



YINSON HOLDINGS BERHAD

Registration No. 199301004410 (259147-A)
(Incorporated in Malaysia under the Companies Act 1965
and deemed registered under the Companies Act 2016)

DIVIDEND REINVESTMENT PLAN STATEMENT

(Abbreviations and definitions, unless where the context requires otherwise, shall be as set out in Section 2 under “Definitions” governing this Statement).

This Statement contains the Terms and Conditions as may be amended from time to time of the Dividend Reinvestment Plan of YHB under which persons appearing in the Record of Depositors of YHB, as Shareholders on the Entitlement Date may, in relation to any Dividends, be given a Reinvestment Option as the Board may, at its absolute discretion, make available.

Irrespective of whether an election is made by a Shareholder, a tax voucher will be despatched to all Shareholders. For income tax purposes, a Shareholder shall be treated as having received cash dividend distribution equivalent to the amount of the Dividend declared, notwithstanding that the Shareholder may elect to exercise the Reinvestment Option (in whole or in part). Hence, the election for the Reinvestment Option does not relieve the Shareholder of any income tax obligation (if applicable) and there is no tax advantage to be gained in exercising the Reinvestment Option or otherwise.

SUMMARY OF THE DIVIDEND REINVESTMENT PLAN

The Dividend Reinvestment Plan will provide Shareholders with an option to elect to reinvest their Dividends in New Shares, instead of receiving cash.

Whenever a Dividend is announced, the Board may, at its absolute discretion, determine whether to pay such Dividend in cash or to offer the Shareholders the Reinvestment Option and where applicable, the size of the Electable Portion. Shareholders should note that YHB is not obliged to undertake the Dividend Reinvestment Plan for each and every Dividend.

In this respect, the Electable Portion may encompass the whole or part of the Dividend. In the event the Electable Portion is not applicable for the whole Dividend, the Remaining Portion will be paid in cash.

Unless the Board has determined that the Reinvestment Option will apply to a particular Dividend (whether in whole or in part), all Dividends as may be declared by YHB will be paid wholly in cash to Shareholders in the usual manner through the Dividend Payment Account.

YHB will issue the New Shares to Shareholders who elect to exercise the Reinvestment Option under the Dividend Reinvestment Plan. The Issue Price which will be determined and fixed by the Board on the Price-Fixing Date shall be at an issue price of not more than 10% discount to the 5-day VWAP of YHB Shares immediately prior to the Price-Fixing Date. The VWAP of YHB Shares shall be adjusted ex-dividend before applying the aforementioned discount in fixing the Issue Price.

Approval will be sought from Bursa Securities for the listing of and quotation for the New Shares on the Main Market of Bursa Securities pursuant to each and every Dividend to which the Dividend Reinvestment Plan applies. An announcement of the Entitlement Date in relation to a Dividend to which the Reinvestment Option applies will be made, after receipt of the approval of Bursa Securities and approval from Shareholders and other relevant authorities, where applicable. The Issue Price shall be announced either on the same day as or before the announcement of the Entitlement Date in relation to a Dividend to which the Reinvestment Option applies.

Subsequent to the Entitlement Date, a Notice of Election will be despatched to the Shareholders. Instructions will be provided in the Notice of Election in respect of the action to be taken by the Shareholders should they wish to exercise the Reinvestment Option. The Notice of Election will also state, amongst others, the Expiry Date.

The Dividend Reinvestment Plan will allow Shareholders to have the following options in respect of the Reinvestment Option:-

- (i) to elect to participate in the Reinvestment Option by reinvesting the entire Electable Portion at the Issue Price for New Shares and to receive the Non-Electable Portion in cash;
- (ii) to elect to participate in the Reinvestment Option by reinvesting part of the Electable Portion at the Issue Price for New Shares, and to receive the balance of the Electable Portion and Non-Electable Portion in cash; or
- (iii) to elect not to participate in the Reinvestment Option and thereby receive their entire Dividend entitlement (both Electable Portion and Non-Electable Portion) in cash.

A stamp duty of RM10.00 will be levied on each DRF or e-DRF submitted by the Participating Shareholders. In addition, Participating Shareholders submitting the e-DRF via SSHSB Online will be charged a handling fee of RM5.00 by the Share Registrar for each e-DRF.

YHB will, within 8 Market Days from the Expiry Date or such date as may be prescribed by Bursa Securities, allot and issue the New Shares and despatch notices of allotment to Shareholders (who exercise the Reinvestment Option). The New Shares to be issued pursuant to the Dividend Reinvestment Plan will not be underwritten.

Concurrently, on the Allotment Date (which will be within 1 month from the Entitlement Date and in any event, within 3 months from the date of declaration of the Dividend or the date on which the approval is obtained in a general meeting of YHB, whichever is applicable), the Remaining Portion and the balance of the Electable Portion not reinvested will be paid in cash to the respective Shareholders in the usual manner through a Dividend Payment Account, where applicable.

YHB will also release an announcement on the Market Day on which the New Shares will be listed and quoted on the Main Market of Bursa Securities.

The New Shares will, upon allotment and issuance, rank equally in all respects with the existing YHB Shares, save and except that the holders of New Shares will not be entitled to any dividends, rights, allotments and/or other forms of distributions that may be declared, made or paid for which the entitlement date precedes the date of allotment and issuance of the New Shares. The New Shares are prescribed securities and will be credited directly into the respective CDS accounts of Shareholders who exercise their Reinvestment Option. No physical share certificates will be issued to the Shareholders.

All Shareholders are eligible to participate in the Dividend Reinvestment Plan subject to the restrictions described in the Terms and Conditions.

HOW TO PARTICIPATE

Participation in the Dividend Reinvestment Plan is optional and not transferable. A Shareholder wishing to exercise the Reinvestment Option in respect of any Electable Portion to which a Notice of Election received by him/her relates must complete the DRF and return it to the office of the Share Registrar or submit the completed e-DRF to our Share Registrar via SSHSB Online, Bursa Anywhere or NRS in accordance with the instructions as prescribed therein.

Shareholders who receive more than 1 Notice of Election and wish to reinvest in New Shares in respect of all or part of his/her entitlement to the Electable Portion arising from his/her entire holding of YHB Shares must complete all the Notices of Election received by him/her (to the extent of the entitlement to the Electable Portion in which he/she intends to reinvest in New Shares) and return the completed DRF to the office of the Share Registrar or at such address as may be determined by the Company from time to time, or submit the completed e-DRF to the Share Registrar via SSHSB Online, Bursa Anywhere or NRS in accordance with the instruction as prescribed therein on or before the Expiry Date. Shareholders should note that they are at liberty to decide which particular Notice of Election they wish to elect for the reinvestment in New Shares.

Where any particular Notice of Election is not elected upon, the Dividend relating thereto will be paid in cash by the Company to the Shareholders in the usual manner through a Dividend Payment Account.

To be effective in respect of any Electable Portion to which a Notice of Election relates, such duly completed and signed DRF contained in the Notice of Election (together with the Stamp Certificate issued via Stamp Assessment and Payment System (“**STAMPS**”) as proof of payment of stamp duty) must be received by the Share Registrar or at such address as may be determined by the Company from time to time, or by electronic means through the Share Registrar via SSHSB Online, Bursa Anywhere or NRS in accordance with the instruction as prescribed therein on or before the Expiry Date (which shall be at least 14 days from the date the Notice of Election is despatched is sent) stated in the Notice of Election in respect of that particular Reinvestment Option.

All Shareholders are eligible to participate in the Dividend Reinvestment Plan, provided that:-

- (i) such participation will not result in a breach of any restrictions on their holding of YHB Shares which may be imposed by any of their contractual obligations, or by any statute, law or regulation in force in Malaysia or any other relevant jurisdiction, or by any relevant authorities as the case may be (unless the requisite approvals under the relevant statute, law or regulation or from the relevant authorities are first obtained or the relevant contractual obligation is otherwise waived in accordance with the terms and conditions of the relevant contracts); or
- (ii) there are no restrictions for such participation as prescribed in the Constitution.

