

Corporate Action Charges

Corp Action/Markets		Malaysia	UK	Canada	US	Germany	HK	Taiwan	China	Indonesia	Singapore	Philippines	Korea	Australia	Japan	
Cash Dividend	Handling Fee:	1% on net dividend amount, min SGD\$1.00 and Max SGD\$50.00														
	Dividend Tax	10% or 24% for REIT 15% for Interest Payment	0% (10% tax credit) 20% for PID	15% / 25%	15% - 37%	26.375%	10% for H-Shares	21%	10%	20%	0% / 10% / 17% for REIT, Nil for others	30%	22%	0% / 15% / 30%	15.315%	
	Foreign Charges	Min. MYR \$5, Max. MYR150	Nil	Nil	ADR Issuance Fee	Nil	Scrip Fee: HKD \$2.5/lot + Collection Fee : 0.5% on dividend amount (min HKD\$30, max HKD\$2500)	Handling Fee: TWD 150	Collection Fee: 0.5% on dividend amount (min CNY\$30 max CNY\$2500)	Nil	Nil	Nil	Nil	Nil	Nil	
Scrip Dividend	For subscription of cash	Handling Fee:	1% on net dividend amount, min SGD\$1.00 and Max SGD\$50.00													
		Dividend Tax	0%	0%	25%	30% to 37% - US	26.375%	Nil	Nil	Nil	20%	0% / 10% / 17% for REIT, Nil for others	30%	22%	0% / 15% / 30%	N.A
	Foreign Charges	Min. MYR \$5, Max. MYR200	Nil	Nil	ADR Issuance Fee	Nil	Scrip Fee: HKD \$2.5/lot Collection Fee : 0.5% on dividend amount (min HKD\$30, max HKD\$2500)	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
	For subscription of Share	Handling Fee:	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	Nil	SGD \$10.00	Nil	Nil	SGD \$10.00	SGD \$10.00	N.A.	N.A.	SGD \$10.00	
Foreign Charges and Tax:		MYR \$30	Nil	Nil	Handling Fee: USD \$10 + any tax & fees, if any	Nil	Scrip Fee: HKD \$2.5/lot + Collection Fee : 0.5% on dividend amount (min HKD\$30, max HKD\$2500)	Nil	Nil	Nil	Nil	Nil	Nil	15%(subject to changes)		
Rights Issue	Handling Fee:	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	Nil	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	
	Foreign Charges and Tax:	MYR \$44	Nil	Nil	Handling Fee: USD \$10 + any tax & fees, if any	Nil	Handling Fee: HKD \$30 Corporate Actions Fee: HKD \$1.2/lot Scrip Fee: HKD \$2.5/lot	Handling Fee: TWD 200.00	Handling Fee: RMB \$30	Nil	Nil	Subject to Tax and charges proposed by the company	Nil	Nil	JPY 2,000	
Cash Offer	Handling Fee:	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	Nil	SGD \$10.00	SGD \$10.00	Nil	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	
	Foreign Charges and Tax:	MYR \$30	Nil	Nil	Handling Fee: USD \$10 + any tax & fees, if any	Nil	Handling Fee: HKD \$30 Corporate Actions Fee: HKD \$1.2/lot Stamp Duty: HKD \$1 per HK\$1,000 cash proceeds	Handling Fee: TWD 200.00	Nil	Nil	Nil	Subject to Tax and charges proposed by the company	Nil	Nil	Withdrawal fee: JPY 1,000/lot for the first lot, JPY 500/lot from 2nd lot onwards	
Warrant/covered warrant conversion	Handling Fee:	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	Nil	SGD \$10.00	Nil	Nil	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	N.A	
	Foreign Charges and Tax:	MYR \$45	Nil	Nil	Handling Fee: USD \$10 + any tax & fees, if any	Nil	Handling Fee: HKD \$30 Corporate Actions Fee: HKD \$1.2/lot	Nil	Nil	Nil	Nil	Subject to Tax and charges proposed by the company	Nil	Nil		
Preferential Offer	Handling Fee:	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	Nil	SGD \$10.00	Nil	Nil	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	SGD \$10.00	N.A	
	Foreign Charges and Tax:	MYR \$30	Nil	Nil	Handling Fee: USD \$10 + any tax & fees, if any	Nil	• Handling Fee: HKD \$30 • Brokerage Fee: 1% • SFC Transaction Levy: 0.0027% • Stock Exchange Trading Fee: 0.005%	Nil	Nil	Nil	Nil	Subject to Tax and charges proposed by the company	Nil	Nil		
Bonus Issue	Handling Fee:	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	N.A	
	Foreign Charges and Tax:	Nil	Subject to Tax	Subject to Tax	Subject to Tax	Nil	Handling Fee: HKD \$30 Scrip Fee: HKD \$2.5/lot	Withholding Tax: No. of shares * 10 * 20%	RMB \$30	Nil	Nil	Nil	Nil	Nil		

* Last Updated: 22/06/2018

* Above table is subjected to change

* In case actual Corporate Action Charges are lower than the amount stated above, the investors will be liable for such actual charges incurred.

* Taxes from offshore investment:

- an investor is liable for withholding and/or other applicable taxes per the rules and regulations of the domicile country.

- Withholding tax for dividends, interest, capital gains and other applicable taxes will be applied based on rules of each country.

* SCBS does not provide Tax Advisory services, all tax information is provided to our best knowledge. It should strictly not be used for any legal or tax purposes.

* Please seek professional tax advice before making your investment decision.

* For those who would like to attend shareholders annual general meeting overseas, the additional handling fees may be applied case by case.