

THE THIRD SUPPLEMENTAL INFORMATION MEMORANDUM For OPUS CASH EXTRA FUND 2

Dated 20 May 2026

Managed by

OPUS ASSET MANAGEMENT SDN BHD

Registration No.: 199601042272 (414625-T)

Trustee

SCBMB TRUSTEE BERHAD

Registration No.: 201201021301 (1005793-T)

Sophisticated Investors are advised to read and understand the contents of the information memorandum dated 28 September 2022, the first supplemental information memorandum dated 13 October 2022, the second supplemental information memorandum dated 28 February 2024 and this third supplemental information memorandum before subscribing to the wholesale fund. If in doubt, please consult a professional adviser.

Responsibility Statement

This third supplemental information memorandum has been seen and approved by the directors of Opus Asset Management Sdn Bhd and they collectively and individually accept full responsibility for the accuracy of all information contained herein and confirm, having made all enquiries which are reasonable in the circumstances, that to the best of their knowledge and belief, there are no other facts omitted which would make any statement herein misleading.

Statements of Disclaimer

A copy of this third supplemental information memorandum has been lodged with the Securities Commission Malaysia ("SC").

The SC has not authorised or recognised the Opus Cash Extra Fund 2 and a copy of the information memorandum dated 28 September 2022, the first supplemental information memorandum dated 13 October 2022, the second supplemental information memorandum dated 28 February 2024 and this third supplemental information memorandum (collectively, "Information Memorandums") have not been registered with the SC. The lodgement of the Information Memorandums should not be taken to indicate that the SC recommends the Opus Cash Extra Fund 2 or assumes responsibility for the correctness of any statement made, opinion expressed or report contained in the Information Memorandums.

The SC is not liable for any non-disclosure on the part of Opus Asset Management Sdn Bhd, the management company responsible for the Opus Cash Extra Fund 2 and takes no responsibility for the contents in the Information Memorandums. The SC makes no representation on the accuracy or completeness of the Information Memorandums, and expressly disclaims any liability whatsoever arising from, or in reliance upon, the whole or any part of its contents.

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This Third Supplemental Information Memorandum is not intended to and will not be issued and distributed in any country or jurisdiction other than in Malaysia ("Foreign Jurisdiction"). Consequently, no representation has been and will be made as to its compliance with the laws of any Foreign Jurisdiction.

THIS THIRD SUPPLEMENTAL INFORMATION MEMORANDUM DATED 20 MAY 2026 HAS TO BE READ IN CONJUNCTION WITH THE INFORMATION MEMORANDUM OF OPUS CASH EXTRA FUND 2 (“Opus CEF2”) DATED 28 SEPTEMBER 2022, THE FIRST SUPPLEMENTAL INFORMATION MEMORANDUM DATED 13 OCTOBER 2022 AND THE SECOND SUPPLEMENTAL INFORMATION MEMORANDUM DATED 28 FEBRUARY 2024.

This Third Supplemental Information Memorandum is issued to reflect that the Taxation Adviser’s Letter referred to in the Information Memorandum dated 28 September 2022 has been replaced with the updated version as attached.

[End]

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PKF TAX ADVISORY SDN BHD
Level 33, Menara 1MK, Kompleks 1
Mont Kiara, No.1, Jalan Kiara, Mont
Kiara, 50480 Kuala Lumpur, Malaysia

Our Ref: Tax/OPUC01-C/LAC/AP/mss

+603 6203 1888 (TEL)
+603 6201 8880 (FAX)
general@pkfmalaysia.com
www.pkfmalaysia.com

18 May 2026

Opus Asset Management Sdn. Bhd.
B-19-2 Northpoint Offices
Mid Valley City
No. 1 Medan Syed Putra Utara
59200 Kuala Lumpur

Dear Sirs,

OPUS CASH EXTRA FUND 2 TAXATION OF THE FUND AND UNIT HOLDERS

This letter has been prepared for the inclusion in the 3rd Supplemental Information Memorandum in connection with the offer of units in the wholesale fund known as the Opus Cash Extra Fund 2 (hereinafter referred to as "the Fund").