Shareholders should however note that the Notice of Election will not be sent to Shareholders whose address in the Company’s Record of Depositors is not in Malaysia to avoid any violation on the part of YHB of any securities laws applicable outside Malaysia.

Shareholders who currently do not have registered addresses in Malaysia and who wish to participate in the Dividend Reinvestment Plan are strongly advised to provide the Share Registrar with an address in Malaysia not less than 3 Market Days before the relevant Entitlement Date in respect of any particular Dividend to which the Reinvestment Option is made available by the Board.

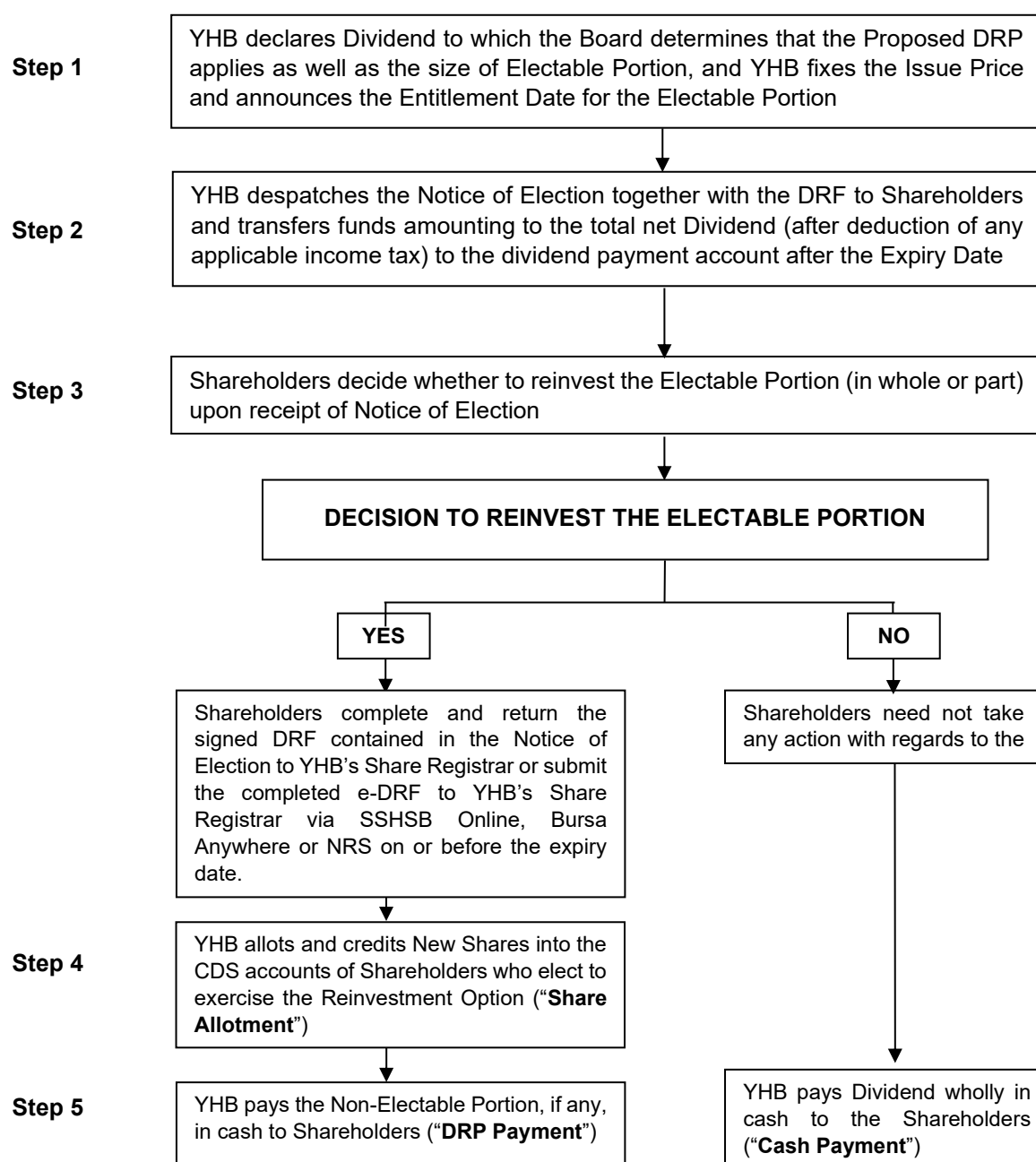
Shareholders should note that under the Dividend Reinvestment Plan:-

- (i) in exercising the Reinvestment Option, they are at their liberty to reinvest the entire Electable Portion or a part thereof to which a Notice of Election relates; and
- (ii) their right to exercise the Reinvestment Option is non-transferable.

Shareholders will receive the Electable Portion in cash if they do not expressly elect in writing or by electronic means to exercise the Reinvestment Option by the Expiry Date. As such, Shareholders who wish to reject the Reinvestment Option or to receive their Dividend wholly in cash need not take any action with regards to the Notice of Election.

The percentage shareholding of a Shareholder may be diluted should he/she decides not to exercise his/her Reinvestment Option. However, the extent of the dilution, if any, will depend on the number of New Shares issued by the Company pursuant to the level of the Reinvestment Option exercised by other Shareholders.

A process flow chart in relation to how the Dividend Reinvestment Plan is intended to be administered is shown below:-



In respect of Step 5, Shareholders should take note that the Cash Payment, the Share Allotment and the DRP Payment will occur on the same day, which will be within 1 month from the Entitlement Date and in any event, within 3 months from the date of declaration of the Dividend or the date on which the approval is obtained in a general meeting of YHB, whichever is applicable.

TERMS AND CONDITIONS OF THE DIVIDEND REINVESTMENT PLAN

1. Establishment

The Dividend Reinvestment Plan will be established by the Board and the administration of the Dividend Reinvestment Plan, including the Reinvestment Option and the Electable Portion shall be determined by the Board at its absolute discretion.

2. Definitions

In these Terms and Conditions, the following definitions shall apply:-

Allotment Date	: Date of the issuance of New Shares which falls within 8 Market Days from the Expiry Date or such date as may be prescribed by Bursa Securities
Board	: Board of Directors of YHB
Bursa Anywhere	: Bursa Depository's mobile application electronic platform that enables depositors to access, manage, execute CDS transactions and receive CDS notifications electronically.
Bursa Depository	: Bursa Malaysia Depository Sdn Bhd, Registration No. 198701006854 (165570-W)
Bursa Securities	: Bursa Malaysia Securities Berhad, Registration No. 200301033577 (635998-W)
CDS	: Central Depository System
CMSA	: Capital Markets and Services Act 2007
Constitution	: Constitution of YHB
Control	: The acquisition or holding of, or entitlement to exercise or control the exercise of, voting shares or voting rights of more than 33%, or such other amount as may be prescribed in the CMSA and Rules, howsoever effected
Dividend(s)	: Cash dividend(s) as may be declared by YHB, which includes any interim, final, special or other types of cash dividend
Dividend Payment Account	: The non-interest bearing account opened by the Company to facilitate the payment of Dividends
Dividend Reinvestment Plan	: Dividend reinvestment plan which was approved by the Shareholders at the annual general meeting held on 16 July 2024
DRF	: Dividend reinvestment form
e-DRF	: Electronic DRF
Electable Portion	: The whole or part of the Dividends to which the Board, at its absolute discretion, determines that the Reinvestment Option applies

