jaya Selangor Darul Ehsan Tel No.: 03-5635 6688	068-010
KENANGA INVESTMENT BANK BHD	Level 1 East Wing Wisma Consplant 2 No. 7, Jalan SS16/1 47500 Subang Jaya Selangor Darul Ehsan Tel No.: 03-5621 2118	073-030
KENANGA INVESTMENT BANK BHD	No. 35, Ground, 1 st and 2 nd Floor Jalan Tiara 3 Bandar Baru Klang 41150 Klang Selangor Darul Ehsan Tel No.: 03-3348 8080	073-035
MALACCA SECURITIES SDN BHD	No. 16, Jalan SS15/4B 47500 Subang Jaya Selangor Darul Ehsan Tel No.: 03-5636 1533	012-002
MALACCA SECURITIES SDN BHD	No. 58A & 60A, Jalan SS2/67 47300 Petaling Jaya Selangor Darul Ehsan Tel No.: 1300 221 223	012-003
MAYBANK INVESTMENT BANK BERHAD	Level 8, 68 Jalan Batai Laut 4 Taman Bukit Camerlang 41300 Klang Selangor Darul Ehsan Tel No.: 03-3050 8888	098-003
MAYBANK INVESTMENT BANK BERHAD	Wisma Bently Music Level 1, No. 3, Jalan PJU 7/2 Mutiara Damansara 47800 Petaling Jaya Selangor Darul Ehsan Tel No.: 03-7718 8888	098-004
PM SECURITIES SDN BHD	1st Floor, 157-A Jalan Kenari 23/A Bandar Puchong Jaya 47100 Puchong Selangor Darul Ehsan Tel No.: 03-8070 0773	064-003

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
SELANGOR DARUL EHSAN (CONT'D)		
RHB INVESTMENT BANK BHD	24, 24M, 24A, 26M, 28M, 28A, 30, 30M & 30A Jalan SS2/63 47300 Petaling Jaya Selangor Darul Ehsan Tel No.: 03-7873 6366	087-011
RHB INVESTMENT BANK BHD	No. 37, Jalan Semenyih 43000 Kajang Selangor Darul Ehsan Tel No.: 03-8736 3378	087-045
RHB INVESTMENT BANK BHD	First Floor 10 & 11 Jalan Maxwell 48000 Rawang Selangor Darul Ehsan Tel No.: 03-6092 8916	087-047
RHB INVESTMENT BANK BHD	Ground & Mezzanine Floor No. 87 & 89, Jalan Susur Pusat Perniagaan NBC Batu 1 ½, Jalan Meru 41050 Klang Selangor Darul Ehsan Tel No.: 03-3343 9180	087-048
RHB INVESTMENT BANK BHD	11-1 11-2, Jalan PJU 5/12 Dataran Sunway, Kota Damansara 47810 Petaling Jaya Selangor Darul Ehsan Tel No.: 03-6148 3361	087-051
RHB INVESTMENT BANK BHD	Unit 1B, 2B & 3B, USJ 10/1J 47610 UEP Subang Jaya Selangor Darul Ehsan Tel No.: 03-8023 6518	087-059
SJ SECURITIES SDN BHD	Ground Floor, Podium Block Wisma Synergy Lot 72, Persiaran Jubli Perak Section 22 40000 Shah Alam Selangor Darul Ehsan Tel No.: 03-5192 0202	096-001
SJ SECURITIES SDN BHD	101B, Jalan SS 15/5A 47500, Subang Jaya Selangor Darul Ehsan Tel No.: 5631 7888	096-002

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
SELANGOR DARUL EHSAN (CONT'D)		
PM SECURITIES SDN BHD	No. 18 & 20, Jalan Tiara 2 Bandar Baru Klang 41150 Klang Selangor Darul Ehsan Tel No.: 03-3341 5300	064-007
SJ SECURITIES SDN BHD	No. 74-2, Jalan Batu Nilam 5 Bandar Bukit Tinggi 41200 Klang Selangor Darul Ehsan Tel No.: 3322 1915	096-004
SJ SECURITIES SDN BHD	No. A-3-11 Block Alamanda 3rd Floor, 10 Boulevard, Lebuhraya Sprint, PJU 6 ^a 47400, Damansara Selangor Darul Ehsan Tel No.: 3322 1915	096-005
TA SECURITIES HOLDINGS BERHAD	No. 2-1, 2-2, 2-3 & 4-2 Jalan USJ 9/5T Subang Business Centre 47620 UEP Subang Jaya Selangor Darul Ehsan Tel No.: 03-8025 1880	058-005
TA SECURITIES HOLDINGS BERHAD	Damansara Utama Branch 2nd Floor, Wisma TA No. 1A, Jalan SS 20/1 Damansara Utama 47400 Petaling Jaya Selangor Darul Ehsan Tel No.: 03-7795 5713	058-007
PERAK DARUL RIDZUAN		
CIMB INVESTMENT BANK BERHAD	Ground, 1 st , 2 nd and 3 rd Floor No. 8, 8A-C, Persiaran Greentown 4C Greentown Business Centre 30450 Ipoh Perak Darul Ridzuan Tel No.: 05-2088 688	065-010
HONG LEONG INVESTMENT BANK BERHAD	51-53, Persiaran Greenhill 30450 Ipoh Perak Darul Ridzuan Tel No.: 05-2530 888	066-003

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
PERAK DARUL RIDZUAN (CONT'D)		
AFFIN HWANG INVESTMENT BANK BHD	Tingkat Bawah, Aras 1,2 & 3 21 Jalan Stesen 30400 Taiping Perak Darul Ridzuan Tel No.: 05-8066 688	068-003
AFFIN HWANG INVESTMENT BANK BHD	Tingkat Bawah, 1 & 2 No. 22, Persiaran Greentown 1 Greentown Business Centre 30450 Ipoh Perak Darul Ridzuan Tel No.: 05-2559 988	068-015
KENANGA INVESTMENT BANK BHD	Ground, 1 st , 2 nd & 4 th Floor No. 63, Persiaran Greenhill 30450 Ipoh Perak Darul Ridzuan Tel No.: 05-2422 828	073-022
KENANGA INVESTMENT BANK BHD	No. 7B-1, Jalan Laman Intan Bandar Baru Teluk Intan 36000 Teluk Intan Perak Darul Ridzuan Tel No.: 05-6222 828	073-026
KENANGA INVESTMENT BANK BHD	Ground Floor, No. 25 & 25A Jalan Jaya 2, Medan Jaya 32000 Sitiawan Perak Darul Ridzuan Tel No.: 05-6939 828	073-031
M & A SECURITIES SDN BHD	5th, 6th, & Unit 8A M & A Building 52A, Jalan Sultan Idris Shah 30000 Ipoh Perak Darul Ridzuan Tel No.: 05-2419 800	057-001
MAYBANK INVESTMENT BANK BERHAD	B-G-04 (Aras Bawah), Aras 1 & 2 No. 42, Persiaran Greentown 1 Pusat Dagangan Greentown 30450 Ipoh Perak Darul Ridzuan Tel No.: 05-2453 400	098-002
RHB INVESTMENT BANK BHD	No. 17, Jalan Intan 2 Bandar Baru 36000 Teluk Intan Perak Darul Ridzuan Tel No.: 05-6236 498	087-014

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
PERAK DARUL RIDZUAN (CONT'D) RHB INVESTMENT BANK BHD	Tingkat Bawah dan Tingkat Satu No. 23 & 25 Jalan Lumut 32000 Sitiawan Perak Darul Ridzuan Tel No.: 05-6921 228	087-016
RHB INVESTMENT BANK BHD	21-25, Jalan Seenivasagam Greentown 30450 Ipoh Perak Darul Ridzuan Tel No.: 05-2415 100	087-023
RHB INVESTMENT BANK BHD	Tingkat Bawah, No. 40, 42 & 44 Jalan Berek 34000 Taiping Perak Darul Ridzuan Tel No.: 05-8088 229	087-034
RHB INVESTMENT BANK BHD	Tingkat Bawah dan Tingkat Satu No.72, Jalan Idris 31900 Kampar Perak Darul Ridzuan Tel No.: 05-4651 261	087-044
RHB INVESTMENT BANK BHD	No. 1 & 3, First Floor Jalan Wawasan Satu Taman Wawasan Jaya 34200, Parit Buntar Perak Darul Ridzuan Tel No.: 05-171 088	087-052
TA SECURITIES HOLDINGS BHD	Bahagian Kanan Tingkat Bawah, Tingkat 1 & 2, Plaza Teh Teng Seng No. 227, Jalan Raja Permaisuri Bainun 30250 Ipoh Perak Darul Ridzuan Tel No.: 05-2531 313	058-001
UOB KAY HIAN SECURITIES (M) SDN BHD	No. 27-1, Jalan Intan 2 Bandar Baru 36000 Teluk Intan Perak Darul Ridzuan Tel No.: 05-6216 010	078-009
UOB KAY HIAN SECURITIES (M) SDN BHD	153A Jalan Raja Musa Aziz 30300 Ipoh Perak Darul Ridzuan Tel No.: 05-2411 290	078-013