The following is general information based on Malaysian tax law in force and investors should be aware that the tax law may be changed at any time. To an extent, the application of tax law depends upon an investor circumstances. The information provided below does not constitute tax advice. The Manager therefore recommends that an investor consult his accountant or tax adviser on questions about his individual tax position.

1. TAXATION OF A UNIT TRUST FUND

1.1 Taxable Income

The taxation of the Fund which is a unit trust scheme is governed principally by Sections 61 and 63B of the Income Tax Act, 1967 ("MITA"). The Inland Revenue Board of Malaysia ("IRBM") has issued the following Public Rulings to explain the applicable tax treatments:

- Public Ruling No. 7/2013 Unit Trust Funds Part I - An Overview (dated 28 May 2013); and
- Public Ruling No. 7/2014 Unit Trust Funds Part II - Taxation of Unit Trusts (dated 4 November 2014)

The Fund's trustee is SCBMB Trustee Berhad, which is a tax resident in Malaysia. As the trustee is a tax resident in Malaysia, the Fund is also regarded as a Malaysian tax resident for income tax purposes.

PKF TAX ADVISORY SDN BHD is a member of PKF Global, the network of member firms of PKF International Limited, each of which is a separate and independent legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s).

PENANG: No 67, 67A, 67B, 67C, 67D, Jalan Seang Teik, Georgetown, 10400 Georgetown, Penang | **PERAK:** No. 62, 62A, Persiaran Greentown 1, Pusat Perdagangan Greentown, 30450 Ipoh, Perak | **PERAK:** No. 34, 36, 38, Floor 2nd and 3rd Jalan Raja Permaisuri Bainun, 30250 Ipoh, Perak | **JOHOR:** No.49, Jalan Harimau Tarum, Century Garden, 80250 Johor Bahru, Johor | **SABAH:** Lot 23-1, 1st Floor, Lintas Plaza, Lorong Lintas Plaza, 88300 Kota Kinabalu, Sabah | **SABAH:** 1st floor, Lot 40 (corner), Bandar Nasalim, Mile 5, Jalan Lintas Utara, 90000 Sandakan, Sabah | **LABUAN:** Level 1, Lot 8, Block F, Saguking Commercial Building, Jalan Patau-Patau, 87000 Labuan, F.T

(a) Malaysia Sourced Income

The income of the Fund in respect of dividends, interest or profits from deposits and other investment income derived from or accruing in Malaysia is liable to income tax unless specifically exempted under the law.

In this respect, any gains or profits received, in lieu of interest, for transactions conducted in accordance with the principles of Shariah, will be treated as interest and be accorded the same treatment as if they were interest in accordance with Section 2(7) of the MITA. Refer to Section 2(7) of the MITA, any reference to interest shall apply, mutatis mutandis, to gains or profits received and expenses incurred, in lieu of interest, in transaction conducted in accordance with the principles of Shariah. The income tax rate applicable to the Fund is 24%.

(b) Foreign Sourced Income

The income of the Fund in respect of dividends, interest or profits from deposits and other investment income derived from outside Malaysia is subject to Malaysian income tax when the income is received in Malaysia from outside Malaysia at the prevailing tax rate applicable to the Fund.

Notwithstanding the foregoing, the Government gazetted the Income Tax (Unit Trust in Relation to Income Received in Malaysia from Outside Malaysia) (Exemption) Order 2024 on 19 September 2024, where the exemption order grants a qualifying unit trust exemption from income tax on all classes of foreign source income received in Malaysia from 1 January 2024 to 31 December 2026, subject to the following conditions:

- The Fund is resident in Malaysia and managed by a management company licensed by the Securities Commission of Malaysia (“Securities Commission”), but does not include Real Estate Investment Trust or Property Trust Fund.
- The foreign jurisdiction from which the income is received imposes a tax of a similar nature of income tax at a headline rate of at least 15%; or
- The management company satisfied economic-substance requirement, including maintaining adequate employee and operating expenditure in Malaysia.

