

PROPOSED ISLAMIC MEDIUM TERM NOTES (“IMTN”) PROGRAMME (“IMTN PROGRAMME”) AND ISLAMIC COMMERCIAL PAPERS (“ICP”) PROGRAMME (“ICP PROGRAMME”) WITH A COMBINED AGGREGATE LIMIT OF UP TO RM3.0 BILLION IN NOMINAL VALUE BASED ON THE SHARIAH PRINCIPLE OF WAKALAH BI AL-ISTITHMAR (“SUKUK WAKALAH PROGRAMMES”)

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Other terms and conditions	
(a) Identified assets / Trust assets	<p><u>Identified Assets</u></p> <p>The Identified Assets is the Wakalah Portfolio which shall comprise a combination of investments in the following:</p> <ul style="list-style-type: none"> (i) Shariah-compliant Business; and (ii) Commodities. <p><u>Trust Assets</u></p> <p>The Trust Assets shall comprise of:</p> <ul style="list-style-type: none"> (i) the Sukuk Proceeds; (ii) the Wakalah Portfolio (which shall comprise the Shariah-compliant Business and the Commodity Murabahah Investment); and (iii) the rights, title, interest, entitlement and benefit of the Sukukholders in, to and under the relevant Transaction Documents.
(b) Utilisation of proceeds	<p>The proceeds from issuance of Sukuk Wakalah shall be utilised by the Issuer for the following Shariah-compliant purposes:</p> <ul style="list-style-type: none"> (i) To refinance any existing borrowings/Shariah-compliant financings and/or future Shariah-compliant financings of the Issuer Group; (ii) For working capital, acquisitions, investments, capital expenditure and general corporate purposes of the Issuer Group; and/or (iii) To pay all fees, costs and expenses relating to the establishment of the Sukuk Wakalah Programmes and issuance of the Sukuk Wakalah. <p><u>Sustainability Sukuk Wakalah</u></p> <p>The proceeds raised from the Sustainability Sukuk Wakalah under the Sukuk Wakalah Programmes shall be utilised by the Issuer for Shariah-compliant purposes and subject further to such purpose(s) meeting the eligible projects that meet the criteria for financing as set out in the Sustainable Finance Framework.</p> <p>For the avoidance of doubt, the Sustainable Finance Framework will set out, amongst others, the relevant requirements in relation to sustainability instruments, utilisation of proceeds (including expected portion for financing and refinancing), process for project evaluation and selection, management of proceeds, reporting, and also the impact objective(s) of the eligible projects. The relevant details shall be determined by the Issuer prior</p>

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	<p>to the issuance of such Sustainability Sukuk Wakalah and specified in the relevant Sustainability Sukuk Wakalah Issuance Documents (where applicable).</p> <p><u>Sustainability-Linked Sukuk Wakalah</u> The proceeds raised from the Sustainability-Linked Sukuk Wakalah under the Sukuk Wakalah Programmes shall be utilised by the Issuer for Shariah-compliant purposes and subject further to the applicable requirements as set out in the Sustainable Finance Framework.</p> <p>For the avoidance of doubt, the relevant key performance indicators and/or sustainability performance targets and the measurement dates for each tranche of the Sustainability-Linked Sukuk Wakalah shall be determined by the Issuer prior to the issuance of such Sustainability-Linked Sukuk Wakalah and specified in the relevant Sustainability-Linked Sukuk Wakalah Issuance Documents (where applicable).</p> <p>The “Sustainable Finance Framework” shall refer to the Issuer Group’s framework issued or to be issued in relation to the issuance of Sustainability Sukuk Wakalah and/or Sustainability-Linked Sukuk Wakalah under the Sukuk Wakalah Programmes and shall include amendments or revisions thereof from time to time.</p> <p>For the avoidance of doubt, the utilisation of proceeds shall at all times be for Shariah-compliant purposes and shall not be utilised to refinance and/or repay any conventional borrowings that are taken or obtained by the Issuer Group after the establishment of the Sukuk Wakalah Programmes.</p>
(c) Status	<p>: <u>In respect of the Unsecured Sukuk Wakalah-IMTN</u></p> <p>The Unsecured Sukuk Wakalah-IMTN shall constitute direct, unsecured, unsubordinated and unconditional obligations of the Issuer and shall at all times rank pari passu, without discrimination, preference or priority amongst themselves and at least pari passu with all other present and future unsecured and unsubordinated obligations of the Issuer, except for those preferred by law.</p> <p><u>In respect of Secured Sukuk Wakalah-IMTN</u></p> <p>The Secured Sukuk Wakalah-IMTN shall constitute direct, unsubordinated and unconditional obligations of the Issuer which are secured by the security and shall rank at all times pari passu, without discrimination, preference or priority amongst themselves and at least pari passu with all other present and future unsecured and unsubordinated obligations of the Issuer, except for those preferred by law.</p>