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
PULAU PINANG		
ALLIANCE INVESTMENT BANK BHD	Ground & Mezzanine Floor Bangunan Berkath 21 Beach Street 10300, Georgetown Penang Tel No : 04-2611 688	076-015
AMINVESTMENT BANK BERHAD	Mezzanine Floor & Level 3 No. 37, Jalan Sultan Ahmad Shah 10050 Penang Tel No.: 04-2261 818	086-001
AMINVESTMENT BANK BERHAD	Level 3, No. 15, Lebu Pantai 10300 Penang Tel No.: 04-2618 688	086-007
CIMB INVESTMENT BANK BHD	Ground Floor Suite 1.01, Menara Boustead Penang 39, Jalan Sultan Ahmad Shah 10050 Penang Tel No.: 04-2385 900	065-003
AFFIN HWANG INVESTMENT BANK BHD	Level 2, 3, 4, 5 & 7, Wisma Sri Pinang 60, Green Hall; and Levels 2,3,4,5,6,7& 8, Wisma Sri Pinang II 42, Green Hall 10200 Penang Tel No.: 04-2636 996	068-001
AFFIN HWANG INVESTMENT BANK BHD	No. 2 & 4 Jalan Perda Barat Bandar Perda 14000 Penang Tel No.: 04-5372 882	068-006
INTER-PACIFIC SECURITIES SDN BHD	Ground Floor, Mezzanine & 8th Floor Sentral Tower No. 3, Penang Street 10200 Penang Tel No.: 04-2690 888	054-002
JF APEX SECURITIES SDN BHD	368-2-5 Jalan Burmah Belissa Row 10350 Pulau Tikus Penang Tel No.: 04-2289 118	079-005

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
PULAU PINANG (CONT'D)		
JUPITER SECURITIES SDN BHD	20-1 Persiaran Bayan Indah Bayan Bay, Sungai Nibong 11900 Bayan Lepas Penang Tel No.: 04-641 2881	055-003
KENANGA INVESTMENT BANK BHD	7 th , 8 th & 16 th Floor Menara Boustead 39, Jalan Sultan Ahmad Shah 10050 Penang Tel No.: 04-2283 355	073-023
M & A SECURITIES SDN BHD	332H-1 & 332G-2 Jalan Perak 11600 Georgetown Penang Tel No.: 04-2817 611	057-005
M & A SECURITIES SDN BHD	216, 216A, 218 and 218A Pengkalan Weld Lebuh Macallum 10300 Penang Tel No.: 04-2617 611	057-008
MALACCA SECURITIES SDN BHD	No. 39-1 Jalan Lenggong Vantage Point 11600 Jelutong Penang Tel No.: 04-2821 533	012-004
MALACCA SECURITIES SDN BHD	48 Jalan Todak 2 13700 Seberang Jaya Penang Tel No.: 04-3905 669	012-006
MALACCA SECURITIES SDN BHD	No.17, 1 st Floor Persiaran Bayan Indah Taman Bayan Indah 11900 Bayan Lepas Penang Tel No.: 04-6421 533	012-007
MAYBANK INVESTMENT BANK BERHAD	Lot 1.02, Tingkat 1, Bangunan KWSP Jalan Sultan Ahmad Shah 10050 Georgetown Penang Tel No.: 04 2196 888	098-006

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
PULAU PINANG (CONT'D)		
MERCURY SECURITIES SDN BHD	Ground, 1 st , 2 nd & 3 rd Floor Wisma UMNO Lorong Bagan Luar Dua Seberang Perai 12000 Butterworth Penang Tel No.: 04-3322 123	093-001
MERCURY SECURITIES SDN BHD	2 nd Floor Standard Chartered Bank Chambers 2 Lebuhr Pantai 10300 Penang Tel No.: 04-2639 118	093-004
MERCURY SECURITIES SDN BHD	70-1-22 Jalan Mahsuri 11900 Bandar Bayan Baru Penang Tel No.: 04-6400 822	093-006
PM SECURITIES SDN BHD	3rd Floor, Wisma Wang 251-A, Jalan Burmah 10350 Penang Tel No.: 04-2273 000	064-004
RHB INVESTMENT BANK BHD	Aras Bawah, 1 dan 2 No. 2677, Jalan Chain Ferry Taman Inderawasih 13600 Seberang Prai Penang Tel No.: 04-3900 022	087-005
RHB INVESTMENT BANK BHD	Tingkat Bawah, Tingkat Satu dan Tingkat Dua No. 11A, Jalan Keranji Off Jalan Padang Lallang 14000 Bukit Mertajam Penang Tel No.: 04-5402 888	087-015
RHB INVESTMENT BANK BHD	834, Tingkat Bawah dan Tingkat Satu 835, Tingkat Satu Jalan Besar, Sungai Bakap 14200 Sungai Jawi Seberang Perai Selatan Penang Tel No.: 04-5831 888	087-032

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
PULAU PINANG (CONT'D)		
RHB INVESTMENT BANK BHD	Tingkat Bawah – Tingkat 3 & Tingkat 5 – Tingkat 8 64 & 64-D Lebuah Bishop 10200 Penang Tel No.: 04-2634 222	087-033
RHB INVESTMENT BANK BHD	No. 15-G-5, 15-G-6, 15-1-5 , 15-1-6, 15-2-5 dan 15-2-6 dan 15-2-24 Medan Kampung Relau (Bayan Point) 11950 Penang Tel No.: 04-6404 888	087-042
RHB INVESTMENT BANK BHD	41-A, 41-B and 41-C Lintang Angsana Bandar Baru Air Itam 11500 Penang Tel No.: 04-8352 988	087-056
SJ SECURITIES SDN BHD	12th Floor, Office Tower Hotel Royal Penang No. 3 Jalan Larut 10050 Georgetown Penang	096-003
TA SECURITIES HOLDINGS BHD	3 rd Floor, Bangunan Heng Guan No. 171 Jalan Burmah 10050 Penang Tel No.: 04-2272 339	058-010
UOB KAY HIAN SECURITIES (M) SDN BHD	1st and 2nd Floor Bangunan Heng Guan No. 171 Jalan Burmah 10050 Penang Tel No.: 04-2299 318	078-002
UOB KAY HIAN SECURITIES (M) SDN BHD	Ground & 1 st Floor No. 2, Jalan Perniagaan 2 Pusat Perniagaan Alma 14000 Bukit Mertajam Penang Tel No.: 04-5541 388	078-003

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
PERLIS INDRA KAYANGAN		
RHB INVESTMENT BANK BHD	Tingkat Bawah dan Tingkat Satu No. 39, Taman Suriani Persiaran Jubli Emas 1000 Kangar, Perlis Tel No.: 04-9793 888	087-060
KEDAH DARUL AMAN		
ALLIANCE INVESTMENT BANK BHD	2 nd Floor, Wisma PKNK Jalan Sultan Badlishah 05000 Alor Setar Kedah Darul Aman Tel No.: 04-7317 088	076-004
AFFIN HWANG INVESTMENT BANK BHD	No. 70A, B & C, Jalan Mawar 1 Taman Pekan Baru 8000 Sungai Petani Kedah Darul Aman Tel No.: 04-4256 666	068-011
RHB INVESTMENT BANK BHD	No. 112, Jalan Pengkalan Taman Pekan Baru 8000 Sungai Petani Kedah Darul Aman Tel No.: 04-4204 888	087-017
RHB INVESTMENT BANK BHD	35, Tingkat Bawah Jalan Suria 1, Jalan Bayu 9000 Kulim Kedah Darul Aman Tel No.: 04-4964 888	087-019
RHB INVESTMENT BANK BHD	214-A, 214-B, 215-A & 215-B Medan Putra Jalan Putra 05150 Alor Setar Kedah Darul Aman Tel No.: 04-7209 888	087-021
UOB KAY HIAN SECURITIES (M) SDN BHD	Lot 4, 5 & 5A 1 st Floor EMUM 55 No. 55, Jalan Gangsa Kawasan Perusahaan Mergong 2 Seberang Jalan Putra 5150 Alor Setar Kedah Darul Aman Tel No.: 04-7322 111	078-007