Where the income of the Fund may be subject to foreign tax in the country from which the income is derived. Pursuant to Schedule 7 of the MITA, where an income is chargeable to tax in Malaysia as well as in a foreign country, a relief shall be given by way of credit known as bilateral credit if the source country has a tax treaty with Malaysia where the foreign tax credit shall be set-off up to 100% of foreign tax suffered and unilateral credit if the source country does not have a tax treaty with Malaysia where the foreign tax credit shall be set-off up to 50% foreign tax suffered.

1.2 Exempt Income / Non-Taxable Income

(a) Profits from the Realization of Investments

Gains from sale of investments will not be treated as income of the Fund and hence, are not subject to income tax [Section 61(1) of the MITA].

(b) Dividend Income

Dividends received by the Fund from Malaysian entities that are tax-exempt are not subject to income tax. This includes dividends distributed under the single tier tax system [*Paragraph 12B, Schedule 6 of the MITA*].

(c) Interest Income

Interest income received by the Fund from the following sources is exempt from income tax:

- (i) Any savings certificates issued by the Government [*Paragraph 19 to Schedule 6 of the MITA*];
- (ii) Securities or bonds issued or guaranteed by the Government [*Paragraph 35(a) to Schedule 6 of the MITA*];
- (iii) Debentures or sukuk, other than convertible stock, approved by the Securities Commission [*Paragraph 35(b) to Schedule 6 of the MITA*];
- (iv) Bon Simpanan Malaysia issued by Central Bank of Malaysia [*Paragraph 35(d) to Schedule 6 of the MITA*];
- (v) Deposits with banks licensed under the Financial Services Act 2013 or the Islamic Financial Services Act 2013 or any development financial institution prescribed under the Development Financial Institutions Act 2002. This exemption shall not apply to a wholesale fund which is a money market fund [*Paragraph 35A to Schedule 6 of the MITA*];
- (vi) Islamic securities (including sukuk) originating from Malaysia, other than convertible loan stock, issued in any currency other than Ringgit and approved or authorized by, or lodged with, the Securities Commission or approved by the Labuan Financial Services Authority, provided that the exemption shall not apply to interest paid or credited to a company in a same group, or interest paid or credited to a bank licensed under the Financial Services Act 2013, an Islamic bank licensed under the Islamic Financial Services Act 2013 or a development financial institution prescribed under the Development Financial Institutions Act 2002 [*Paragraph 33B to Schedule 6 of the MITA*]; With effect from 1 January 2022, the exemption shall not apply to interest paid or credited by a special purpose vehicle to a company pursuant to the issuance of asset-backed securities lodged with the Securities Commission Malaysia or approved by the Labuan Financial Services Authority if the company and the person who established the special purpose vehicle solely for the issuance of the asset-backed securities are in the same group;
- (vii) Bonds and securities issued by Pengurusan Danaharta Nasional Berhad [*Income Tax (Exemption) (No. 5) Order 2001*];
- (viii) Bonds (other than convertible loan stock) issued by any company listed in Malaysia Exchange of Securities Dealing and Automated Quotations Berhad (“MESDAQ”) [*Income Tax (Exemption) (No.13) Order 2001*];
- (ix) Bonds and securities issued by Pengurusan Danaharta Nasional Berhad / Danaharta Urus Sdn Bhd [*Income Tax (Exemption) (No. 6) Order 2003*];
- (x) Sukuk Issue which has been issued by Malaysia Global Sukuk Inc [*Income Tax (Exemption)(No. 31) Order 2002*];
- (xi) Sukuk Ijarah, other than convertible loan stock, issued in any currency by 1Malaysia Sukuk Global Berhad [*Income Tax (Exemption) Order 2010*];
- (xii) Sukuk Wakala, other than convertible loan stock, issued in any currency by Wakala Global Sukuk Behad [*Income Tax (Exemption) (No. 4) Order 2011*];
- (xiii) Sukuk Kijang issued by BNM Kijang Berhad [*Income Tax (Exemption) (No. 10) Order 2013*];
- (xiv) Sukuk Wakala with a nominal value up to USD1.5b, other than convertible loan stock, issued by the Malaysian Sovereign Sukuk Berhad [*Income Tax (Exemption) (No. 3) Order 2015*]; and

- (xv) Sukuk Wakala with a nominal value up to USD1.5b (other than convertible loan stock) issued by Malaysia Sukuk Global Berhad [*Income Tax (Exemption) (No. 2) Order 2016*].