Entitlement Date	: The date as at the close of business (to be determined and announced later by the Board) on which Shareholders' names appear in the Record of Depositors of the Company in order to participate in the Proposed DRP applicable to a Dividend
Expiry Date	: The last day (which will be a date to be fixed and announced by the Board and which shall be at least 14 days from the date of Notice of Election is despatched or such date as may be prescribed by Bursa Securities) by which an election to be made by the Shareholders in relation to their Electable Portion must be received by the Share Registrar or at such address as may be determined by the Company from time to time, or by electronic means through the Share Registrar's website
Issue Price	: The issue price of the New Shares, to be determined and fixed by the Board on the Price-Fixing Date, and which shall be an issue price of not more than 10% discount to the 5-day VWAP of YHB Shares immediately preceding the Price-Fixing Date, of which the VWAP shall be adjusted ex-dividend before applying the aforementioned discount in fixing the issue price at the material time
Listing Requirements	: Main Market Listing Requirements of Bursa Securities, as amended from time to time
Market Day(s)	: Any day between Mondays to Fridays (inclusive of both days) which is not a public holiday and on which Bursa Securities is open for the trading of securities, which may include a surprise holiday (i.e. a day that is declared as a public holiday in the Federal Territory of Kuala Lumpur that has not been gazetted as a public holiday at the beginning of the calendar year)
New Share(s)	: New YHB Shares to be issued pursuant to the Proposed DRP
Non-Electable Portion	: The portion of a Dividend, to which the Board, in its absolute discretion, determines that the Reinvestment Option does not apply
Notice of Election	: The notice of election (in such form as the Board may approve) in relation to the Reinvestment Option by which the Shareholders confirm the exercise thereof, which may be completed in writing or electronically on the Share Registrar's website. The Notice of Election, which will stipulate amongst others, the instructions in respect of the action to be taken by Shareholders should they wish to exercise the Reinvestment Option as well as the Expiry Date, will be despatched to the Shareholders after the Entitlement Date
NRS	: Nominee Rights Subscription service offered by Bursa Depository
Overseas Shareholder(s)	: Shareholder(s) whose address(es) in the Company's Record of Depositors is/are outside of Malaysia
Participating Shareholder(s)	: Shareholder(s) who elect to exercise the Reinvestment Option pursuant to the Dividend Reinvestment Plan up to the extent of the Electable Portion in respect of his/her holding of YHB Shares as at each Entitlement Date to which each Notice of Election received by him/her relates

Price-Fixing Date	: The date on which the Board determines and announces the Issue Price. For avoidance of doubt, the Price-Fixing Date shall be determined and announced by the Board, upon procuring all relevant approvals, either on the same day as or before the announcement of the Entitlement Date in relation to a Dividend to which the Reinvestment Option applies
Record of Depositors	: A record of depositors established by Bursa Depository under the Rules of Bursa Depository
Reinvestment Option	: The option given to the Shareholders pursuant to the Proposed DRP and at the Board's discretion, to reinvest all or part of the Electable Portion of their Dividends into New Shares
Remaining Portion	: The remaining portion of the Dividend (where the Electable Portion is not applicable to the whole Dividend declared) which will be paid in cash
RM and sen	: Ringgit Malaysia and sen, respectively
Rules	: Rules on Take-overs, Mergers and Compulsory Acquisitions issued by the Securities Commission Malaysia
Shareholder(s)	: Shareholder(s) of YHB
Share Registrar or Securities Services	: The share registrar of YHB, namely Securities Services (Holdings) Sdn Bhd (Registration No. 197701005827 (36869-T) or such other person, firm or company as for the time being maintaining the share registrar of YHB in Malaysia
SSHSB Online	: Share Registrar's online website at www.sshsb.com.my
Statement	: Dividend Reinvestment Plan Statement
Terms and Conditions	: The terms and conditions of the Dividend Reinvestment Plan as may be amended, modified and supplemented from time to time
VWAP	: Volume weighted average price
YHB or Company	: Yinson Holdings Berhad, Registration No. 199301004410 (259147-A)
YHB Share(s) or Shares(s)	: Ordinary shares in the Company

3. Eligibility

All Shareholders are eligible to participate in the Dividend Reinvestment Plan, provided that:-

- (i) such participation will not result in a breach of any restrictions applicable on their holding of YHB Shares which may be imposed by any contractual obligations, statute, law or regulation in force in Malaysia or any other relevant jurisdiction, as the case may be (unless the requisite approvals under the relevant statute, law or regulation from the relevant authorities are first obtained or the relevant contractual obligation is otherwise waived in accordance with the terms and conditions of the relevant contracts); or
- (ii) there are no restrictions for such participation as prescribed in the Constitution.

4. Overseas Shareholders

To avoid any violation on the part of YHB of any securities laws applicable outside Malaysia, the Dividend Reinvestment Plan will only be offered for subscription in Malaysia. No action has been or will be taken to ensure that the Dividend Reinvestment Plan complies with the laws of any countries or jurisdictions other than the laws of Malaysia. Accordingly, documents relating to the Dividend Reinvestment Plan, including the Notice(s) of Election, will not be sent to Overseas Shareholders. No Overseas Shareholder shall have any claim whatsoever against the Company as a result of the documents relating to the Dividend Reinvestment Plan not being sent to such Overseas Shareholder. Overseas Shareholders who receive or come to have in their possession a Notice of Election and/or any other documents relating to the Dividend Reinvestment Plan may not treat the same as being applicable to them (except where the Notice of Election and/or documents relating to the Dividend Reinvestment Plan have been collected from the Share Registrar in the manner specified below) and are, in any event, advised to inform themselves of, and to observe, any prohibitions and restrictions, and to comply with any applicable laws and regulations relating to the Dividend Reinvestment Plan as may be applicable to them.

Overseas Shareholders may collect the documents relating to the Dividend Reinvestment Plan from the Share Registrar, Securities Services (Holdings) Sdn Bhd, at Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Malaysia or at such address as may be announced by the Company from time to time and the Share Registrar may in such an event be entitled to satisfy itself as to the identity and authority of the person collecting the Notice of Election or alternatively, provide the Share Registrar with their respective addresses in Malaysia not later than 3 Market Days before the relevant Entitlement Date in respect of any particular Dividend to which the Dividend Reinvestment Plan shall apply.

Overseas Shareholders will be solely responsible for seeking advice as to the laws of any jurisdiction that they may be subjected to, and participation by Overseas Shareholders in the Dividend Reinvestment Plan will be on the basis that they may lawfully so participate without the Company and its directors, employees and advisers, as well as their relevant representatives being in breach of the laws of any jurisdiction.

Neither the Company, any of its subsidiaries, their respective directors, officers, employees, advisers, agents, affiliates and representatives and the employees of the advisers, agents, affiliates and representatives nor any other advisers shall accept any responsibility or liability in the event of any participation in the Dividend Reinvestment Plan by an Overseas Shareholder or shall become illegal, unenforceable, voidable or void in any such countries or jurisdictions.

5. Mode of election to participate

Participation in the Dividend Reinvestment Plan

By electing to exercise the Reinvestment Option under the Dividend Reinvestment Plan, the Shareholder (who exercises the Reinvestment Option), unconditionally and irrevocably:-

- (i) warrants to the Company that he/she has the legal right, full power and authority to participate in the Dividend Reinvestment Plan and that his/her participation in the Dividend Reinvestment Plan will not result in a breach of any statute, law or regulation or contractual obligation by which he/she is bound;
- (ii) acknowledges that the Company may at its absolute discretion determine whether the Shareholder's (who exercises the Reinvestment Option) Notice of Election is valid, even if the DRF or e-DRF is incomplete, contains errors or is otherwise defective;
- (iii) acknowledges that the Company may accept or reject the DRF or e-DRF from the Shareholders (who exercise the Reinvestment Option), and the decision of the Company is final and conclusive and agrees that the Company need not provide any reason for such decision;

- (iv) acknowledges that the Company has not provided the Shareholders (who exercise the Reinvestment Option) with investment advice or any other advice;
- (v) agrees to the Terms and Conditions and agrees not to do any act or thing which would be contrary to the intention or purpose of the Dividend Reinvestment Plan;
- (vi) submits to the jurisdiction of the Malaysian Courts, in each case, at all times until the termination of the Dividend Reinvestment Plan; and
- (vii) agrees that notwithstanding any other provisions, the Terms and Conditions set out herein or otherwise and irrespective of whether an election to exercise the Reinvestment Option has been made, if at any time after the Board has determined that the Dividend Reinvestment Plan shall apply to any Dividend and before the allotment and issuance of the New Shares in respect of the Electable Portion, the Board shall consider that by reason of any event or circumstance (whether arising before or after such determination) or by reason of any matter whatsoever it is no longer expedient or appropriate to implement the Dividend Reinvestment Plan in respect of the Electable Portion, the Board may, at its absolute discretion and as they may deemed fit and expedient and without assigning any reason thereto, by giving the Shareholders notice in such manner as the Board deems fit, modify, suspend (in whole or part) or cancel the application of the Dividend Reinvestment Plan in relation to the Electable Portion subject to any requirement or provision imposed by any statute, law or regulation in force in Malaysia, as the case may be. In such event, the Shareholders shall receive the Electable Portion in cash in the usual manner through a Dividend Payment Account.