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
NEGERI SEMBILAN DARUL KHUSUS		
AFFIN HWANG INVESTMENT BANK BHD	1 st Floor 105, 107 & 109, Jalan Yam Tuan 70000 Seremban Negeri Sembilan Darul Khusus Tel No.: 06-7612 288	068-007
AFFIN HWANG INVESTMENT BANK BHD	No. 6, Tingkat Atas Jalan Mahligai 72100 Bahau Negeri Sembilan Darul Khusus Tel No.: 06-4553 188	068-013
MAYBANK INVESTMENT BANK BERHAD	Wisam HM, Ground Floor No. 43 Jalan Dr. Krishnan 70000, Seremban Negeri Sembilan Darul Khusus Tel No.: 06-7669 555	098-005
PM SECURITIES SDN BHD	1 st , 2 nd & 3 rd Floor 19-21, Jalan Kong Sang 70000 Seremban Negeri Sembilan Darul Khusus Tel No.: 06-7623 131	064-002
RHB INVESTMENT BANK BHD	Tingkat Bawah, Tingkat Satu & Tingkat Dua No. 32 & 33, Jalan Dato' Bandar Tunggal 70000 Seremban Negeri Sembilan Darul Khusus Tel No.: 06-7641 641	087-024
RHB INVESTMENT BANK BHD	Tingkat Satu, No. 3601, Jalan Besar 73000 Tampin Negeri Sembilan Darul Khusus Tel No.: 06-4421 000	087-037
RHB INVESTMENT BANK BHD	Tingkat Bawah & Tingkat Mezanin No. 346 & 347, Batu 1/2, Jalan Pantai 71000 Port Dickson Negeri Sembilan Darul Khusus Tel No.: 06-6461 234	087-046

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
MELAKA		
CIMB INVESTMENT BANK BHD	Ground, 1 st & 2 nd Floor No. 191, Taman Melaka Raya Off Jalan Parameswara 75000 Melaka Tel No.: 06-2898 800	065-006
KENANGA INVESTMENT BANK BHD	71 (Ground, A&B) & 73(Ground, A&B) Jalan Merdeka Taman Melaka Raya 75000 Melaka Tel No.: 06-2881 720	073-028
KENANGA INVESTMENT BANK BHD	22A & 22A-1 and 26 & 26-1 Jalan MP 10 Taman Merdeka Permai 75350 Batu Berendam Melaka Tel No.: 06-3372 550	073-034
MALACCA SECURITIES SDN BHD	No. 1, 3 & 5, Jalan PPM 9 Plaza Pandan Malim (Business Park) Balai Panjang, 75250 Melaka Tel No.: 06-3371 533	012-001
MERCURY SECURITIES SDN BHD	No. 81-B & 83-B Jalan Merdeka Taman Melaka Raya 75000 Melaka Tel No.: 06-2921 898	093-003
PM SECURITIES SDN BHD	No. 6-1 Jalan Lagenda 2 Taman 1 Lagenda 75400 Melaka Tel No.: 06-2866 008	064-006
RHB INVESTMENT BANK BHD	No. 19, 21 & 23 Jalan Merdeka Taman Melaka Raya 75000 Melaka Tel No.: 06-2833 622	087-002
RHB INVESTMENT BANK BHD	579, 580 & 581 Taman Melaka Raya 75000 Melaka Tel No.: 06-2825 211	087-026

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
MELAKA (CONT'D)		
TA SECURITIES HOLDINGS BHD	No. 59, 59A & 59B Jalan Merdeka Taman Melaka Raya 75000 Melaka Tel No.: 06-2862 618	058-008
UOB KAY HIAN SECURITIES (M) SDN BHD	7-2 Jalan PPM8 Malim Business Park 75250 Melaka Tel No.: 06-3352 511	078-014
JOHOR DARUL TAKZIM		
ALLIANCE INVESTMENT BANK BHD	No. 73, Ground & 1 st Floor Jalan Rambutan 86000 Kluang Johor Darul Takzim Tel No.: 07-7717 922	076-006
AMINVESTMENT BANK BERHAD	2 nd , 3 rd , 4 th Floor Penggaram Complex 1, Jalan Abdul Rahman 83000 Batu Pahat Johor Darul Takzim Tel No.: 07-4342 282	086-002
AMINVESTMENT BANK BERHAD	18 th & 31 st Floor Selesa Tower, Jalan Dato' Abdullah Tahir 80300 Johor Bahru Johor Darul Takzim Tel No.: 07-3343 855	086-001
CIMB INVESTMENT BANK BERHAD	No. 73 Ground Floor, No. 73A First Floor & No.79A First Floor Jalan Kuning Dua 80400 Johor Bahru Johor Darul Takzim Tel No.: 07-3405 888	065-011
AFFIN HWANG INVESTMENT BANK BHD	Level 7, Johor Bahru City Square (Office Tower) 106-108, Jalan Wong Ah Fook 80000 Johor Bahru Johor Darul Takzim Tel No.: 07-2222 692	068-004
INTER-PACIFIC SECURITIES SDN BHD	95, Jalan Tun Abdul Razak 80000 Johor Bahru Johor Darul Takzim Tel No.: 07-2231 211	054-004

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
JOHOR DARUL TAKZIM (CONT'D)		
JUPITER SECURITIES SDN BHD	30-1 Jalan Molek 1/10 Taman Molek 81100 Johor Bahru Johor Darul Takzim Tel No.: 07-3538 878	055-002
KENANGA INVESTMENT BANK BHD	Level 2, Menara Pelangi Jalan Kuning, Taman Pelangi 80400 Johor Bahru Johor Darul Takzim Tel No.: 07-3333 600	073-004
KENANGA INVESTMENT BANK BHD	Tingkat Bawah dan Tingkat Mezzanine No. 34, Jalan Genuang 85000 Segamat Johor Darul Takzim Tel No.: 07-9333 500	073-009
KENANGA INVESTMENT BANK BHD	No. 33 & 35, (Tingkat Bawah dan Tingkat Satu A&B) Jalan Syed Abdul Hamid Sagaff 86000 Kluang Johor Darul Takzim Tel No.: 07-7771 161	073-010
KENANGA INVESTMENT BANK BHD	Tingkat Bawah No. 4 Jalan Dataran 1 Taman Bandar Tangkak 84900 Tangkak Johor Darul Takzim Tel No.: 06-9782 292	073-011
KENANGA INVESTMENT BANK BHD	No. 24, 24A & 24B Jalan Penjaja 3 Kim Park Centre 83000 Batu Pahat Johor Darul Takzim Tel No.: 07-4326 963	073-017
KENANGA INVESTMENT BANK BHD	Suite 16-02, 16-03 & 16-03A Level 16, Manara MSC Cyberport No. 5, Jalan Bukit Meldrum 80300 Johor Bahru Johor Darul Takzim Tel No.: 07-2237 423	073-019
KENANGA INVESTMENT BANK BHD	No. 57, 59 & 61, Jalan Ali 84000 Muar Johor Darul Takzim Tel No.: 06-9531 222	073-024

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
JOHOR DARUL TAKZIM (CONT'D)		
KENANGA INVESTMENT BANK BHD	Ground Floor No. 234, Jalan Besar Taman Semberong Baru 83700 Yong Peng Johor Darul Takzim Tel No.: 07-4678 885	073-025
KENANGA INVESTMENT BANK BHD	916 Ground Floor Jalan Bakek 82000 Pontian Johor Darul Takzim Tel No.: 07-6861 121	073-037
M & A SECURITIES SDN BHD	Suite 5.3A, Level 5 Menara Pelangi Jalan Kuning, Taman Pelangi 80400 Johor Bahru Johor Darul Takzim Tel No.: 07-3381 233	057-003
M & A SECURITIES SDN BHD	26 Jalan Indah 16/5 Taman Bukit Indah 81200 Johor Bahru Johor Darul Takzim Tel No.: 07-2366 288	057-006
M & A SECURITIES SDN BHD	No. 27, 27A & 27 B Jalan Molek 2/10 Taman Molek 81100 Johor Bahru Johor Darul Takzim Tel No.: 3551 988	057-007
MALACCA SECURITIES SDN BHD	1735-B Jalan Sri Putri 4 Taman Putri Kulai 81000 Kulai Jaya Johor Darul Takzim Tel No: 07-6638 877	012-010
MALACCA SECURITIES SDN BHD	74 Jalan Serampang Taman Pelangi 80400 Johor Bahru Johor Darul Takzim Tel No: 07-3351 533	012-005
MERCURY SECURITIES SDN BHD	Suite 17.1, Level 17 Menara Pelangi Jalan Kuning, Taman Pelangi 80400 Johor Bahru Johor Darul Takzim Tel No.: 07-3316 992	093-005

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
JOHOR DARUL TAKZIM (CONT'D)		
PM SECURITIES SDN BHD	Ground & 1 st Floor No. 43 & 43A, Jalan Penjaja 3 Taman Kim's Park Business Centre 83000 Batu Pahat Johor Darul Takzim Tel No.: 07-4333608	064-008
RHB INVESTMENT BANK BHD	6 th Floor, Wisma Tiong-Hua 8, Jalan Keris, Taman Sri Tebrau 80050 Johor Bahru Johor Darul Takzim Tel No.: 07-2788 821	087-006
RHB INVESTMENT BANK BHD	53, 53-A & 53-B Jalan Sultanah 83000 Batu Pahat Johor Darul Takzim Tel No.: 07-4380 288	087-009
RHB INVESTMENT BANK BHD	No. 33-1 Tingkat 1 & 2 (Unit Penjuru) Jalan Ali 84000 Muar Johor Darul Takzim Tel No.: 06-9538 262	087-025
RHB INVESTMENT BANK BHD	Tingkat Bawah dan Tingkat Satu No. 119 & 121 Jalan Sutera Tanjung 8/2 Taman Sutera Utama 81300 Skudai Johor Darul Takzim Tel No.: 07-5577 628	087-029
RHB INVESTMENT BANK BHD	Tingkat Bawah, Tingkat Satu & Tingkat Dua No. 3, Jalan Susur Utama 2/1 Taman Utama 85000 Segamat Johor Darul Takzim Tel No.: 07-9321 543	087-030
RHB INVESTMENT BANK BHD	Tingkat Bawah & Tingkat Satu No. 40 Jalan Haji Mana 86000 Kluang Johor Darul Takzim Tel No.: 07-7769 655	087-031