(d) Discount Income or Profit Derived

Tax exemption is given on discount income received on the securities and debentures mentioned in items 1.2 (c) (ii) to (iv) above [*Paragraph 35(a) to Paragraph 35(d) to Schedule 6 of the MITA*].

1.3 Deductibility of Expenses

Section 33(1) of the MITA allows expenses incurred “wholly and exclusively in the production of gross income” to be deductible against the gross income (e.g. interest incurred on a loan to finance investments can be deducted against the dividend or interest income from that investment).

In addition, Section 63B of the MITA allows partial deduction for other non-direct expenses known as “permitted expenses”. The “permitted expenses” comprise of the following:

- the manager's remuneration;
- maintenance of register of Unit Holders;
- share registration expenses;
- secretarial, audit and accounting fees, telephone charges, printing and stationery costs and postage.

The amount deductible is calculated based on the formula below:

$$A \times \frac{B}{4C}$$

- where
- A** is the total of the permitted expenses incurred for that basis period;
 - B** is gross income consisting of dividends, interest and rent chargeable to tax for that basis period; and
 - C** is the aggregate of the gross income consisting of dividends and interest (whether such dividend or interest is exempt or not), rent, and gains made from the realisation of investments (whether chargeable to tax or not) for that basis period.

The special deduction of expenses is subject to a minimum of 10% of the total permitted expenses incurred for that basis period. The allowable portion of permitted expenses will be deducted from the aggregate income. Should the deduction exceed the income assessable to tax, the excess is not allowed to be carried forward for offset against the income of future years of assessment.

1.4 Sales Tax and Service Tax (“SST”)

Pursuant to the Sales Tax Act 2018, sales tax is charged and levied on all taxable goods locally manufactured or imported into Malaysia, at rates of 5%, 10%, or a specific rate.

Pursuant to the Service Tax Act 2018 and the Service Tax (Rate of Tax) (Amendment) Order 2024 (gazetted 26 February 2024 and effective 1 March 2024), the standard service tax rate was increased from 6% to 8%. This 8% rate applies to most taxable services provided in Malaysia by a registered person.



With effect from 1 July 2025 the scope of service tax was expanded, taxable services under the financial services category were expanded to include additional services. As a result, the management fees, trustee fees, administrative expenses and etc paid by the Fund subject to service tax at 8%.

If the Fund provides any taxable services (such as management, consulting services or etc) with a total turnover of RM1,000,000 or more over a 12-month period, the Fund shall be liable for service tax registration and will be required to charge service tax on such services.

Certain brokerage, professional, consultancy or management services obtained by the Fund may be subject to service tax at 8%. However, the fund management services and trust services are excluded from service tax. With effect from 1 January 2019, service tax will apply to any taxable services that is acquired by any business in Malaysia from a non-Malaysian service provider. In this connection, the Fund, being non-taxable person who acquire imported taxable services (if any) will need to declare service tax on imported taxable services through the submission of prescribed declaration, i.e. Form SST-02A to the Royal Malaysian Customs Department ("RMCD").

With effect from 1 January 2020, service tax on digital service was implemented at the rate of 8%. Under the service tax on digital services, foreign service providers selling digital services to Malaysian consumers are required to register for and charge service tax. Digital services are defined as services which are delivered or subscribed over the internet or other electronic networks, cannot be delivered without the use of IT and the delivery of service is substantially automated.

Furthermore, the provision of digital services has also been prescribed as taxable services when provided by a local service provider with effect from 1 January 2020. Hence, where the Fund obtains any of the prescribed digital services those services may be subjected to service tax at 8%.