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<p>(d) Purchase and selling price / rental, where applicable – compliance with asset pricing requirements</p>	<p>: <u>Commodity Purchase Price</u></p> <p>In respect of the Commodity Murabahah Investment, the Commodity Purchase Price shall be determined based on the remaining balance of the Sukuk Proceeds (after the investment into the Shariah-compliant Business) and shall comply with the SC SAC’s asset pricing requirements as stipulated under the ICMPS Guidelines.</p> <p><u>Deferred Sale Price</u></p> <p>In respect of the Commodity Murabahah Investment, Deferred Sale Price is defined as a sale price equivalent to the aggregate of (i) the Commodity Purchase Price; and (ii) the profit margin, payable on a deferred payment basis. For the avoidance of doubt, the Deferred Sale Price shall be an amount equal to the aggregate of the Expected Periodic Distribution Amount, if any, and the nominal value of the relevant Sukuk Wakalah-IMTN.</p> <p>In the event the Sukuk Wakalah-IMTN is issued with Periodic Distributions where the floating rate is applicable, the Expected Periodic Distribution Amount shall be based on the Ceiling Rate for calculation of the Deferred Sale Price.</p> <p>In relation to the Sustainability-Linked Sukuk Wakalah-IMTN, the Deferred Sale Price shall be an amount equal to the aggregate of (i) the maximum Expected Periodic Distribution Amount (if applicable) taking into account the Periodic Distribution Rate Adjustment (if applicable) and (ii) the maximum nominal value of the Sustainability-Linked Sukuk Wakalah-IMTN taking into account the Nominal Value Adjustment, which shall be specified in the Sustainability-Linked Sukuk Wakalah Issuance Documents and approved by the Shariah Adviser.</p> <p>The Commodity Purchase Price and the Deferred Sale Price shall be determined prior to each issuance of the Sukuk Wakalah-IMTN under the IMTN Programme.</p>
<p>(e) Periodic Distribution Rate</p>	<p>: The Sukuk Wakalah-IMTN may be issued with or without Periodic Distribution.</p> <p><u>Sukuk Wakalah-IMTN with Periodic Distribution</u></p> <p>The expected periodic distribution rate for each Sukuk Wakalah-IMTN with Periodic Distribution (“Periodic Distribution Rate”) may be based on a fixed rate or floating rate basis and shall be determined and agreed between the Issuer and the Lead Manager(s) prior to each issuance of Sukuk Wakalah-IMTN.</p> <p>In the event the Sukuk Wakalah-IMTN is issued with Periodic Distributions</p>