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
JOHOR DARUL TAKZIM (CONT'D)		
RHB INVESTMENT BANK BHD	Tingkat Bawah, Tingkat Satu & Tingkat Dua No. 10, Jalan Anggerik 1 Taman Kulai Utama 81000 Kulai Johor Darul Takzim Tel No.: 07-6626 288	087-035
RHB INVESTMENT BANK BHD	Tingkat Bawah, Tingkat Satu & Tingkat Dua No. 343, Jalan Muar 84900 Tangkak Johor Darul Takzim Tel No.: 06-9787 180	087-038
RHB INVESTMENT BANK BHD	Tingkat Satu No 2 & 4, Jalan Makmur Taman Sri Aman 85300 Labis Johor Darul Takzim Tel No.: 07-9256 881	087-039
RHB INVESTMENT BANK BHD	Tingkat Bawah, Tingkat 1 & Tingkat 2 No. 21 & 23 Jalan Molek 1/30 Taman Molek 81100 Johor Bahru Johor Darul Takzim Tel No.: 07-3522 293	087-043
TA SECURITIES HOLDINGS BHD	7A, Jalan Genuang Perdana Taman Genuang Perdana 85000 Segamat Johor Darul Takzim Tel No.: 07-9435 278	058-009
UOB KAY HIAN SECURITIES (M) SDN BHD	Level 6 & 7, Menara MSC Cyberport No. 5, Jalan Bukit Meldrum 80300 Johor Bahru Johor Darul Takzim Tel No.: 07-3332 000	078-001
UOB KAY HIAN SECURITIES (M) SDN BHD	No. 42-8, Main Road Kulai Besar 81000 Kulai Johor Darul Takzim Tel No.: 07-6637 398	078-005

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
JOHOR DARUL TAKZIM (CONT'D)		
UOB KAY HIAN SECURITIES (M) SDN BHD	No. 70, 70-01, 70-02 Jalan Rosmerah 2/17 Taman Johor Jaya 81100 Johor Bahru Johor Darul Takzim Tel No.: 07-3513 218	078-006
UOB KAY HIAN SECURITIES (M) SDN BHD	No. 171 (Ground Floor) Jalan Bestari 1/5 Taman Nusa Bestari 81300 Skudai Johor Darul Takzim Tel No.: 07-5121 633	078-008
KELANTAN DARUL NAIM		
RHB INVESTMENT BANK BHD	Tingkat Bawah & Tingkat Satu No. 3953-H, PT225, 1 st Floor, Jalan Kebun Sultan 15350 Kota Bharu Kelantan Darul Naim Tel No.: 09-7430 077	087-020
TA SECURITIES HOLDINGS BHD	298, Jalan Tok Hakim 15000 Kota Bharu Kelantan Darul Naim Tel No.: 09-7433 388	058-004
UOB KAY HIAN SECURITIES (M) SDN BHD	Ground & 1 st Floor Lot 712, Sek.9, PT62 Jalan Tok Hakim Bandar Kota Bharu 15000 Kota Bharu Kelantan Darul Naim Tel No.: 09-7473 906	078-015
PAHANG DARUL MAKMUR		
ALLIANCE INVESTMENT BANK BHD	Ground, Mezzanine & 1st Floor B-400 Jalan Berserah 25300 Kuantan Pahang Darul Makmur Tel No.: 09-5660 800	076-002
CIMB INVESTMENT BANK BHD	Ground 1 st & 2 nd Floor No. A-27, Jalan Dato' Lim Hoe Lek 25200 Kuantan Pahang Darul Makmur Tel No.: 09-2057 800	065-007

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
PAHANG DARUL MAKMUR (CONT'D)		
JUPITER SECURITIES SDN BHD	2 nd Floor, Lot No. 25 Jalan Chui Yin 28700 Bentong Pahang Darul Makmur Tel No.: 09-2234 136	055-005
KENANGA INVESTMENT BANK BHD	A15, A17 & A19, Ground Floor Jalan Tun Ismail 2 Sri Dagangan 2 25000 Kuantan Pahang Darul Makmur Tel No.: 09-5171 698	073-027
MALACCA SECURITIES SDN BHD	P11-3, Jalan Chui Yin 28700 Bentong Pahang Darul Makmur Tel No.: 011-2577 7489	012-008
RHB INVESTMENT BANK BHD	B32 & B34, Lorong Tun Ismail 8 Seri Dagangan II 25000 Kuantan Pahang Darul Makmur Tel No.: 09-5173 811	087-007
RHB INVESTMENT BANK BHD	Tingkat Bawah dan Tingkat Satu 98, Jalan Pasdec 28700 Bentong Pahang Darul Makmur Tel No.: 09-2234 943	087-022
RHB INVESTMENT BANK BHD	Tingkat Bawah dan Tingkat Satu No. 76-A, Persiaran Camelia 4 Tanah Rata 39000 Cameron Highlands Pahang Darul Makmur Tel No.: 05-4914 913	087-041
TERENGGANU DARUL IMAN		
ALLIANCE INVESTMENT BANK BHD	Ground & Mezzanine Floor Wisma Kam Choon 101, Jalan Kampung Tiong 20100 Kuala Terengganu Terengganu Darul Iman Tel No.: 09-6317 922	076-009
FA SECURITIES SDN BHD	No. 51 & 51A Ground, Mezzanine & 1st Floor Jalan Tok Lam 20100 Kuala Terengganu Terengganu Darul Iman Tel No.: 09-6238 128	021-001

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
TERENGGANU DARUL IMAN (CONT'D)		
RHB INVESTMENT BANK BHD	Tingkat Bawah dan Tingkat Satu 9651, Cukai Utama Jalan Kubang Kurus 24000 Kemaman Terengganu Darul Iman Tel No.: 09-8583 109	087-027
RHB INVESTMENT BANK BHD	1 st Floor No. 59, Jalan Sultan Ismail 20200 Kuala Terengganu Terengganu Darul Iman Tel No.: 09-6261 816	087-055
SABAH		
CIMB INVESTMENT BANK BHD	1 st – 3 rd Floor, Central Building No. 28, Jalan Sagunting 88000 Kota Kinabalu Sabah Tel No.: 088-328 878	065-005
AFFIN HWANG INVESTMENT BANK BHD	Suite 1-9-E1, 9 th Floor, CPS Tower Centre Point Sabah No. 1, Jalan Centre Point 88000 Kota Kinabalu Sabah Tel No.: 088-311 688	068-008
KENANGA INVESTMENT BANK BHD	Level 8, Wisma Great Eastern 68, Jalan Gaya 88000 Kota Kinabalu Sabah Tel No.: 088-236 188	073-032
RHB INVESTMENT BANK BHD	2nd Floor, No. 81 & 83 Jalan Gaya 88000 Kota Kinabalu Sabah Tel No.: 088-269 788	087-010
RHB INVESTMENT BANK BHD	Tingkat Bawah, Block 2 Lot 4 & Lot 5, Bandar Indah Mile 4, North Road 91000 Sandakan Sabah Tel No.: 089-229 286	087-057

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
SABAH (CONT'D)		
UOB KAY HIAN SECURITIES (M) SDN BHD	11, Equity House, Block K Sadong Jaya, Karamuning 88100 Kota Kinabalu Sabah Tel No.: 088-234 090	078-011
UOB KAY HIAN SECURITIES (M) SDN BHD	177 & 178 Ground Floor Block 17 Phase 2, Prima Square Mile 4, North Road 90000 Sandakan Sabah Tel No.: 089-218 681	078-012
SARAWAK		
AMINVESTMENT BANK BERHAD	1 st , 2 nd & 3 rd Floor No. 162, 164, 166 & 168 1 st , 2 nd & 3 rd Floor Jalan Abell 93100 Kuching Sarawak Tel No.: 082-244 791	086-001
CIMB INVESTMENT BANK BERHAD	Aras 1 (Utara) Wisma STA 26 Jalan Datuk Abang Abdul Rahim 93450 Kuching Sarawak Tel No.: 082-358 688	065-004
CIMB INVESTMENT BANK BERHAD	No. 6A, Ground Floor Jalan Bako, Off Brooke Drive 96000 Sibu Sarawak Tel No.: 084-367 700	065-008
AFFIN HWANG INVESTMENT BANK BHD	Ground Floor & 1 st Floor No. 1, Jalan Pending 1 st Floor, No. 3, Jalan Pending 93450 Kuching Sarawak Tel No.: 082-341 999	068-005
AFFIN HWANG INVESTMENT BANK BHD	No. 282, 1 st Floor Park City Commercial Centre Phase 4, Jalan Tun Ahmad Zaidi 97000 Bintulu Sarawak Tel No.: 086-330 008	068-016

