

Optimax Holdings Berhad

Registration No: 201801028697 (1290723-T)
(Incorporated in Malaysia)

Unaudited condensed consolidated statement of financial position as at 30 June 2020

| | Unaudited As at 30 June 2020 RM'000 | Audited As at 31 December 2019 ⁽¹⁾ RM'000 |
|--|---|--|
| Assets | | |
| Property, plant and equipment | 41,537 | 39,060 |
| Right-of-use assets | 9,142 | 10,062 |
| Deferred tax assets | 290 | 290 |
| Total non-current assets | 50,969 | 49,412 |
| Inventories | 2,268 | 1,810 |
| Trade and other receivables | 1,494 | 2,354 |
| Prepayments | 1,557 | 1,668 |
| Current tax assets | 304 | 152 |
| Cash and cash equivalents | 6,986 | 8,519 |
| Total current assets | 12,609 | 14,503 |
| Total assets | 63,578 | 63,915 |
| Equity | | |
| Share capital | 19,500 | * |
| Invested equity | - | 2,700 ⁽²⁾ |
| Reserves | 4,127 | 19,958 |
| Total equity attributable to owners of the Company | 23,627 | 22,658 |
| Non-controlling interests | 1,835 | 1,579 |
| Total equity | 25,462 | 24,237 |
| Liabilities | | |
| Deferred tax liabilities | 607 | 628 |
| Loans and borrowings | 17,962 | 16,113 |
| Lease liabilities | 6,143 | 6,898 |
| Total non-current liabilities | 24,712 | 23,639 |
| Loans and borrowings | 3,122 | 4,082 |
| Lease liabilities | 1,587 | 1,710 |
| Trade and other payables | 8,228 | 9,327 |
| Current tax liabilities | 467 | 920 |
| Total current liabilities | 13,404 | 16,039 |
| Total liabilities | 38,116 | 39,678 |
| Total equity and liabilities | 63,578 | 63,915 |
| Net assets per share attributable to owners of the Company (RM)⁽³⁾ | 0.12 | N/A ⁽⁴⁾ |

* Denotes RM1

Unaudited condensed consolidated statement of financial position as at 30 June 2020 (continued)

- (1) As explained in Note B6, the comparative figures in the Group's condensed consolidated interim financial report are presented as if the combination of entities under common control had occurred before the start of the earliest period presented.*
- (2) This invested equity represents the Company's investment in Optimax Eye Specialist Centre Sdn. Bhd.*
- (3) Based on the share capital of 200,000,000 shares as the Pre-IPO Exercise referred to in Note B6 has been completed on 15 June 2020 but before the IPO.*
- (4) Not being disclosed since it is not comparable as the number of ordinary shares as at 31 December 2019 was 2,700,000 (based on number of ordinary shares in Optimax Eye Specialist Centre Sdn. Bhd.) while the number of ordinary shares as at 30 June 2020 was 200,000,000 (based on the enlarged ordinary shares in Optimax Holdings Berhad) following the completion of the Pre-IPO Exercise on 15 June 2020 referred to in Note B6.*

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Accountants' Report dated 24 June 2020 included in the prospectus of the Company dated 15 July 2020 ("Prospectus") and the accompanying explanatory notes attached to the condensed consolidated interim financial report.