YHB will within 8 Market Days from the Expiry Date or such other date as may be prescribed by Bursa Securities, allot and issue the New Shares and despatch notices of allotment to the Shareholders (who exercise the Reinvestment Option). Concurrently, on the Allotment Date (which will be on a date falling within 1 month from the Entitlement Date and in any event, within 3 months from the date of declaration of the Dividend or the date on which the approval is obtained in a general meeting of YHB, whichever is applicable), the Remaining Portion and the balance of the Electable Portion will be paid in cash to the respective Shareholders in the usual manner through a Dividend Payment Account, where applicable.

An announcement will be made on the listing of and quotation for the New Shares to be issued pursuant to the Dividend Reinvestment Plan on the Main Market of Bursa Securities.

Shareholders will receive the Electable Portion in cash if they do not expressly elect in writing to exercise the Reinvestment Option by the Expiry Date. As such, Shareholders who wish to reject the Reinvestment Option or to receive their Dividend wholly in cash need not take any action with regard to the Notice(s) of Election.

5.1 Manually through submission of the DRF

Subsequent to the Entitlement Date, the Company will, at its discretion, send to each Shareholder 1 or more Notice(s) of Election in relation to each CDS account held by the Shareholder. The Notice of Election will state the instructions in respect of the action to be taken by the Shareholders should they wish to exercise their respective Reinvestment Option. The Notice of Election will also state, amongst others, the Expiry Date. For the avoidance of doubt, the Expiry Date shall be at least 14 days from the date the Notice of Election is despatched.

To be effective in respect of any Electable Portion, a DRF must be duly completed and executed by the Shareholder as to the confirmation of his/her election to reinvest the Electable Portion and must be received by the Share Registrar or at such address as may be announced by the Company from time to time, by the Expiry Date.

Shareholders who receive more than 1 Notice of Election and wish to reinvest in New Shares in respect of all or part of his/her entitlement to the Electable Portion arising from his/her entire holding of YHB Shares must complete all Notices of Election received by him/her and return the completed Notices of Election to the Share Registrar or at such address as may be announced by the Company from time to time, by the Expiry Date. Shareholders who receive more than 1 Notice of Election may elect to reinvest in New Shares in respect of his/her entitlement to which 1 or more Notice(s) of Election relates and may decline to reinvest in New Shares in respect of his/her entitlement to which another or any other Notice of Election relates. Shareholders should note that they are at liberty to decide which particular Notices of Election they wish to elect for the reinvestment in New Shares.

Where any particular Notice of Election is not elected upon, the Dividend relating thereto will be paid in cash by the Company in the usual manner through a Dividend Payment Account.

Notwithstanding the date of receipt of the completed Notice(s) of Election by the Share Registrar or at such address as may be announced by the Company from time to time, in accordance with Paragraph 6.09 of the Listing Requirements, the Allotment Date of the New Shares will take place within 8 Market Days from the Expiry Date or such other date as may be prescribed by Bursa Securities, provided that the completed DRF has been received by the Share Registrar or at such address as may be announced by the Company from time to time, by the Expiry Date. A DRF to participate in the Dividend Reinvestment Plan in any other form will not be accepted by the Company.

A DRF in respect of any Electable Portion is irrevocable and shall not be withdrawn or cancelled by the Shareholders (who exercise the Reinvestment Option). The Company has the discretion and right to accept or reject any DRF that is incomplete, contains errors or is otherwise defective. The Company is under no obligation to correct any invalid Notice(s) of Election on behalf of any Shareholder or to provide any reason for rejecting any Notice(s) of Election. Any Notice(s) of Election received after the Expiry Date shall be invalid.

Effective 1 January 2024, the Inland Revenue Board of Malaysia (“IRBM”) has terminated the usage of revenue stamps as a stamping method at all IRBM stamping duty counters and district stamping offices.

In connection thereto, the application and payment of stamp duty of RM10.00 for the Dividend Reinvestment Plan is to be performed online via the IRBM system namely, STAMPS at <https://stamps.hasil.gov.my/stamps/>. Thereafter, a Stamp Certificate will be issued via STAMPS as proof of payment of stamp duty.

IF YOU ELECT TO PARTICIPATE IN THE DIVIDEND REINVESTMENT PLAN VIA PHYSICAL SUBMISSIONS OF THE COMPLETED HARDCOPY DRF, YOU MUST ATTACH A COPY OF THE STAMP CERTIFICATE TO THE COMPLETED DRF BEFORE SUBMITTING THE COMPLETED DRF TO OUR SHARE REGISTRAR.

Alternatively, you may elect to participate in the Dividend Reinvestment Plan through submission of the e-DRF electronically via SSHSB Online, Bursa Anywhere or NRS.

5.2 Electronic election via SSHSB Online, Bursa Anywhere or NRS

Shareholders who wish to exercise their Electable Portion electronically may do so through the Share Registrar’s website via SSHSB Online at www.sshsb.com.my or alternatively via the Bursa Anywhere mobile application. To use the electronic services to exercise his/her Electable Portion, Shareholders are required to register as a user with Bursa Anywhere. Shareholders are advised to read the instructions as well as the terms and conditions of the electronic election before making an election electronically.

Participating Shareholders who wish to opt for electronic election shall take note of the following instructions:-

- (i) any electronic election of Electable Portion received by the Share Registrar after the Expiry Date shall be regarded as null and void and of no legal effect unless the Board, in its absolute discretion, determines otherwise and such Shareholder who is entitled to the Dividend based on his/her entitlement on the Entitlement Date, as the case may be, shall be deemed to have elected to receive the Dividend entitlement in cash. An electronic election, once received by the Share Registrar from the Participating Shareholder, is irrevocable and shall be binding on him/her;
- (ii) Shareholder to login to SSHSB Online in relation to each CDS account held by him/her. Accordingly, for each CDS account, the Shareholder can elect to exercise the Electable Portion in whole or part thereof as stipulated in his/her entitlement to the Dividend Reinvestment Plan or if the Registered Shareholder does not so elect, he/she will receive the Dividend entitlement wholly in cash;
- (iii) multiple submissions in relation to the same CDS account, or those appearing to be, or suspected of being multiple submissions in relation to the same CDS account, may be rejected at the discretion of the Board, and such Shareholder shall be treated as having elected to receive their Electable Portion in cash;
- (iv) any e-DRF submitted via SSHSB Online or Bursa Anywhere must be in accordance with the terms stipulated in SSHSB Online or Bursa Anywhere, this Dividend Reinvestment Plan Statement and the Notice of Election. Any e-DRF submitted that does not conform to the terms of SSHSB Online or Bursa Anywhere, this Dividend Reinvestment Plan Statement and the Notice of Election or which is illegible may be rejected by our Company. Our Company has the discretion and right to accept or reject any e-DRF that is incomplete, contain errors, and/or illegible, and you shall be treated as having elected to receive the Electable Portion in cash;
- (v) the electronic election made must be in accordance with the notes and instructions as prescribed therein on or before the expiry date. Any electronic election submitted that does not conform to the terms of SSHSB Online, this Statement or which are illegible may not be accepted at the sole discretion of the Company. The Company reserves the right, in its absolute discretion, to reject any electronic election which is incomplete, incorrectly completed, and/or illegible, and such Shareholder shall be treated as having elected to receive their Electable Portion in cash;

