

**AMENDMENTS TO THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD FOR THE MESDAQ MARKET IN RELATION TO EMPLOYEE SHARE SCHEMES**

	<b>EXISTING PROVISIONS</b>		<b>AMENDED PROVISIONS</b>
Rule		Rule	
3.14.5	<p>Adjustments</p> <p>A Listed Company must comply with the following as regards adjustments of price or number of shares to be issued under a share scheme for employees:-</p> <p>(a) A scheme may provide for adjustment of the subscription or option price or the number of shares (excluding options already exercised) under the scheme, in the event of a rights issue, bonus issue, consolidation or subdivision of shares or capital reduction;</p> <p>(b) Such adjustments should ensure that the capital outlay to be incurred by a participant in exercising his options remains unaffected;</p> <p>(c) The issue of securities as consideration for an acquisition, pursuant to a special issue or private placement shall not be regarded as a circumstance requiring such adjustments; and</p> <p>(d) Adjustments other than on a bonus issue must be confirmed in writing by the external auditors of the Listed Company.</p>	3.14.5	<p>No change.</p> <p>No change.</p> <p>(a) A scheme may provide for adjustment of the subscription or option price or the number of shares (excluding options already exercised) under the scheme, in the event of a <b>capitalisation issue</b>, rights issue, bonus issue, consolidation or subdivision of shares or capital reduction <b>or any other variation of capital</b>;</p> <p>(b) <b>Any adjustments made must be consistent with the provisions for adjustment as provided in the bylaws of the scheme</b>;</p> <p>No change.</p> <p>No change.</p>
	<p>Appendix 3D</p> <p>Contents of bylaws of a share scheme for employees</p> <p>(1) The persons to whom shares may be issued under the scheme ("participants") and the basis of determining the eligibility of participants.</p>		<p>No change.</p> <p>No change.</p> <p>No change.</p>

	EXISTING PROVISIONS		AMENDED PROVISIONS
	<p>(2) The maximum number of options to be offered under the scheme.</p> <p>(3) The maximum entitlement for each class or category of participant (where applicable) and the maximum entitlement for any one participant (where applicable).</p> <p>(4) The amount payable on application or acceptance and the basis for determining the subscription or sale, or option price, the period in or after which payments or calls, or loans to provide the same, may be paid or called upon.</p> <p>(5) The time limit for the scheme.</p> <p>(6) The period during which the participants are debarred from disposing the shares so allotted, if applicable.</p> <p>(7) The voting, dividend, transfer and other rights, including those arising on a liquidation of the Listed Company or the subsidiary, as the case may be, attaching to the shares.</p> <p>New provision.</p> <p>(8) A provision that the matters relating to items (1) to (7) above cannot be altered to the advantage of participants without shareholders' prior approval.</p>		<p>No change.</p> <p>No change.</p> <p>No change.</p> <p>No change.</p> <p>No change.</p> <p>No change.</p> <p>(8) <b>Formulas for adjustments to the subscription or option price or the number of shares (excluding options already exercised) under the scheme, in the event of a capitalisation issue, rights issue, bonus issue, consolidation or subdivision of shares, capital reduction and/or any other variation of capital;</b></p> <p>(9) A provision that the matters relating to items (1) to (8) above cannot be altered to the advantage of participants without shareholders' prior approval.</p>