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
SARAWAK (CONT'D)		
KENANGA INVESTMENT BANK BHD	Lot 2465, Jalan Boulevard Utama Boulevard Commercial Centre 98000 Miri Sarawak Tel No.: 085-435 577	073-002
KENANGA INVESTMENT BANK BHD	Level 1-5, Wisma Mahmud Jalan Sungai Sarawak 93100 Kuching Sarawak Tel No.: 082-338 000	073-003
KENANGA INVESTMENT BANK BHD	No. 11-12, (Ground & 1 st Floor) Lorong Kampung Datu 3 96000 Sibu Sarawak Tel No.: 084-313 855	073-012
KENANGA INVESTMENT BANK BHD	Ground Floor of Survey Lot No. 4203 Parkcity Commerce Square Phase 6, Jalan Diwarta 97000, Bintulu Sarawak Tel No.: 086-337 588	073-018
KENANGA INVESTMENT BANK BERHAD	Yung Kong Abell Suite 9 & 10, 3 rd Floor Lot 365, Section 50 Jalan Abell 93100 Kuching Sarawak Tel No.: 082-248 877	073-036
MERCURY SECURITIES SDN BHD	1 st Floor No.16 jalan Getah 96100 Sarikei Sarawak Tel No.: 084-659 019	093-007
RHB INVESTMENT BANK BHD	Yung Kong Abell Units No. 1-10, 2 nd Floor Lot 365, Section 50 Jalan Abell 93100 Kuching Sarawak Tel No.: 082-250 888	087-008

16. PROCEDURES FOR APPLICATION AND ACCEPTANCE (Cont'd)

Name	Address and telephone number	ADA Code
SARAWAK (CONT'D)		
RHB INVESTMENT BANK BERHAD	Lot 1268, 1 st & 2 nd Floor Lot 1269, 2 nd Floor Centre Point Commercial Centre Jalan Melayu 98000 Miri Sarawak Tel No.: 085-422 788	087-012
RHB INVESTMENT BANK BERHAD	102, Pusat Pedada Jalan Pedada 96000 Sibu Sarawak Tel No.: 084-329 100	087-013
RHB INVESTMENT BANK BERHAD	Tingkat Bawah dan Tingkat Satu No. 10, Jalan Bersatu 96100 Sarikei Sarawak Tel No.: 084-654 100	087-050
RHB INVESTMENT BANK BERHAD	Tingkat Bawah dan Tingkat 1 No. 221, Parkcity Commerce Square Phase III, Jalan Tun Ahmad Zaidi 97000 Bintulu Sarawak Tel No.: 086-311 770	087-053
TA SECURITIES HOLDINGS BHD	12G, Jalan Kampong Datu 96000 Sibu Sarawak Tel No.: 084-319 998	058-002
TA SECURITIES HOLDINGS BHD	Tingkat 2, (Bahagian Hadapan) Bangunan Binamas, Lot 138, Section 54, Jalan Pandung 93100 Kuching Sarawak Tel No.: 082-236 333	058-006

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APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP

The summary details of the information on the material land and buildings owned by our Group as at the LPD are set out below:-

PP CHIN HIN

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in interest
1.							
(i)		Units A-0-1, A-1-1 and A-2-1;	<p>Description of property</p> <p>3-storey shophouse unit</p> <p>2-storey shophouse unit</p> <p>Existing use/Expiry of Lease/Category of Land Use Partly occupied by our Group as office premises, partly tenanted by our related parties and partly tenanted by third parties and partly vacant/Freehold/Building</p>	196.3/572.9	3,097,577.64		For erection of shophots/offices only/Not applicable
(ii)		Units A-0-3A, A-1-3A and A-2-3A;			2,152,328.60		
(iii)		Units A-0-07, A-1-07 and A-2-07;			2,306,800.00		
(iv)	Master title held under HSM 13217, PT15196	Units A-0-08, A-1-08 and A-2-08;			2,154,567.20		
(v)	(formerly known as GM 3754, Lot 44773), Mukim	Units A-0-09, A-1-09 and A-2-09;			2,154,567.20		
(vi)	Petaling, Daerah Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur	Units A-0-10, A-1-10 A-2-10;			2,154,326.97		
(vii)		Units A-0-12, A-1-12 and A-2-12;			2,195,759.56		6 July 2010
(viii)		Units B-0-03, B-1-03 and B-2-03;			2,188,694.56		
(ix)		Units J-0-08, J-1-08 and J-2-08;			1,842,059.14		
(x)		Units C-0-02 and C-1-02;			1,124,799.96		
(xi)		Units C-0-03 and C-1-03;			1,124,799.96		
(xii)		Unit D-0-03 and D-1-03; and			1,155,969.30		
(xiii)		Unit F-0-07 and F-1-07,			1,126,683.20		
		Pusat Perdagangan Kuchai, No. 2, Jalan 1/127, Off Jalan Kuchai Lama, 58200 Kuala Lumpur					

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in interest
2.	Master titles held under:- (i) HSM 13217, PT15196 (formerly known as GM 4140, Lot 46197), Mukim Petaling, Daerah Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur	Units J-0-06, J-1-06 and J-2-06; and Units J-0-07, J-1-07 and J-2-07, Pusat Perdagangan Kuchai, No. 2, Jalan 1/127, Off Jalan Kuchai Lama, 58200 Kuala Lumpur	<u>Description of property</u> 3-storey shophouse unit	122.5/ 367.4 per unit	1,823,089.56 1,823,089.56	6 July 2010	For erection of shoplots/offices only/ Not applicable
			<u>Existing use/Expiry of Lease/Category of Land Use</u> Partly tenanted by our related parties and partly tenanted by third parties/ Freehold/Building				
3.	Strata titles held under:- (i) GM 8564, No. Bangunan M1-A, No. Tingkat 25, No. Petak 44, Lot 67625; and	No. A-22-02; and	<u>Description of property</u> One condominium unit at 22 nd floor, block A of a 23-storey condominium block	(⁰ N/A/ 194.2	1,470,000.00	13 May 2008	For multi-storeys residential building only/ Not applicable
	(ii) GM 8564, No. Bangunan M1-B, No. Tingkat 23, No. Petak 86, Lot 67625, Mukim Batu, Negeri Wilayah Persekutuan Kuala Lumpur	No. B-20-02, Hijauan Kiara, No. 6, Jalan Kiara 5, Mont' Kiara, 50480 Kuala Lumpur	<u>Existing use/Expiry of Lease/Category of Land Use</u> Vacant/Freehold/Building	(⁰ N/A/ 231.0	1,492,200.00		

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in interest
4.	Strata titles held under:-						
(i)	PN 46794, Lot 30118, No. Bangunan M1-B, No. Tingkat 2, No. Petak 57; and	No. 13A-0, No. 13A-1, No. 13A-2; and No. 13A-3,	4-storey shophouse unit	118.6/ 474.5	2,570,000.00	28 March 2008	For erection of commercial buildings (shops and offices) only/ Not to be transferred, charged or leased without the consent from Jawatankuasa Kerja Tanah Kuala Lumpur
(ii)	PN 46794, Lot 30118, No. Bangunan M1-B, No. Tingkat 1, No. Petak 47,	No. 15-0, No. 15-1, No. 15-2; and No. 15-3,		112.5/ 450.0	2,710,000.00		
	Mukim Setapak, Negeri Wilayah Persekutuan Kuala Lumpur	Blok B, Platinum Walk, No. 2, Jalan Langkawi, Danau Kota 53300 Setapak, Kuala Lumpur	Existing use/Expiry of Lease/Category of Land Use Partly tenanted by third parties and partly vacant/99 years lease expiring on 20 November 2106/Building				
5.	Individual titles held under:-						
(i)	HS(D) 63311, PT 6366;	Lots No. A-23-0, A-23-1 and A-23-2;	3-storey shophouse unit	153.3/ 459.9 for each unit	1,400,000.00 1,500,000.00 1,400,000.00 1,400,000.00 1,400,000.00	26 September 2011	For commercial building only/ Land can be transferred, leased or charged with consent of State Authority
(ii)	HS(D) 63310, PT 6365;	Lots No. A-23A-0, A-23A-1 and A-23A-2;					
(iii)	HS(D) 63309, PT 6364;	Lots No. A-25-0, A-25-1 and A-25-2;					
(iv)	HS(D) 63308, PT 6363;	Lots No. A-26-0, A-26-1 and A-26-2; and					
(v)	HS(D) 63307, PT 6362,	Lots No. A-27-0, A-27-1 and A-27-2,					