All **Registered Shareholders** who wish to exercise the Electable Portion electronically are required to follow the procedures as stated below:-

Procedure to exercise the Electable Portion electronically (PLEASE SUBSCRIBE NO LATER THAN EXPIRY DATE FOR THE DIVIDEND REINVESTMENT PLAN)		
Step 1:	Login to SSHSB Online www.sshsb.com.my	Notes: - You are required to read, understand, and agree to be bound by these terms and conditions in relation to the access and use of SSHSB Online at www.sshsb.com.my, which constitute a legal agreement between you and Securities Services. You represent and warrant that you have full authority to accept these terms and conditions - For each CDS account, the Shareholder can elect to exercise the Electable Portion in whole or part thereof as stipulated in his/her entitlement to the Dividend Reinvestment Plan or if the Registered Shareholder does not so elect, he/she will receive the Dividend entitlement wholly in cash - To print the payment receipt - To print your e-DRF for your record
Step 2:	Select the corporate exercise name: "YHB - DIVIDEND REINVESTMENT PLAN"	
Step 3:	Read and agree to the Terms & Conditions and Declaration	
Step 4:	Enter your CDS account	
Step 5:	Review your election and click "Confirm"	
Step 6:	Proceed to pay the stamp duty of RM10.00 and handling fee of RM5.00 for each e-DRF via online payment at the specified payment methods	
Step 7:	Completion of payment	

If you encounter any problems during the process, please do not hesitate to contact the Share Registrar at +603 – 2084 9000.

Terms and Conditions for exercising the Electable Portion electronically

- (i) You are to abide by all cut-off dates and times for the SSHSB Online at www.sshsb.com.my based on directives issued by the entity conducting the Dividend Reinvestment Plan exercise in connection therewith, where relevant.
- (ii) You may submit your election via completed DRF.

- (iii) You are responsible that your election by way of electronic is subject to the risk of the hardware/device (including but limited to desktop computers, laptop computers, electronic tablet, television screens and mobile phones), the network connection to utilise the electronic election. Any fees/expenses incurred arising from such network connection shall be fully borne by you. You acknowledge that your electronic election is subject to the above risks which beyond the control of the entity of the Share Registrar and irrevocably agree that if:-
- (a) the entity or the Share Registrar does not receive your electronic election; or
 - (b) data relating to your electronic election application is wholly or partially lost, corrupted or inaccessible, or not transmitted or communicated to the Share Registrar, you will be deemed not to have made an electronic election and you may not make any claim whatsoever against the Company or the Share Registrar for the Provisional Allotments accepted and Excess Application for any compensation, loss or damage relating to the electronic election. The Share Registrar will not be liable for any delays, failures or inaccurate in the processing of data relating to your electronic election due to a breakdown or failure transmission or communication failure or to any cause beyond control.
- (iv) You are to ensure that all information provided whilst utilising the SSHSB Online at www.sshsb.com.my are true and accurate. Share Registrar and/or the entity conducting the Dividend Reinvestment Plan exercise shall not be held liable or responsible for any inaccurate and/or incomplete information provided by the shareholders.
- (v) In utilising the electronic election, you shall endeavour to abide at all times to all applicable laws, regulations and the Constitution/regulations governing the entity conducting the Dividend Reinvestment Plan exercise regardless of the location from where you are logging in to utilise the SSHSB Online at www.sshsb.com.my.
- (vi) You are hereby confirming and declare that:-
- (a) all information provided by you is true and correct;
 - (b) all information is identical with the information in the records of Bursa Depository and further agree and confirm that in the event the said information differs from Bursa Depository's record as mentioned earlier, the exercise of your rights may be rejected; and
 - You are 18 years of age or over and am not an undischarged bankrupt.
 - You are a resident of Malaysia.
- (vii) You consent to the Company and Share Registrar collecting the information and personal data (collectively, "Data") required herein, to process and disclose such Data to any person for the purposes of implementing the Dividend Reinvestment Plan and storing such Data in any servers located in Malaysia or outside Malaysia in accordance with the relevant laws and regulations. The measures have been taken to protect the confidentiality and security of the information provided.
- (viii) You have read and understood and hereby accept all the terms and conditions set out in this Statement and further confirm compliance with all requirements for acceptance and payment as set out therein.
- (ix) You agreed that in consideration of the Company agreeing to allow and accept your electronic election, your electronic election is irrevocable and cannot be subsequently withdrawn.

- (x) You have read and agreed to be bound by the terms and conditions of the electronic election.
- (xi) You are eligible to apply for the securities in Malaysia or in jurisdiction where the securities offering is intended to be available.
- (xii) You agree to give consent to the Share Registrar to disclose information pertaining to the investor to relevant entities involved in the application process.
- (xiii) The Share Registrar, on the authority of the entity, reserves the right to reject elections which do not conform to the above instructions.

5.2.1 Procedures to submit e-DRF via Bursa Anywhere

(i) Sign up as a Bursa Anywhere user

You are required to do a one-time registration (at no charge) as a user with Bursa Anywhere. You can download Bursa Anywhere mobile apps from Google Play Store for Android or App Store for iOS (Apple) and follow the instruction on the screens to complete the registration process. You will receive an e-mail notification upon your successful registration as Bursa Anywhere user.

(ii) Procedures to exercise Electable Portion electronically via Bursa Anywhere

- (a) Login to Bursa Anywhere by entering your username and password.
- (b) Select "My Services" at the bottom of the screen.
- (c) Select "ECORPORATE ACTION".
- (d) Select "EDIVIDEND REINVESTMENT PLAN".
- (e) Select "Application" to accept the Offer.
- (f) Select the company and click on **Yinson Holdings Berhad**.
- (g) Read and agree to the Terms and Conditions for acceptance of Dividend Reinvestment Plan via Bursa Anywhere to proceed to the next page.
- (h) Go to your CDS Account and then click "Select".
- (i) You will then come to a page on your Dividend entitlement and the Electable Portion of Dividend to reinvest.
- (j) Fill out the entitled quantity Dividend Reinvestment Plan securities to reinvest.
- (k) You will then come to a "Preview" page, where it displays the information of your elected Reinvestment Option, please go through the details thoroughly to ensure its accuracy. At the bottom of the same page, click "CONFIRM" once you have verified the accuracy of the information.
- (l) Next, a verification code will be sent to your mobile phone (the mobile number provided when you register to use Bursa Anywhere).

