

Optimax Holdings Berhad

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

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

	Unaudited As at 30 September 2020 RM'000	Audited As at 31 December 2019 ⁽¹⁾ RM'000
Assets		
Property, plant and equipment	41,453	39,060
Right-of-use assets	10,412	10,062
Deferred tax assets	290	290
Total non-current assets	52,155	49,412
Inventories	2,368	1,810
Trade and other receivables	1,042	2,354
Prepayments	1,019	1,668
Current tax assets	215	152
Investment in financial assets	17,762 ⁽²⁾	-
Cash and cash equivalents	11,473	8,519
Total current assets	33,879	14,503
Total assets	86,034	63,915
Equity		
Share capital	39,071	*
Invested equity	-	2,700 ⁽³⁾
Reserves	6,722	19,958
Total equity attributable to owners of the Company	45,793	22,658
Non-controlling interests	2,168	1,579
Total equity	47,961	24,237
Liabilities		
Deferred tax liabilities	610	628
Loans and borrowings	18,557	16,113
Lease liabilities	7,426	6,898
Total non-current liabilities	26,593	23,639
Loans and borrowings	3,045	4,082
Lease liabilities	1,655	1,710
Trade and other payables	5,959	9,327
Current tax liabilities	821	920
Total current liabilities	11,480	16,039
Total liabilities	38,073	39,678
Total equity and liabilities	86,034	63,915
Net assets per share attributable to owners of the Company (RM)⁽⁴⁾	0.17	N/A⁽⁵⁾

* Denotes RM1

Unaudited condensed consolidated statement of financial position as at 30 September 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) Investment in financial assets represents investment in the Affin Hwang Aiiman Money Market Fund with a redemption notice of only one (1) business day.*
- (3) This invested equity represents the Company's investment in Optimax Eye Specialist Centre Sdn. Bhd.*
- (4) Net assets per share attributable to owners of the Company is calculated based on the share capital of 270,000,000 shares as the Pre-IPO Exercise and IPO referred to in Note B6 have been completed.*
- (5) 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 September 2020 was 270,000,000 (based on the enlarged ordinary shares in Optimax Holdings Berhad) following the completion of the Pre-IPO Exercise and IPO 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.