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/Restriction in interest
		Bandar Rawang, Daerah Gombak, Negeri Selangor	Jalan Reef 1/1, Pusat Perniagaan Reef, 48000 Selangor Darul Ehsan				
			<u>Existing use/Expiry of Lease/Category of Land Use</u> Partly tenanted by our related parties and partly tenanted by third parties/99 years lease expiring on 27 June 2107/Building				
6.	Individual title held under HS(D) 283205, PT 35461 Mukim Damansara, Daerah Petaling, Negeri Selangor	No. 28, Jalan Kerawang U8/108, Taman Perindustrian Tekno Jelutong, Seksyen U8, 40150 Shah Alam, Selangor Darul Ehsan	<u>Description of property</u> 3-storey semi-detached industrial factory unit <u>Existing use/Expiry of Lease/Category of Land Use</u> Vacant/Freehold/Industrial	824.2/663.3	4,308,940.00	30 March 2015	For industrial building only/ Not applicable

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in interest
7.	Individual titles held under:-						Note (xii)
(i)	HS(M) 14302, PT 1222;	Ground floor to second floor, No. 3;	<p>Description of property</p> <p>3-storey shophouse unit</p> <p>3-storey shophouse unit</p> <p>2-storey shophouse unit</p>	149.0/390.2	800,000.00		
(ii)	HS(M) 14303, PT 1223;	Ground floor to second floor, No. 5;		149.0/408.8	800,000.00	18	
(iii)	HS(M) 14304, PT 1224;	Ground floor to second floor, No. 6;		149.0/390.2	800,000.00	May 2010	
(iv)	HS(M) 14305, PT 1225;	Ground floor to second floor, No. 7;		per unit	800,000.00		
(v)	HS(M) 14306, PT 1226;	Ground floor to second floor, No. 8;		149.0/408.8	800,000.00		
(vi)	HS(M) 14307, PT 1227;	Ground floor to second floor, No. 9;			850,000.00		
(vii)	HS(M) 14308, PT 1228;	Ground floor to second floor, No. 10;			880,000.00		
(viii)	HS(M) 14309, PT 1229;	Ground floor to second floor, No. 11;			850,000.00		
(ix)	HS(M) 14310, PT 1230;	Ground floor to second floor, No. 12;			850,000.00	22	
(x)	HS(M) 14311, PT 1231;	Ground floor to second floor, No. 13;		149.0/	850,000.00	July 2010	
(xi)	HS(M) 14312, PT 1232;	Ground floor to second floor, No. 15;		445.9	850,000.00		
(xii)	HS(M) 14313, PT 1233;	Ground floor to second floor, No. 16;		per unit	850,000.00		
(xiii)	HS(M) 14314, PT 1234;	Ground floor to second floor, No. 17;			850,000.00		
(xiv)	HS(M) 14315, PT 1235;	Ground floor to second floor, No. 18;			850,000.00		
(xv)	HS(M) 14316, PT 1236;	Ground floor to second floor, No. 19;		278.0/773.4	1,500,000.00	22 July 2010	
(xvi)	HS(M) 14663, PT 1301;	Ground floor and first floor, No. 20;		251.0/356.7	1,050,000.00		
(xvii)	HS(M) 14668, PT 1306;	Ground floor and first floor, No. 26;		178.0/267.6	1,000,000.00		
(xviii)	HS(M) 14669, PT 1307	Ground floor and first floor, No. 27,		178.0/267.6			
	Bandar Alor Setar, Daerah Kota Setar, Negeri Kedah	Jalan Lengkok Sari, Taman Perindustrian Mergong, Persiaran Bandar Baru Mergong 05150 Alor Setar, Kedah	Existing use/Expiry of Lease/Category of Land Use Partly tenanted by our related parties and partly tenanted by third parties/Freehold/Building				

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in interest
8.	Individual titles held under:-		Description of property				Note (xii)
(i)	HS(D) 19491, PT 484;	Ground floor and first floor, Plot 183;	2-storey shophouse unit	167.0/325.2	645,000.00	3 February 2010	
(ii)	HS(D) 19492, PT 485;	Ground floor and first floor, Plot 184;		130.0/	495,000.00		
(iii)	HS(D) 19493, PT 486;	Ground floor and first floor, Plot 185;	260.1	495,000.00			
(iv)	HS(D) 19494, PT 487;	Ground floor and first floor, Plot 186;	per unit	495,000.00			
(v)	HS(D) 19495, PT 488;	Ground floor and first floor, Plot 187;		495,000.00			
(vi)	HS(D) 19496, PT 489;	Ground floor and first floor, Plot 188;		495,000.00			
(vii)	HS(D) 19497, PT 490;	Ground floor and first floor, Plot 189;		860,000.00			
(viii)	HS(D) 19513, PT 506;	Ground floor to second floor, Plot 205;	227.0/471.6	1,400,000.00			
(ix)	HS(D) 19514, PT 507;	Ground floor to second floor, Plot 206;	259.0/665.3	750,000.00			
(x)	HS(D) 19515, PT 508;	Ground floor to second floor, Plot 207;	130.0/	750,000.00			
(xi)	HS(D) 19516, PT 509;	Ground floor to second floor, Plot 208;	390.2	750,000.00			
(xii)	HS(D) 19517, PT 510;	Ground floor to second floor, Plot 209;	per unit	750,000.00			
(xiii)	HS(D) 19518, PT 511;	Ground floor to second floor, Plot 210;		750,000.00			
(xiv)	HS(D) 19519, PT 512, Bandar Alor Setar, Daerah Kota Setar, Negeri Kedah	Ground floor to second floor, Plot 211, Kompleks Perniagaan Sultan Abdul Hamid 2, Persiaran Sultan Abdul Hamid, 05050 Alor Setar, Kedah	Existing use/Expiry of Lease/Category of Land Use Partly tenanted by third parties and partly vacant/99 years lease expiring on 24 October 2106/Building	183.0/539.8	1,050,000.00		

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in interest
9.	Individual titles held under:-						For commercial building only/ Not applicable
(i)	PN 3321, Lot 296;	Ground floor to second floor, Unit No. 61;	3-storey shophouse unit/ Tenanted by third party/99 years lease expiring on 20 May 2101/Building	130.0/388.7 per unit	750,000.00		
(ii)	PN 3331, Lot 306;	Ground floor to second floor, Unit No. 71;	3-storey shophouse unit/ Tenanted by our Group as office premises/99 years lease expiring on 20 May 2101/Building		752,796.32		
(iii)	PN 3332, Lot 307;	Ground floor to second floor, Unit No. 72;	3-storey shophouse unit/ Partly tenanted by third parties and Partly occupied by our Group as office premises/99 years lease expiring on 20 May 2101/Building	130.0/ 388.7 per unit	Note (iv)	26 October 2004	
(iv)	PN 3333, Lot 308;	Ground floor to second floor, Unit No. 73;					Note (iv)

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in interest
(v)	PN 3334, Lot 309; and	Ground floor to second floor, Unit No. 74; and	3-storey shophouse	130.0/ 388.7 per unit	Note (iv) 750,000.00	26 October 2004	
(vi)	PN 3336, Lot 311, Seksyen 31, Bandar Alor Setar, Daerah Kota Setar, Negeri Kedah	Ground floor to second floor, Unit No. 76, Kompleks Perniagaan Sultan Abdul Hamid 1, Jalan Periaran Sultan Abdul Hamid, 05050 Alor Setar, Kedah	unit/Partly tenanted by third parties and Partly occupied by our Group as office premises/99 years lease expiring on 20 May 2101/Building				
10.	Individual titles held under:-		Description of property				
(i)	HS(M) 12099, PT 14125;	Ground floor to second floor, No. 48;	3-storey shophouse unit	265.0/743.2	1,400,000.00	31 July 2008	For commercial building (3-storey shop office) only/Not applicable
(ii)	HS(M) 12100, PT 14126; and	Ground floor to second floor, No. 49; and		143.0/429.2	850,000.00		
(iii)	HS(M) 12101, PT 14127, Bandar Alor Setar, Daerah Kota Setar, Negeri Kedah	Ground floor to second floor, No. 50, Taman Gunung Indah, Jalan Kuala Kedah, 05400, Alor Setar, Kedah	Existing use/Expiry of Lease/Category of Land Use Partly tenanted by third parties and partly tenanted by our related parties/Freehold/Building	143.0/429.2	850,000.00		
11.	Individual title held under GRN 142670, Lot 101, Seksyen 14, Bandar Alor Setar, Daerah Kota Setar, Negeri Kedah	Ground floor and first floor, No. 101, Jalan PSK 2, Pekan Simpang Kuala, 05400 Alor Setar, Kedah	2-storey shophouse unit/Partly tenanted by third parties and partly vacant/Freehold/ Building	130.0/260.1	500,000.00	6 October 1997	Note (vii)