- (m) You are required to key-in and submit the verification code.
 - (n) Once re-directed to the payment gateway, proceed to select your online banking service. You will need to login to your online bank account and proceed to complete the required payment of stamp duty at RM10.00 and processing fee of RM4.00 for each e-DRF submitted.
 - (o) Once you have completed the payment, you will be brought to the “Thank You” page which also displays the bank transaction details. Click “Done” and you will be re-directed back to the “My Services” landing page of Bursa Anywhere.
 - (p) You will receive a push notification from Bursa Anywhere and a message in your Bursa Anywhere account inbox on the successful submission of your e-DRF.
 - (q) You may check your Dividend Reinvestment Plan acceptance records by selecting “EDIVIDEND REINVESTMENT PLAN” and then selecting “APPLICATION HISTORY” on Bursa Anywhere.
- (iii) The e-DRF made via Bursa Anywhere shall be subject to the Terms and Conditions and those appearing herein:-**
- (a) the electronic Dividend Reinvestment Plan Statement, together with Notice of Election are available at the landing page of Corporate Announcement at Bursa Securities’ website and can be accessed via the hyperlink in Bursa Anywhere. You should read the Dividend Reinvestment Plan Statement and Notice of Election prior to making an e-DRF submission and should consider making an e-DRF submission based on the Dividend Reinvestment Plan Statement and Notice of Election rather than on advertising or promotional materials;
 - (b) Bursa Depository is not responsible for, has not authorised and shall not be deemed to have authorised the contents of the Dividend Reinvestment Plan Statement or Notice of Election or DRF (whether in electronic or physical form or otherwise) and therefore, shall not have any liability in respect of the Dividend Reinvestment Plan Statement, Notice of Election, DRF or the e-DRF submitted;
 - (c) by submitting an e-DRF, you confirm that:-
 - (i) you have read and understood the contents of the Dividend Reinvestment Plan Statement, Notice of Election and the DRF;
 - (ii) you have read and agreed to be bound by the Terms and Conditions for the e-DRF and the terms and conditions of Bursa Anywhere;
 - (iii) you agree to give irrevocable consent to Bursa Depository to disclose information pertaining to you, including bank account information, which are necessary or expedient to the relevant entities involved in the processing of the e-DRF and facilitating any other purpose relating to the e-DRF;

- (iv) you agree to give irrevocable consent to the crediting of the New Shares to your CDS account(s) from which the submission of e-DRF is successful; and
 - (v) our Company, our Share Registrar, Bursa Depository, Bursa Securities, Bursa Malaysia Berhad and their appointed service providers will not accept any responsibility or liability if any reinvestment option and e-DRF by a non-resident securities holder is or becomes illegal, unenforceable, voidable or void in countries or jurisdictions outside Malaysia;
- (d) submission of e-DRF shall close on the Expiry Date;
- (e) an e-DRF is deemed to be received by Bursa Anywhere only upon its completion, that is, when you have:-
- (i) successfully made full fee payment via the payment gateway; and
 - (ii) received an email indicating that the e-DRF has been submitted to our Company or our Share Registrar;
- (f) you are advised to print out and retain a copy of the transaction record of e-DRF for records purposes. The transaction record of e-DRF is only a record of the completed transactions received at Bursa Anywhere and not a record of the receipt of the e-DRF or any data relating to such an e-DRF by our Company or our Share Registrar;
- (g) upon receipt of the transaction record of e-DRF, cancellation of the e-DRF will not be allowed. Please refer to our Company or our Share Registrar for any right to withdraw your Dividend Reinvestment Plan application;
- (h) Bursa Depository shall not be liable for any applications made through any alternative methods of application;
- (i) if Bursa Depository has any reason to believe that the Dividend Reinvestment Plan Statement, Notice of Election or processes for collection and handling of e-DRF have been tampered with, Bursa Depository may reject the e-DRF and Bursa Depository shall not be liable for such rejection;
- (j) no e-DRF will be entertained after the Expiry Date. Bursa Depository, Bursa Securities and Bursa Malaysia Berhad do not guarantee any allotment of securities as a result of the e-DRF submission and are not responsible for any non-payment of Dividend or non-allotment of New Shares or part thereof by our Company pursuant to the e-DRF;
- (k) no refund of any fee charged by Bursa Depository and applicable tax (if any), will be made to you if your e-DRF is rejected by our Share Registrar;
- (l) any invalid or rejected e-DRF shall be treated as having elected to receive the Dividend entitlement in cash;

- (m) by submitting an e-DRF, you agree to assume the risks associated with conducting transactions online, including risks of electrical, electronic, technical and mobile-related faults and breakdowns, faults with mobile applications, problems occurring during data transmission, mobile security threats such as viruses, hackers and crackers, fires, acts of God and other events beyond the control of Bursa Depository, and/or our Company. You acknowledge that the aforementioned events may result in (i) interruption, transmission blackout or delayed transmission; and/or (ii) incorrect data transmission due to the public nature of the Internet and agrees to bear such risks. You agree that neither Bursa Depository, Bursa Securities, Bursa Malaysia Berhad, our Company nor our Share Registrar shall be liable for any delay, failure or inaccuracy in the recording, storage or transmission or delivery of data, breakdown or failure in communication facilities or due to any cause beyond their control;
- (n) if Bursa Depository, our Company and/or our Share Registrar does not receive your e-DRF and/or the relevant payment, or in the event that any data relating to the e-DRF is lost, corrupted, destroyed or otherwise not accessible, whether wholly or partially and for any reason whatsoever, you are deemed to have never made an e-DRF. In such an event, you shall not hold Bursa Depository, Bursa Securities, Bursa Malaysia Berhad, our Company and/or our Share Registrar liable for any matter arising from or in relation to the purported e-DRF concerned;
- (o) instead of submitting an e-DRF, you may alternatively submit applications through the existing manual paper-based application method as well as other means of application specified in the Notice of Election or Dividend Reinvestment Plan Statement;
- (p) Bursa Depository is committed to protecting the security of your personal information. It uses a variety of security technologies and procedures, to help protect the confidentiality and security of your personal information provided through Bursa Anywhere, from unauthorised access, use, or disclosure. In addition, Bursa Depository has put in place appropriate measures to minimise the risks of unauthorised access and to maintain the security of the information it collects through Bursa Anywhere.

5.2.2 Procedures for nominees Shareholders to submit the e-DRF by way of NRS are set out below:-

Our Company has appointed Bursa Depository to provide NRS to those of you who are authorised nominees. Only our entitled shareholders who are authorised nominees and who have subscribed for NRS with Bursa Depository may apply via NRS.

- (a) Please read carefully and follow the terms of this of the Dividend Reinvestment Plan Statement, Notice of Election and the DRF, the procedures, terms and conditions for application via NRS and Bursa Depository's terms and conditions for NRS and User Guide for NRS (which are made available to all authorised nominees who have subscribed for NRS with Bursa Depository) before making the application.
- (b) To exercise the Electable Portion electronically via NRS, you will be required to submit your subscription information via Dividend Reinvestment Plan subscription file which is to be prepared based on the format as set out in Bursa Depository's User Guide for NRS.

- (c) Stamp duty at RM10.00 and processing fee of RM2.00 are payable for each CDS account in the Dividend Reinvestment Plan subscription file.
- (d) Your application shall signify, and shall be treated as, your acceptance of the number of New Shares that may be allotted to you.
- (e) You acknowledge that by completing and submitting the Dividend Reinvestment Plan subscription file to Bursa Depository, you, if successful, request and authorise our Company to credit the New Shares allotted to you into the respective CDS Account(s) as indicated in the Dividend Reinvestment Plan subscription file.
- (f) You acknowledge that your application via NRS is subject to the risks of electrical, electronic, technical, transmission, communication and computer-related faults and breakdowns, fires and other events beyond the control of our Company, our Share Registrar, the relevant financial institution or Bursa Depository, and irrevocably agree that if –
 - (i) our Company, our Share Registrar or Bursa Depository does not receive your application via NRS; or
 - (ii) the data relating to your application via NRS is wholly or partially lost, corrupted or inaccessible, or not transmitted or communicated to our Company, our Share Registrar or Bursa Depository,

you shall be deemed not to have made your application and you shall not make any claim whatsoever against our Company, Bursa Depository, our Share Registrar or the relevant financial institution for the New Shares applied for or for any compensation, loss or damage relating to the application for the New Shares.
- (g) By completing and submitting the Dividend Reinvestment Plan subscription file to Bursa Depository, you agree that:-
 - (i) in consideration of our Company agreeing to allow and accept your application for the Dividend Reinvestment Plan via the NRS facility established by Bursa Depository, your application via NRS is irrevocable and cannot be subsequently withdrawn;
 - (ii) our Company, the relevant financial institutions, Bursa Depository and our Share Registrar shall not be liable for any delays, failures or inaccuracies in the processing of data relating to your application via NRS due to a breakdown or failure of transmission or communication facilities or to any cause beyond our control;
 - (iii) you agree that in relation to any legal action, proceedings or dispute arising out of or in relation to with the contract between the parties and/or the application via NRS 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 you irrevocably submit to the jurisdiction of the Courts of Malaysia.
 - (iv) our Share Registrar and Bursa Depository, on the authority of our Company, reserves the right to reject applications which do not conform to these instructions.

