

Appendix 2**TAX EXEMPTION ORDER**

	Exemption	Available to	Legislation
(a)	Tax exemption on investment made in an investee company	(1) An Investor who made an investment in an investee company on or after 1 January 2021 but not later than 31 December 2023	<i>Income Tax (Exemption) (No. 4) Order 2022</i>

Appendix 3**INVESTOR REPORT TO BE SUBMITTED BY AN ECF OPERATOR FOR VERIFICATION
BY THE SC**

Information
<p>The ECF operator must submit an investor report which shall include the following details:</p> <ol style="list-style-type: none">i. Investee company - name, registration number, legal structure and contact details of the investee companyii. Investor - name, identification details and contact details of the investorsiii. Acquisition of shares - amount, number of shares and the date of investmentiv. Disposal of shares - amount, number of shares and the date the investment is disposed of (if any)v. Mode of investment - whether the investor invested directly or via a nominee company

Note: Date of investment refers to the closing date of the issuer's fundraising campaign. However, if the investor exercised his cooling off rights, the investor would not be entitled to apply for the tax exemption.