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	<p>where the floating profit rate is applicable, the Periodic Distributions shall be paid based on the actual floating rate for the relevant Distribution Period (as defined in the section below entitled “Other terms and conditions – Periodic Distribution Frequency”) determined in accordance with the basis agreed prior to the issuance of such Sukuk Wakalah-IMTN and as set out in the relevant Transaction Documents (“Effective Rate”). For the avoidance of doubt, the Effective Rate shall not in any event exceed the agreed one-time ceiling rate to be determined and agreed between the Issuer and the Lead Manager(s) prior to each issuance of such Sukuk Wakalah-IMTN (“Ceiling Rate”) and if the Effective Rate is higher than the Ceiling Rate, the Issuer shall be obliged to make Periodic Distributions at the Ceiling Rate only.</p> <p>In respect of Sustainability-Linked Sukuk Wakalah-IMTN, the Periodic Distribution Rate may be further adjusted based on the Periodic Distribution Rate Adjustment (which shall be set out in the Sustainability-Linked Sukuk Wakalah Issuance Documents), on the relevant Periodic Distribution Date(s) and the Expected Periodic Distribution Amount shall be calculated after taking into account the Periodic Distribution Rate Adjustment.</p> <p>The expected periodic distribution amount shall be calculated based on the Periodic Distribution Rate on the nominal value of the Sukuk Wakalah-IMTN (“Expected Periodic Distribution Amount”).</p> <p><u>Sukuk Wakalah-IMTN without Periodic Distribution</u></p> <p>The Periodic Distribution Rate shall not be applicable for Sukuk Wakalah-IMTN issued without Periodic Distribution.</p>
(f) Issue Price	: The Sukuk Wakalah-IMTN issued with Periodic Distribution may be issued at par, premium or discount to its nominal value, to be determined prior to each issuance of the Sukuk Wakalah-IMTN whereas the Sukuk Wakalah-IMTN issued without Periodic Distribution shall be issued at discount to its nominal value.
(g) Periodic Distribution Frequency	: <u>Sukuk Wakalah-IMTN with Periodic Distribution</u> Semi-annually or such other period of frequency to be agreed between the Issuer and the Lead Manager(s) prior to each issuance of the Sukuk Wakalah-IMTN (“ Distribution Period ”). The “ Periodic Distribution Date ” is defined as the last day of each Distribution Period. <u>Sukuk Wakalah-IMTN without Periodic Distribution</u> Not applicable.

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<p>(h) Periodic Distribution Basis</p>	<p>: <u>Sukuk Wakalah-IMTN with Periodic Distribution</u></p> <p>Actual/365 days.</p> <p><u>Sukuk Wakalah-IMTN without Periodic Distribution</u></p> <p>Not applicable.</p>
<p>(i) Issue Tenure</p>	<p>: <u>Tenure of the IMTN Programme</u></p> <p>The IMTN Programme shall have a perpetual tenure.</p> <p><u>Tenure of the Sukuk Wakalah-IMTN</u></p> <p>The tenure of each Sukuk Wakalah-IMTN to be issued under the IMTN Programme shall be at least one (1) year as the Issuer may select.</p>
<p>(j) Form and denomination</p>	<p>: Issuance of the Sukuk Wakalah shall be in accordance with:</p> <p>(i) the Participation Rules for Payments and Securities Services issued by BNM or its successor in title, assigns or any successor in such capacity (as amended, revised and/or substituted from time to time) (“BNM Rules”); and</p> <p>(ii) the Operational Procedures for Securities Services and the Operational Procedures for Malaysian Ringgit Settlement in RENTAS both issued by BNM or its successor in title, assigns or any successor in such capacity (as amended, revised and/or substituted from time to time) (“BNM Procedures”),</p> <p>(collectively, “BNM Rules and Procedures”);</p> <p>(iii) any other procedures/guidelines/rules issued by the relevant authorities from time to time (as amended, revised and/or substituted from time to time).</p> <p><u>Form</u></p> <p>Each Tranche of the Sukuk Wakalah shall be represented by a global certificate to be deposited with BNM, and may be exchangeable for definitive bearer certificates only in certain limited circumstances.</p> <p>“Tranche” means in relation to any Sukuk Wakalah-IMTN, such Sukuk Wakalah-IMTN that has the same issue date and the same Scheduled Dissolution Date.</p>