- (h) Any invalid or rejected electronic election shall be treated as having elected to receive the Dividend entitlement in cash.
- (i) By electing the Electable Portion, you, if successful, request and authorise Bursa Depository to credit the New Shares allotted to the CDS account as stated in the Record of Depositors as at the Books Closure Date.

Should you have any queries, you may contact Bursa Anywhere at 603-20347090 or bursaanywhere@bursamalaysia.com.

Responsibilities and Rights of Share Registrar

- (i) Your eligibility to submit your election shall not be deemed as your entitlement to utilise the election. In consultation with the entity conducting the Dividend Reinvestment Plan exercise, Securities Services reserves the right to reject you from the usage of the electronic election at its discretion.
- (ii) Securities Services and/or the entity conducting the Dividend Reinvestment Plan exercise shall take reasonable measures to provide the electronic election without any significant interruption. Securities Services and/or the entity conducting the Dividend Reinvestment Plan exercise shall not be held liable for any interruption, delay, or failure faced by you in assessing and/or utilising the electronic election beyond the reasonable control of Securities Services and/or the entity conducting the Dividend Reinvestment Plan exercise.
- (iii) Securities Services and the entity conducting the Dividend Reinvestment Plan exercise shall comply with its obligations under the Personal Data Protection Act 2010. The personal data furnished by you may continue to be processed and used for the purpose of communicating with you in relation to the use of the electronic election. Securities Services may disclose your personal data maintained by Securities Services to the relevant authorities where required.
- (iv) Securities Services reserves the right to reject your electronic election if you are not conforming to Securities Services' terms and conditions and if there are any anomalies or inconsistencies.
- (v) While Securities Services will reasonably ensure that any third-party application used or relied upon within the platform will be functioning as intended, Securities Services does not guarantee access and non-interruption beyond the reasonable control of Securities Services and you are to be bound by the respective third-party application's terms of use / service and privacy policy.
- (vi) Neither Securities Services nor the Company shall be held responsible for any adjournment/postponement/deferment of a meeting or any decision to cease the utilisation of electronic election.

6. Extent of application of Dividend Reinvestment Plan to each Electable Portion

In relation to any Dividend declared, the Board may, at its absolute discretion, determine whether the Dividend Reinvestment Plan shall apply and if so, whether the Electable Portion is for the whole or a portion of the Dividend. If, in its absolute discretion, the Board has not determined that the Dividend Reinvestment Plan is to apply to a particular Dividend, such Dividend shall be paid in cash to the Shareholders in the usual manner through a Dividend Payment Account.

7. Share entitlement

Maximum share entitlement

By electing to participate in the Dividend Reinvestment Plan in respect of any Notice(s) of Election received by him/her, a Shareholder elects to reinvest the whole or part of the Electable Portion, to which such Notice of Election relates, in New Shares.

In respect of any Electable Portion, the number of New Shares to be allotted and issued to the Shareholder (who exercises the Reinvestment Option) electing to reinvest the whole or, if applicable, part of the Electable Portion in New Shares in respect of a Notice of Election shall be calculated in accordance with the following formula:-

$$N = \frac{S \times D}{V}$$

Where:-

- N : is the maximum number of New Shares to be allotted and issued as fully paid-up to the Participating Shareholder (who exercises the Reinvestment Option) in respect of such Notice(s) of Election
- S : is the number of YHB Shares held by the Participating Shareholder (who exercises the Reinvestment Option) as at the Entitlement Date to which a Notice of Election relates
- D : is the Electable Portion, expressed in RM, or part thereof (after deduction of applicable income tax)
- V : is the Issue Price

Any fractional entitlement of New Shares computed in accordance with the above formula will be paid in cash to the Shareholder (who exercises the Reinvestment Option) in the usual manner through a Dividend Payment Account.

The shareholdings percentage of a Shareholder in the Company will be diluted should he/she not exercise his/her Reinvestment Option. However, the extent of the dilution will depend on the number of New Shares issued by YHB pursuant to the level of exercise of the Reinvestment Option by the other Shareholders as a whole.

Balance of the Electable Portion

In respect of any Electable Portion, the balance of the Electable Portion in respect of a Notice of Election which is not reinvested in New Shares and/or fractional entitlements of New Shares and/or amounts yielding odd lots in relation to the Electable Portion under the Dividend Reinvestment Plan, whichever is applicable, of which will be paid to the Participating Shareholder in cash in the usual manner ("**Balance of the Electable Portion**") shall be calculated in accordance with the following formula:-

$$B = (S \times D) - (A \times V)$$

Where:-

- B : is the Balance of the Electable Portion in respect of such Notice of Election relates
- S : is the number of YHB Shares held by the Participating Shareholder (who exercises the Reinvestment Option) as at the Entitlement Date to which a Notice of Election relates

- D : is the Electable Portion, expressed in RM, or part thereof (after deduction of applicable income tax)
- A : is the number of New Shares that the Participating Shareholder elects to subscribe for in respect of the Electable Portion to which such Notice of Election relates
- V : is the Issue Price

The Balance of the Electable Portion will be paid to the Participating Shareholders in cash in the usual manner through a Dividend Payment Account.

8. Terms of allotment

The maximum number of New Shares to be issued under the Dividend Reinvestment Plan will depend on, amongst others:-

- (i) the quantum of the Dividend;
- (ii) the Board's decision on the proportion/size of the Electable Portion;
- (iii) the number of Shareholders who elect to exercise the Reinvestment Option and the extent of their election;
- (iv) the Issue Price of the New Shares; and
- (v) any necessary downward adjustment by the Board to the final number of New Shares to be allotted and issued to any of the Shareholders as referred to in Section 14 of this Statement.

Unless the Board otherwise determines, all New Shares allotted under the Dividend Reinvestment Plan will be issued as fully paid-up. All such New Shares shall upon allotment and issuance rank equally in all respects with the existing YHB Shares in issue, save and except that the holders of New Shares will not be entitled to any dividends, rights, allotments and/or any other forms of distributions that may be declared, made or paid for which the entitlement date precedes the date of allotment and issuance of the New Shares.

It should be noted that since fractional New Shares will not be allotted, Shareholders (who exercise the Reinvestment Option) shall receive any amount of the Dividend payment that is insufficient for the issuance of 1 New Share, in cash, in the usual manner through a Dividend Payment Account.

As the New Shares to be issued pursuant to the Dividend Reinvestment Plan are prescribed securities, the New Shares will be credited directly into the respective CDS account(s) of Shareholders (who exercise the Reinvestment Option) and no physical share certificates will be issued to the Shareholders.

9. Odd lots

Shareholders who exercise the Reinvestment Option may be allotted New Shares in odd lots depending on his/her entitlement of New Shares. Shareholders who receive odd lots of New Shares and who wish to trade such odd lots may do so via the odd lots market of Bursa Securities, which allows the trading of odd lots with a minimum of 1 YHB Share.

A Shareholder who does not wish to receive New Shares in odd lots may round down the number of New Shares elected such that he/she will receive New Shares in multiples of, and not less than 100 New Shares. Where a Shareholder's entitlement of New Shares is less than 100 Shares, the Shareholder can elect to receive his/her entire Dividend entitlement in cash in the usual manner through a Dividend Payment Account or New Shares in odd lots.

Fractional New Shares will not be allotted. Any amount of a Dividend payment that is insufficient for the issuance of 1 whole New Share will be received in cash by Shareholders in the usual manner through a Dividend Payment Account together with the Non-Selectable Portion (if any).

