

GUIDELINE FOR INVESTMENT

i. INVESTMENT

Investment that is valid for CBA declaration must be related to investment within ecosystem. Investment declaration guideline are as follows:

Sub Items	Categories	Details
Land	1) New purchase Lease	<ul style="list-style-type: none"> • For purpose of establishing new factory and operation*; • For purpose of expand current factory and operation.
Factory <i>for production and assembly purposes</i>	1) New purchase 2) Lease	<ul style="list-style-type: none"> • Cost to build new factory; • Expansion of current factory; • Refurbishment/renovation activities for current factory; • New line establishment; • Line modification/ expansion; • Assembly Fees ; and • Consultancy fees provided the expertise are not available in Malaysia or provided that the OEM commit to develop the future local talent in the respective areas.
Building for <i>operation purposes</i>	1) New purchase 2) Lease	<ul style="list-style-type: none"> • Cost to build/lease new building; • Expansion of current building; and • Refurbishment/renovation activities for current building. <p><i>Note: Exclude utilities cost , furnitures, signages, interior/exterior design</i></p>
Machine/ Equipment at factory and building	1) New purchase 2) Lease	<ul style="list-style-type: none"> • Cost of new/lease of machine, jigs, tools & dies; • Cost of new/lease of equipment for operation; and • Cost of for IT related (software, hardware, IT system, apps, licence cost).

Sub Items	Categories	Details
Localization program	1) Investment by OEM 2) Investment by vendor	<ul style="list-style-type: none"> • Cost for machine, jigs, tools & dies; • Technical Assistant/ Technical Expertise; and • Specific program to enhance vendor capabilities.
Dealers	1) Investment by OEM 2) Investment by dealers	<ul style="list-style-type: none"> • Cost to build new showroom/workshop; • Upgrading/expansion of current showroom/workshop; and • Cost on IT system or other system to enhance the operation. <p><i>Note: Exclude utilities cost , furnitures, signages, interior/exterior design</i></p>
Development Cost	1) Investment by OEM	<ul style="list-style-type: none"> • R&D cost specific for vehicles or components; and • Vehicles development, homologation, testing cost for EEV/NxGV/MaaS/IR4.0 (e.g UN R101 and ISO 6460) and their related activities (e.g labelling scheme for certification). • Safety related investment
Training cost for New Technology	1) Investment by OEM	<ul style="list-style-type: none"> • Any cost incurred in introducing a new technology (battery, hybrid and EV); and • Training tool.

*Operation refers to activities in HQ, warehouse, store, training centre, testing centre & IT support centre