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in interest
12.	Individual title held under HS(D) 20775, PT Susuran Tuanku Haminah, Pusat 2165, Bandar Alor Setar, Daerah Kota Setar, Negeri Kedah	Ground floor and first floor, No. 86, 2-storey shophouse unit/ Vacant/99 years expiring on 2 January 2107/ For commercial building (2 storey shop/office) only	111.0/223.0	480,000.00	27 December 2010	Note (viii)	
13.	Individual titles held under HS(D) 17617, PT 9191, Bandar Alor Setar, Daerah Kota Setar, Negeri Kedah	Plot 615, Jalan Lencong Barat, Kawasan Perusahaan Mergong 2, 05050 Alor Setar, Kedah	Open sided single story warehouse unit/Tenanted by third party/Freehold/Industrial	1184.5/ 1189.0	683,146.00	9 March 2010	For industrial building only/ Not applicable
14.	Individual titles held under:- (i) HS(M) 5498, PT 13059; and (ii) HS(M) 5499, PT 13060,	Ground floor and first floor, No. 101; and Ground floor and first floor, No. 102,	<u>Description of property</u> 2-storey shophouse unit	130.0/ 260.1 per unit	500,000.00 500,000.00	4 December 2007	Note (vii)
	Mukim Pengkalan Kundor, Daerah Kota Setar, Negeri Kedah	Taman Gunung Perak V, Jalan Gunung Perak 1, Jalan Dato Syed, Alor Setar 05050, Kedah	<u>Existing use/Expiry of Lease/Category of Land Use</u> Tenanted by third party/Freehold/Building				

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in Interest
15.	Individual titles held under:-						
(i)	GM 29604, Lot 9942;	No. 401;	<p>Description of property</p> <p>3-storey shophouse unit with open storage warehouse for building material</p> <p>Existing use/Expiry of Lease/Category of Land Use</p> <p>Tenanted by our Group as warehouse and office premises/Freehold/Industrial</p> <p>Description of property</p> <p>4-storey shophouse unit</p>	1,255.0/ 1,783.7	831,432.25	12 January 2014	Note (ix)
(ii)	GM 29605, Lot 9943; and	No. 400; and		1,274.0/ 1,783.7	844,692.74		
(iii)	GM 29606, Lot 9944,	No. 399,		1,293.0/ 1,783.7	856,627.00		
	Seksyen 50, Bandar Alor Setar, Daerah Kota Setar, Negeri Kedah	Taman Bandar Baru Mergong, 05150 Alor Setar, Kedah.					
16.	Individual titles held under:-						
(i)	PN 147622, Lot 9456N;	No. 10;	<p>Description of property</p> <p>4-storey shophouse unit</p>	118.7/118.7	409,098.74	7 December 2009	For commercial (mixed development) only/ Land can be transferred or leased with consent of State Authority
(ii)	PN 147622, Lot 9456N;	No. 10A;		152.6/152.6	525,934.97		
(iii)	PN 147622, Lot 9456N; and	No. 10B; and		154.5/154.5	532,482.71		
(iv)	PN 147622, Lot 9456N,	No. 10C,		154.5/154.5	532,483.58		
	Bandar Ipoh, Daerah Kinta, Negeri Perak	Persiaran Greentown 4, Greentown Business Centre, 30450 Ipoh, Perak Darul Ridzuan					

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in Interest
17.	Individual titles held under:-						
(i)	PN 6118, Lot 351;	Ground floor to second floor, PT 432;	<p>Existing use/Expiry of Lease/Category of Land Use Partly tenanted by third parties and Partly occupied by our Group as office premises/ Leasehold expiring on 21 November 2094/ Building</p> <p>Description of property 3-storey shopoffice unit</p>	<p>145.0/ 827.5 per unit</p>	<p>818,000.00 818,000.00 818,000.00 818,000.00 818,000.00</p>	<p>5 January 2012</p>	<p>Commercial buildings only according to plan and type as approved by local authority/ Not applicable</p>
(ii)	PN 6119, Lot 350;	Ground floor to second floor, PT 433;					
(iii)	PN 6120, Lot 349;	Ground floor to second floor, PT 434;					
(iv)	PN 6121, Lot 348; and	Ground floor to second floor, PT 435;					
(v)	PN 6122, Lot 347,	Ground floor to second floor, PT 436,					
	Seksyen 17, Bandar Kota Bahru, Daerah Jajahan Kota Bharu, Negeri Kelantan	Jalan Jambatan Bawah Lembah, 15050 Kota Bharu, Kelantan					
			Existing use/Expiry of Lease/Category of Land Use Partly vacant and partly tenanted by third parties/ Leasehold expiring on 20 August 2102/Building				

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in interest
18.	Individual titles held under:-						
(i)	GRN 109156, Lot 5308; and	No. 42-1, No. 42-1A and No. 42-1B; and	<u>Description of property</u> 3-storey shopoffice unit	112.0/ 346.0	931,111.80	2 July 2010	Note (x)
(ii)	GRN 109157, Lot 5309, and	No. 46, No. 46A and No. 46B,	<u>Existing use/Expiry of Lease/Category of Land Use</u> Partly vacant, partly tenanted by third parties and Partly occupied by our Group as office premises/ Freehold/Nil	150.0/ 450.0	1,141,320.95		
19.	Master titles held under:-						
(i)	PN 17802, Lot 13791, Mukim Setul, Daerah Seremban, Negeri Sembilan ^(v)	B01-0207; and	<u>Description of property</u> One serviced apartment unit located on the 2nd floor of a 5 storey service apartment	0'N/A/86.4	45,000.00	6 November 2003	For commercial building only/ Land alienated shall not be transferred, leased or charged unless with the consent of the State Authority
(ii)		B01-0206, Sri Dedap 01, Jalan UTL 1, Bandar Universiti Teknologi Lagenda, 71700 Mantin, Negeri Sembilan	One serviced apartment unit located on the 2nd floor of a 5 storey service apartment	0'N/A/86.4	45,000.00		

APPENDIX I -- LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in interest
<p><u>Existing use/Expiry of Lease/Category of Land Use</u> Vacant/99 years lease expiring on 13 June 2099/Building</p>							
20.	Master titles held under:-						
(i)	PN 17816, Lot 13810;	SM12-0504;		^(v) N/A/86.4	45,000.00		For commercial building only/ Land alienated shall not be transferred, leased or charged unless with the consent of the State Authority
(ii)	PN 17816, Lot 13810; and	SM14-0501; and	One serviced apartment unit located on the 5th floor of a 5 storey service apartment	^(v) N/A/86.4	45,000.00	^(v) 23 September 2003	
(iii)	PN 17815, Lot 13809,	SG05-0302,	One serviced apartment unit located on the 3rd floor of a 5 storey service apartment	^(v) N/A/86.4	45,000.00		
	Mukim Setul, Daerah Seremban, Negeri Sembilan	Sri Gelam 05, Jalan UTL 1, Bandar Universiti Teknologi Lagenda, 71700 Mantin, Negeri Sembilan					
<p><u>Existing use/Expiry of Lease/Category of Land Use</u> Vacant/99 years lease expiring on 13 June 2099/Building</p>							

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in interest																										
21.	Individual title by GRN No. 90, No. 90A and No. 90B, Jalan 268186, Lot 114234, Sutera Tanjung 8/4, Taman Sutera Mukim Pulai, Daerah Utama, 8000, Johor Bahru, Johor Bahru, Negeri Johor		3-storey shopoffice unit/ Partly occupied by our Group as office premises and partly tenanted by third parties /Freehold/Building	178.0/ 530.1	1,883,349.36	23 June 2009	Note (xi)																										
<p>ACE LOGISTIC</p> <p>Individual titles held under:-</p> <table border="0"> <tr> <td>(i)</td> <td>Geran No. 164787, Lot No. 6, 19033;</td> <td rowspan="4"> Two-storey office building, two units of semi-detached industrial factory units for AAC plant and metal roofing manufacturing, one batching plant, one electrical room and one canteen block erected on contiguous industrial land </td> <td>4,895.0</td> <td>3,169,651</td> <td rowspan="4"> Land to be used for development/ Not applicable </td> </tr> <tr> <td>(ii)</td> <td>Geran No. 164789, Lot No. 2; 19034;</td> <td>9,291.0</td> <td>6,016,186</td> </tr> <tr> <td>(iii)</td> <td>Geran No. 164790, Lot No. 2A; and 19035; and</td> <td>10,595.0</td> <td>6,860,563</td> </tr> <tr> <td>(iv)</td> <td>Geran No. 164808, Lot No. 6, 19055,</td> <td>9,291.0</td> <td>6,016,186</td> </tr> <tr> <td colspan="3"></td> <td>Total built-up area ^(#)17,210.98</td> <td></td> <td></td> <td></td> <td></td> </tr> </table> <p>Existing use/Expiry of Lease/Category of Land Use Tenanted by our Group as factory and warehouse unit/Freehold/Industrial</p>								(i)	Geran No. 164787, Lot No. 6, 19033;	Two-storey office building, two units of semi-detached industrial factory units for AAC plant and metal roofing manufacturing, one batching plant, one electrical room and one canteen block erected on contiguous industrial land	4,895.0	3,169,651	Land to be used for development/ Not applicable	(ii)	Geran No. 164789, Lot No. 2; 19034;	9,291.0	6,016,186	(iii)	Geran No. 164790, Lot No. 2A; and 19035; and	10,595.0	6,860,563	(iv)	Geran No. 164808, Lot No. 6, 19055,	9,291.0	6,016,186				Total built-up area ^(#) 17,210.98				
(i)	Geran No. 164787, Lot No. 6, 19033;	Two-storey office building, two units of semi-detached industrial factory units for AAC plant and metal roofing manufacturing, one batching plant, one electrical room and one canteen block erected on contiguous industrial land	4,895.0	3,169,651	Land to be used for development/ Not applicable																												
(ii)	Geran No. 164789, Lot No. 2; 19034;		9,291.0	6,016,186																													
(iii)	Geran No. 164790, Lot No. 2A; and 19035; and		10,595.0	6,860,563																													
(iv)	Geran No. 164808, Lot No. 6, 19055,		9,291.0	6,016,186																													
			Total built-up area ^(#) 17,210.98																														