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		<p><u>Denomination</u></p> <p>The denomination of the Sukuk Wakalah shall be Ringgit Malaysia One Thousand (RM1,000.00) and in multiples of Ringgit Malaysia One Thousand (RM1,000.00) thereof or such other denomination as may be mutually agreed by the Issuer and the Lead Manager(s) as may be allowed under the BNM Rules and Procedures.</p> <p>The minimum issue size for each issuance of the Sukuk Wakalah under the Sukuk Wakalah Programmes is Ringgit Malaysia One Million (RM1,000,000.00).</p>
(k) Taxation	:	All payments by the Issuer shall be made without withholding or deductions for or on account of any present or future tax, duty or charge of whatsoever nature imposed or levied by or on behalf of the Government of Malaysia or any other applicable jurisdictions, or any authority thereof or therein having power to tax, unless such withholding or deduction is required by law, in which event the Issuer shall be required to make such additional amount so that the payee would receive the full amount which the payee would have received if no such withholding or deductions are made.
(l) Sukuk Trustee's Reimbursement Account	:	<p>A Shariah-compliant account designated as “Sukuk Trustee's Reimbursement Account (IMTN)” (as required under the Guidelines on Trust Deeds), shall be set up either by the Issuer or for and on behalf of the Issuer, in which a sum of at least RM100,000.00 is to be deposited therein. The Sukuk Trustee's Reimbursement Account (IMTN) shall be operated by the Sukuk Trustee and the monies shall only be used strictly by the Sukuk Trustee in carrying out its duties in relation to the occurrence of Dissolution Events or enforcement which are provided in the IMTN Trust Deed. The sum of RM100,000.00 in the Sukuk Trustees' Reimbursement Account (IMTN) shall be maintained at all times throughout the tenure of the IMTN Programme.</p> <p>The monies in the Sukuk Trustee's Reimbursement Account (IMTN) may be invested in bank deposits or Islamic accounts, Shariah-compliant instruments or securities as prescribed in the IMTN Trust Deed with interest or profit from the investment to be accrued to the Issuer. These monies shall be returned to the Issuer upon full redemption of the Sukuk Wakalah-IMTN and the termination or cancellation of the IMTN Programme if no Dissolution Event or enforcement takes place.</p>
(m) Listing Status	:	The Sukuk Wakalah will not be listed on Bursa Malaysia Securities Berhad (under the Exempt Regime) or any other stock exchanges.
(n) Transaction Documents	:	<p>For the purpose of the Unsecured Sukuk Wakalah-IMTN, the Transaction Documents shall include the following:</p> <p>(a) the programme agreement;</p>

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		<p>(b) the IMTN Trust Deed;</p> <p>(c) the securities lodgement form in respect of the IMTN Programme;</p> <p>(d) the relevant subscription agreement(s);</p> <p>(e) the relevant Islamic documents in relation to the underlying transaction of the Sukuk Wakalah;</p> <p>(f) the relevant Sustainability Sukuk Wakalah Issuance Documents (if applicable);</p> <p>(g) the relevant Sustainability-Linked Sukuk Wakalah Issuance Documents (if applicable); and</p> <p>(h) such other agreements of whatsoever nature or to be executed in connection with or pursuant to any of the above documents or otherwise in connection with the IMTN Programme and/or the Sukuk Wakalah-IMTN including any supplemental document(s) thereof as may be advised by the Solicitors but shall not include the Security Documents,</p> <p>and for the purpose of the Secured Sukuk Wakalah-IMTN, the Transaction Documents shall include items (a) to (h) above as well as the Security Documents, AND references to a “Transaction Document” shall mean each or any one of them.</p>
(o) Jurisdiction	:	The Issuer shall irrevocably and unconditionally submit to the exclusive jurisdiction of the courts of Malaysia.
(p) Other Conditions	:	The Sukuk Wakalah shall at all times be governed by the guidelines issued and to be issued from time to time by the SC and BNM having jurisdiction over matters pertaining to the Sukuk Wakalah and the Sukuk Wakalah Programmes.