10. Cost to the Shareholders who participate in the Dividend Reinvestment Plan

There are no brokerage fees and other related transaction costs payable by the Participating Shareholders on New Shares allotted, unless otherwise provided by any statute, law or regulation. However, the Participating Shareholders are required to pay Malaysian Revenue Stamp of RM10.00 for stamp duty, and in respect of electronic applications, a handling fee is chargeable by the Share Registrar.

11. Cancellation of application of the Dividend Reinvestment Plan

Notwithstanding any other provisions, Terms and Conditions of the Dividend Reinvestment Plan set out herein and irrespective of whether an election to exercise the Reinvestment Option has been made, if at any time after the Board has determined that the Dividend Reinvestment Plan shall apply to any Dividend and before the allotment and issuance of New Shares in respect of the Electable Portion reinvested, the Board considers that by reason of any event or circumstance (whether arising before or after such determination) it is no longer expedient or appropriate to implement the Dividend Reinvestment Plan in respect of the Electable Portion, the Board may, at its absolute discretion and as it deems fit and in the interest of the Company and without assigning any reason thereof, cancel the application of the Dividend Reinvestment Plan to the Electable Portion subject to any requirement or provision imposed by any statute, law or regulation in force in Malaysia, as the case may be. In such event, the Electable Portion shall be received in cash by the Shareholders in the usual manner through a Dividend Payment Account.

12. Modification, suspension and termination of the Dividend Reinvestment Plan

Subject to any requirement or provision imposed by any statute, law or regulation in force in Malaysia, as the case may be, the Dividend Reinvestment Plan (including the Terms and Conditions) may be modified, suspended (in whole or in part) or terminated at any time by the Board as it deems fit or expedient by giving notice to Shareholders in such manner as it deems fit notwithstanding any other provisions, Terms and Conditions of the Dividend Reinvestment Plan or otherwise and irrespective of whether an election to exercise the Reinvestment Option has been made.

In the case of a suspension, the Dividend Reinvestment Plan will be suspended in whole or in part, as the case may be, until such time as the Board resolves to recommence or terminate the Dividend Reinvestment Plan. If the Dividend Reinvestment Plan is recommenced, Participating Shareholders' Notices of Election confirming their participation under the previously suspended Dividend Reinvestment Plan will be valid and have full force and effect in accordance with these Terms and Conditions and any directions, terms and conditions to Shareholders for such recommencement of the Dividend Reinvestment Plan which may be notified to all Shareholders.

13. General administration of the Dividend Reinvestment Plan

The Board may implement the Dividend Reinvestment Plan in the manner as it may deem fit at its absolute discretion. The Board has the power to:-

- (i) determine procedures, rules and regulations for administration of the Dividend Reinvestment Plan which are consistent with these Terms and Conditions, as may be amended or modified from time to time;
- (ii) settle in such manner as it thinks fit, any difficulty, anomaly or dispute (including relating to the interpretation of any provision, regulation or procedure or as to any rights under the Dividend Reinvestment Plan) which may arise in connection with the Dividend Reinvestment Plan, whether generally or in relation to any Participating Shareholder or any YHB Share and the determination of the Board will be conclusive and binding on all Shareholders and other persons to whom the determination relates without giving any reasons for its determination;
- (iii) delegate to any 1 or more persons, for such period and on such conditions as the Board may determine, the exercise of any of its powers or discretion under or in respect of the Dividend Reinvestment Plan and references to a decision, opinion or determination of the Board include a reference to the decision, opinion or determination of the person or persons to whom the Board has delegated its authority to, for the purposes of administering the Dividend Reinvestment Plan; and
- (iv) waive strict compliance by the Company or any Shareholder with any of these Terms and Conditions.

Any matter to be decided, determined, fixed, resolved or waived by the Board in respect of the Dividend Reinvestment Plan, shall be decided, determined, fixed and resolved or waived by the Board at its absolute discretion as it deems fit without assigning any reason.

14. Implications of the Rules and other shareholding limits

(i) The Rules

The attention of all Shareholders is drawn to Paragraph 4.01, Part B of the Rules and Sections 217 and 218 of the CMA. In particular, a Shareholder should note that he/she may be under an obligation to extend a take-over offer for the remaining YHB Shares in the Company not already owned by him/her and persons acting in concert with him/her (collectively, the "**Affected Party**"), if:-

- (a) by participating in the Dividend Reinvestment Plan, in relation to the reinvestment of the Electable Portion, the Affected Party has obtained control in the Company; or
- (b) the Affected Party holds more than 33% but not more than 50% of the voting shares or voting rights of the Company and acquires, including by participating in the Dividend Reinvestment Plan in relation to any Electable Portion, more than 2% of the voting shares or voting rights of the Company in any 6-month period.

Thereafter, in the event an obligation to undertake a mandatory offer is expected to arise resulting from a Shareholder's participation in the Dividend Reinvestment Plan, the Affected Party may wish to consult his/her professional advisers in relation to:-

- (a) any obligation to make a take-over offer under the Rules as a result of any subscription of New Shares through his/her participation in the Dividend Reinvestment Plan; and
- (b) whether or not to make an application to the Securities Commission Malaysia to obtain an exemption from undertaking a mandatory offer pursuant to the Rules prior to exercising his/her Reinvestment Option.

(ii) Other shareholding limits

Shareholders are responsible for ensuring that their participation will not YHB in a breach of any restrictions applicable to such Shareholder's holding of YHB Shares which may be imposed by any contractual obligations, statute, law or regulation in force in Malaysia or any other relevant jurisdiction, as the case may be (unless the requisite approvals under the relevant statute, law or regulation or from the relevant authorities are first obtained or the relevant contractual obligation is otherwise waived in accordance with the terms and conditions of the relevant contracts).

In view of the other shareholding limits referred to above and notwithstanding the proportion of Electable Portion which a Shareholder may reinvest, the Board shall be entitled but not obligated to reduce or limit the number of New Shares to be issued to any Shareholder should the Board be aware or be informed in writing of any expected breach of such shareholding limits as a result of the exercise of the Reinvestment Option, in which case the Board reserves the right to pay the remaining portion of the Electable Portion in cash.

The statements herein do not purport to be a comprehensive or exhaustive description of all the relevant provisions of, or all implications that may arise under, the Rules or other relevant legislations or regulations. Shareholders who are in doubt as to whether they would incur any obligation to make a take-over offer under the Rules as a result of any subscription of New Shares through their participation in the Dividend Reinvestment Plan are advised to consult their professional advisers at the earliest opportunity.

15. Disclaimer

Notwithstanding anything to the contrary, the Board and the Company including any of its subsidiaries and its respective directors, officers, employees, advisers, agents, affiliates and representatives and the employees of the advisers, agents, affiliates and representatives, shall not, under any circumstance, be held liable for any damages, cost, loss and expense whatsoever and howsoever arising/incurred/suffered by any person including any Shareholder arising out of or in connection with the Dividend Reinvestment Plan including (but not limited to):-

- (i) any obligation of any Shareholder to undertake a mandatory offer as a result of the Dividend Reinvestment Plan;
- (ii) a breach of any restrictions on any Shareholder's holding of YHB Shares which may be imposed by the Shareholders' contractual obligations, or by statute, law or regulation in force in Malaysia or any other relevant jurisdiction, or by any relevant authorities; and
- (iii) any losses suffered by any Shareholders due to changes in share prices of the YHB Shares or the quantum of future Dividends after the implementation of the Dividend Reinvestment Plan.

16. Governing law

This Statement, the Terms and Conditions and the Dividend Reinvestment Plan shall be governed by, and construed in accordance with the laws of Malaysia.

17. Notices and statements

Unless otherwise provided in these Terms and Conditions, any notices, documents and statements required to be given by the Company to a Participating Shareholder shall be given in accordance with the applicable provisions of the Constitution.