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in interest
2.	Individual titles held under:-		<u>Description of property</u>				For construction of
(i)	HS(M) 386, PT 4899; No 51; and and		Single storey terrace house	111/ 89.2 per unit	66,500.00	(v)29 September 2001	single storey mid cost terrace house only/Dealings on land must obtain approval from JKR
(ii)	HS(M)539, PT 5052, No 204,				66,500.00		
	Mukim Naga, Kampong Naga, Daerah Kubang Pasu, Negeri Kedah	Taman Wira Mas, Kepala Batas, 06200, Negeri Kedah	<u>Existing use/Expiry of Lease/Category of Land Use</u> Vacant/Freehold/Building				
METEX STEEL							
1.	Individual title held under GM 4075, Lot No 15311, Mukim 14, Daerah Seberang Perai Tengah, Pulau Pinang	No 2271, MK 14, Jalan IKS Bukit Minyak, Kawasan Perindustrian, Seberang Perai Tengah, 14100 Simpang Ampat, Pulau Pinang	Single storey factory with office unit /Vacant/ Freehold/ Industrial	1,980.0/ 14,476.6	8,716,337.65	(vi)8 September 2015	Note (xiii)
CHIN HIN (CONCRETE) KL							
1.	Parcel no. F-02 held under master title 13217, PT15196 (formerly known as GM	F-0-02 and F-1-02, Pusat Perdagangan Kuchai, No.2, Jalan 1/127, Off Jalan Kuchai Lama, 58200 Kuala Lumpur	2-storey shophouse unit/ Tenanted by our related parties/Freehold/ Building	125.5/ 251.0	1,145,214.34	6 July 2010	For erection of shoplots/ offices only/ Not applicable

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in interest
	3754, Lot 44773), Mukim Petaling, Daerah Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur						
2.	Parcel no. F-01 held under master title HSM 13217, PT15196 (formerly known as GM 3754, Lot 44773), Mukim Petaling, Daerah Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur	F-0-01 and F-1-01, Pusat Perdagangan Kuchai, No.2, Jalan 1/127, Off Jalan Kuchai Lama, 58200 Kuala Lumpur	2-storey shophouse/ Partly tenanted by third parties and partly vacant/ Freehold/Building	125.5/ 249.0	1,229,335.66	6 July 2010	For erection of shophots/ offices only/ Not applicable
3.	Individual title held under HS(M) 20056, PT 34448, Mukim Kajang, Daerah Ulu Langat, Negeri Selangor	No. 29, No. 29-1 and No. 29-2, Jalan Balakong Jaya 2, Taman Balakong, Selangor Darul Ehsan	3-storey shop office unit/ Vacant/99 years lease expiring on 29 July 2095/Building	130.0/ 390.0	507,196.00	7 September 2008	For commercial building only/ Land can be transferred, leased or charged with consent of State Authority

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

No.	Title Details	Postal address	Description of property/Existing use/Expiry of lease/Category of land use	Land Area/ Built-up Area m ²	Audited NBV as at 31 August 2015 RM	Date of Issuance of Certificate of Fitness for Occupation	Express condition/ Restriction in interest
1.	C&H TRANSPORT Parcel no. D-07 held under master title HSM 13217, PT15196 (formerly known as GM 3754, Lot 44773), Mukim Petaling, Daerah Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur	D-0-07 and D-1-07, Pusat Perdagangan Kuchai, No.2, Jalan 1/127, Off Jalan Kuchai Lama, 58200 Kuala Lumpur	2-storey shophouse unit/ Tenanted by third parties/Freehold/ Building	125.5/ 251.0	1,110,666.72	6 July 2010	For erection of shoplots or offices only/ Not applicable
1.	PINTAR SINAR Individual title held under PN 97898, Lot 40023 (formerly known as HS(M) 45098, PT No. 16047), Seksyen 20, Bandar Serendah, Daerah Ulu Selangor, Selangor	Plot 6, Jalan Bunga Azalea 1/2, Kawasan Industri Bunga Azalea, 48200 Serendah, Selangor Darul Ehsan	One semi-detached industrial factory unit, one plant unit, one unit of 2-storey office unit, one unit of single storey canteen and prayer-room, one unit of electrical sub-station, one unit of batching plant and one unit of main switch room/Occupied by Chin Hin Group as factory/ 99 years lease expiring on 7 July 2109/Industrial	83,190.5/ 17,554.0	20,000,000.00	10 November 2014	For medium enterprise/ Land shall not be transferred, leased or charged unless with the consent of the State Authority

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

Notes:-

Save as disclosed above, the above properties are presently assigned and/or charged to financial institutions in Malaysia. Such financial institutions include Hong Leong Bank Berhad, Malayan Banking Berhad, RHB Bank Berhad, Public Bank Berhad, Standard Chartered Bank Berhad, AmBank (M) Berhad and HSBC Bank Malaysia Berhad.

- (i) Not available ("N/A") as there is no measurement of the total land area occupied. These properties include condominium and service apartment units.
- (ii) The Certificate of Completion and Compliance for these properties has been obtained by Majlis Perbandaran Seberang Perai ("MPSP") on 8 September 2015.
- (iii) The properties located on No. 2, 2A & 6, Jalan Intan 1, Phase NU3A1, Nilai Utama Enterprise Park, Negeri Sembilan Darul Khusus comprises a single storey office block, single storey warehouse, open-sided single storey BRC wire mesh factory and a guardhouse. As such, the total built-up area of the factory is 17,210.98 m² across these four (4) parcels of contiguous industrial lands.
- (iv) The total net book value for these properties is RM2,269,183.85.
- (v) These properties do not have any encumbrances as at the LPD.
- (vi) Express condition:- For commercial building (shop/office)
Restriction in interest:- Landlords are forbidden to make any dealings on the land which is to be developed as a housing site unless the landlord built and maintained the reserved roads and place stones and tars according to the standards of Jabatan Kerja Raya ("JKR") and the drains to the satisfaction of the local authorities and obtain the support of the JKR or guarantee from the local authorities and JKR that roads and drains can be completed.
- (viii) Express condition:- For commercial building (2 storey shop/office) only
Restriction in interest:- Landlords are forbidden to make any dealings on the land which is to be developed as a housing site unless the landlord built and maintained the reserved roads and place stones and tars according to the standards of JKR and the drains to the satisfaction of the local authorities and obtain the support of the JKR or guarantee from the local authorities and JKR that roads and drains can be completed.
- (ix) Express condition:- For industrial only
Restriction in interest:- Landlords are forbidden to make any dealings on the land which is to be developed as a housing site unless the landlord built and maintained the reserved roads and place stones and tars according to the standards of JKR and the drains to the satisfaction of the local authorities and obtain the support of the JKR or guarantee from the local authorities and JKR that roads and drains can be completed.
- (x) The land comprised in this title:-
(aa) shall not be affected by any provision of the National Land Code limiting the compensation payable on the exercise by the State Authority of a right of access;
(ba) subject to implied condition that land is liable to be re-entered it is abandoned for more than three (3) years shall revert to the State; and

APPENDIX I – LIST OF PROPERTIES OWNED BY OUR GROUP (Cont'd)

(ca) the title shall confer absolute right to all forest product and to all oil, mineral and other natural deposits on or below the surface of the land

There is no restriction in interest.

(xi) Express condition:-

- (aa) Land must be used for construction of 3 storey building approved by the local municipal
- (ba) All waste and pollutant must be discharged by designated location approved by the authorities
- (ca) All bylaws and rules enforced by the authorities from time to time have to be complied

Restriction in interest:- This land cannot be transferred or disposed in whatsoever to foreigner/foreign corporation without the consent of the State Authority

(xii) Express condition:- For commercial building (shop/office) only

Restriction in interest:- Landlords are forbidden to make any dealings on the land which is to be developed as a commercial site unless the landlord built and maintained the reserved roads and place stones and tars according to the standards of JKR and obtain the support of the JKR or guarantee from the local authorities and JKR that roads and drains can be completed.

(xiii) Express condition:-

- (aa) This land if for development purposes only
- (ba) Building plan must be as per approved by the local municipal

There is no restriction in interest.

None of the properties disclosed above are in breach of any land use conditions and/or is in non-compliance with current statutory requirements with land rules or building regulations or subject to environmental issues that would have a material adverse impact on our Group's business operations and/or our financial position.