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Appendix 1 - Material Lands

Mutiara Estate

1. Lot 3918, held under Title No. PN 74877, Mukim Kahang, Kluang, Johor
2. Lot 3915, held under Title No. PN 74939, Mukim Kahang, Kluang, Johor
3. Lot 3916, held under Title No. PN 74878, Mukim Kahang, Kluang, Johor
4. PTD 1617, held under Title No. H.S.(D) 16399, Mukim Kahang, Kluang, Johor
5. Lot 3223, held under Title No. PN 37261, Mukim Kahang, Kluang, Johor
6. Lot 3891, held under Title No. PN 51898, Mukim Kahang, Kluang, Johor
7. Lot 11327 held under Title No. PN 74875, Mukim Kahang, Kluang, Johor
8. Lot 11328 held under Title No. PN 74876, Mukim Kahang, Kluang, Johor
9. PTD 3303 held under Title No. H.S.(D) 81499, Mukim Kahang, Kluang, Johor

Bukit Layang Estate

1. Lot 283 held under Title No. GRN 100184, Mukim Sungai Tiram, Johor Bahru
2. Lot 778 held under Title No. GRN 82608, Mukim Sungai Tiram, Johor Bahru
3. Lot 971 held under Title No. GRN 105402, Mukim Sungai Tiram, Johor Bahru
4. Lot 974 held under Title No. GRN 105394, Mukim Sungai Tiram, Johor Bahru
5. Lot 293 held under Title No. GRN 101136, Mukim Sungai Tiram, Johor Bahru
6. Lot 31 held under Title No. GRN 105401, Mukim Sungai Tiram, Johor Bahru
7. Lot 718 held under Title No. GRN 105389, Mukim Sungai Tiram, Johor Bahru
8. Lot 719 held under Title No. GRN 105392, Mukim Sungai Tiram, Johor Bahru
9. Lot 720 held under Title No. GRN 84652, Mukim Sungai Tiram, Johor Bahru
10. Lot 712 held under Title No. GRN 105393, Mukim Sungai Tiram, Johor Bahru
11. Lot 713 held under Title No. GRN 105390, Mukim Sungai Tiram, Johor Bahru
12. Lot 745 held under Title No. GRN 105391, Mukim Sungai Tiram, Johor Bahru

Selai Estate

1. Lot 3892 held under Title No. GRN 562232, Mukim Kahang, Kluang, Johor
2. Lot 2838 held under Title No. GRN 562233, Mukim Paloh, Kluang, Johor

UMAC Estate

1. Lot 38803 held under Title No. PN 31650, Mukim Keratong, Rompin, Pahang
2. Lot 38804 held under Title No. PN 31651, Mukim Keratong, Rompin, Pahang
3. Lot 38805 held under Title No. PN 31652, Mukim Keratong, Rompin, Pahang
4. Lot 38806 held under Title No. PN 31653, Mukim Keratong, Rompin, Pahang
5. Lot 38807 held under Title No. PN 31654, Mukim Keratong, Rompin, Pahang
6. Lot 38808 held under Title No. PN 31655, Mukim Keratong, Rompin, Pahang
7. Lot 25455 held under Title No. PN 24427, Mukim Keratong, Rompin, Pahang
8. Lot 25456 held under Title No. PN 24426, Mukim Keratong, Rompin, Pahang
9. Lot 25457 held under Title No. 24428, Mukim Keratong, Rompin, Pahang
10. Lot 25458 held under Title No. 24429, Mukim Keratong, Rompin, Pahang

Sepang Loi Estate

1. Lot 1436 held under Title No. GRN 45484, Mukim Sermin, Segamat, Johor
2. Lot 1446 held under Title No. GRN 45493, Mukim Sermin, Segamat, Johor

