



Independent Auditors' Report



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201001030363 (914283-T)

Independent auditors' report to the directors of LeapEd Services Sdn. Bhd. (Incorporated in Malaysia)

Report on the selected audited financial information

Opinion

The selected audited financial information, which comprises the statement of comprehensive income for the financial year ended 31 December 2022 and related notes, is derived from the audited financial statements of LeapEd Services Sdn. Bhd. and the management accounts for the financial year ended 31 December 2022.

In our opinion, the accompanying selected financial information set out on page 63 is consistent in all material respects, with the audited financial statements and the management accounts.

Selected audited financial information

The selected audited financial information does not contain all the disclosures required by the Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 2016 in Malaysia. Reading the selected audited financial information and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements of LeapEd Services Sdn. Bhd. for the financial year then ended 31 December 2022.

The audited financial statements and our report thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated 23 May 2023.

Directors' responsibility for the selected audited financial information

The directors are responsible for the preparation of the selected audited financial information set out on page 63.

Auditors' responsibility

Our responsibility is to express an opinion on whether the selected audited financial information is consistent, in all material respects, with the audited financial statements of LeapEd Services Sdn. Bhd. and the management accounts for the financial year ended 31 December 2022 based on our procedures, which were conducted in accordance with Malaysian Approved Standard of Auditing (ISA) 810 (Revised), "Engagements to Report on Summary Financial Statements".



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Independent auditors' report to the directors of LeapEd Services Sdn. Bhd. (cont'd.) (Incorporated in Malaysia)

East & Yy Pg

Ernst & Young PLT 202006000003 (LLP0022760-LCA) & AF 0039 Chartered Accountants

Kuala Lumpur, Malaysia 23 May 2023

Selected Audited Financial Information

Statement of comprehensive income for the financial year ended 31 December 2022

	2022 RM'000	2021 RM'000
Revenue	9,568	20,689
Delivery cost	(4,025)	(9,114)
Delivery surplus	5,543	11,575
Indirect and development costs	(7,500)	(12,422)
Loss before tax	(1,957)	(847)
Tax	55	(136)
Loss after tax	(1,902)	(983)



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