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3. Lot 1447 held under Title No. GRN 45494, Mukim Sermin, Segamat, Johor
4. Lot 1448 held under Title No. GRN 45495, Mukim Sermin, Segamat, Johor
5. Lot 1449 held under Title No. GRN 45496, Mukim Sermin, Segamat, Johor
6. Lot 1450 held under Title No. GRN 45497, Mukim Sermin, Segamat, Johor
7. Lot 1451 held under Title No. GRN 45498, Mukim Sermin, Segamat, Johor
8. Lot 1452 held under Title No. GRN 45499, Mukim Sermin, Segamat, Johor
9. Lot 1453 held under Title No. GRN 45500, Mukim Sermin, Segamat, Johor
10. Lot 1454 held under Title No. GRN 45501, Mukim Sermin, Segamat, Johor
11. Lot 1455 held under Title No. GRN 45502, Mukim Sermin, Segamat, Johor
12. Lot 1437 held under Title No. GRN 45485, Mukim Sermin, Segamat, Johor
13. Lot 1456 held under Title No. GRN 45503, Mukim Sermin, Segamat, Johor
14. Lot 1457 held under Title No. GRN 45504, Mukim Sermin, Segamat, Johor
15. Lot 1438 held under Title No. GRN 45486, Mukim Sermin, Segamat, Johor
16. Lot 1440 held under Title No. GRN 45487, Mukim Sermin, Segamat, Johor
17. Lot 1441 held under Title No. GRN 45488, Mukim Sermin, Segamat, Johor
18. Lot 1442 held under Title No. GRN 45489, Mukim Sermin, Segamat, Johor
19. Lot 1443 held under Title No. GRN 45490, Mukim Sermin, Segamat, Johor
20. Lot 1444 held under Title No. GRN 45491, Mukim Sermin, Segamat, Johor
21. Lot 1445 held under Title No. GRN 45492, Mukim Sermin, Segamat, Johor
22. Lot 1458 held under Title No. GRN 45505, Mukim Sermin, Segamat, Johor
23. Lot 1459 held under Title No. GRN 45506, Mukim Sermin, Segamat, Johor
24. Lot 1462 held under Title No. GRN 45508, Mukim Sermin, Segamat, Johor
25. Lot 1463 held under Title No. GRN 45509, Mukim Sermin, Segamat, Johor
26. Lot 1464 held under Title No. GRN 45510, Mukim Sermin, Segamat, Johor
27. Lot 1465 held under Title No. GRN 45511, Mukim Sermin, Segamat, Johor
28. Lot 1466 held under Title No. GRN 45512, Mukim Sermin, Segamat, Johor
29. Lot 1467 held under Title No. GRN 45513, Mukim Sermin, Segamat, Johor
30. Lot 1468 held under Title No. GRN 45514, Mukim Sermin, Segamat, Johor
31. Lot 1469 held under Title No. GRN 45515, Mukim Sermin, Segamat, Johor
32. Lot 1470 held under Title No. GRN 45516, Mukim Sermin, Segamat, Johor
33. Lot 1471 held under Title No. GRN 45517, Mukim Sermin, Segamat, Johor
34. Lot 1472 held under Title No. GRN 45518, Mukim Sermin, Segamat, Johor
35. Lot 1473 held under Title No. GRN 45519, Mukim Sermin, Segamat, Johor
36. Lot 1474 held under Title No. GRN 45520, Mukim Sermin, Segamat, Johor
37. Lot 1475 held under Title No. GRN 45521, Mukim Sermin, Segamat, Johor
38. Lot 1476 held under Title No. GRN 45522, Mukim Sermin, Segamat, Johor
39. MLO 512 held under Title No. H.S.(D) 1625, Mukim Sermin, Segamat, Johor
40. MLO 530 held under Title No. H.S.(D) 1623, Mukim Sermin, Segamat, Johor
41. PTD 54 held under Title No. H.S.(D) 9439, Mukim Sermin, Segamat, Johor
42. PTD 94 held under Title No. H.S.(D) 9440, Mukim Sermin, Segamat, Johor

Mungka Estate and Palong Estate

1. PTD 15678 held under Title No. H.S.(D) 52398, Mukim Buloh Kasap, Segamat, Johor
2. PTD 15680 held under Title No. H.S.(D) 52400, Mukim Buloh Kasap, Segamat, Johor