2. TAXATION OF UNIT HOLDERS

2.1 Distribution of Taxable Income

Unit Holders will be taxed on an amount equivalent to their share of the total taxable income of the Fund to the extent of the distributions received from the Fund. The income distribution from the Fund will carry a tax credit in respect of the tax paid by the Fund. Unit Holders will be entitled to utilize the tax credit against the tax payable on the income distribution received by them pursuant to Section 110(9A) of the MITA. The tax authority will refund any excess of tax credit over tax chargeable to the Unit Holders. Generally, no additional withholding tax will be imposed on the income distribution from the Fund.

Non-resident Unit Holders may also be subject to tax in their respective jurisdictions. Depending on the provisions of the relevant country's tax legislation and any double tax treaty with Malaysia, the Malaysian tax suffered may be creditable against the relevant foreign tax.

Corporate Unit Holders, resident and non-resident, will generally be liable to income tax at 24% on distribution of income received from the Fund. The tax credits attributable to the distribution of income can be utilized against the tax liabilities of these Unit Holders.

With effect from year of assessment 2023, small and medium scale companies (“SME”) with a paid-up capital of RM2.5 million and below and having an annual business income of not more than RM50 million are subject to a tiered corporate tax structure:

Chargeable Income	Tax Rate
First RM150,000	15%
Next RM450,000 (i.e. RM150,001 to RM600,000)	17%
Chargeable Income exceeding RM600,000	24%

However, a company with a paid-up capital of not exceeding RM2.5 million will not qualify as a SME if any of the following circumstances:

- i. more than 50% of the paid-up capital in respect of ordinary shares of the company is directly or indirectly owned by a “related company”;
- ii. more than 50% of the paid-up capital in respect of the ordinary shares of the “related company” is directly or indirectly owned by the first mentioned company;
- iii. more than 50% of the paid-up capital in respect of the ordinary shares of the first mentioned company and the “related company” is directly or indirectly owned by another company; or
- iv. with effect from YA 2024, not more than 20% of the paid-up capital in respect of ordinary shares of the resident company is directly or indirectly owned by “foreign shareholder” at the beginning of the basis period. Foreign shareholder means one or more companies incorporated outside Malaysia or one or more individuals who are not Malaysian citizens.

“Related company” is defined as a company which has a paid-up capital exceeding RM2.5 million in respect of ordinary shares at the beginning of the basis period for a year of assessment.

Individuals and other non-corporate Unit Holders who are tax resident in Malaysia will be subject to income tax at graduated rates from 1% to 30%. Individuals and other non-corporate Unit Holders who are not resident in Malaysia, will be subject to tax at the non-resident rate applicable of 30% on the distributions of income received. The tax credits attributable to the distributions of income will be utilized against the tax liabilities of these Unit Holders.

2.2 Distribution of Tax-Exempt Income

Distributions of tax-exempt income by the Fund from gains from realisation of investments, exempted interest/discount income, exempted dividends including single tier dividends, will be exempted from tax in the hands of the Unit Holders.

2.3 Distribution to a Unit Trust Holder Other Than an Individual

Pursuant to Section 61(1A) of the MITA, a unit holder of a unit trust is assessable and chargeable to tax on an amount equivalent to his proportionate share of the total of the unit trust for the relevant year of assessment, to the extent that such income has been distributed to him during the basis year for that year of assessment.

Notwithstanding the foregoing, a unit holder shall not be assessed and charged to tax on any amount distributed out of income that is exempt from tax, except for the following exemptions:

1. Income exempt under Section 61A of the MITA (which remains subject to withholding tax under Section 109D of the MITA); or
2. Interest income derived from Malaysia that is exempt under Paragraph 35A of Schedule 6 of MITA, being interest paid or credited to a unit trust that is a Retail Money Market Fund, where such income is distributed to a unit holder other than individual (subject to withholding tax at 24% under Section 109DA of the MITA); or
3. Gains referred to in the proviso to Paragraph 61(1)(b) of the MITA.

As the Fund is a wholesale fund and not a Retail Money Market Fund, the above withholding tax under Section 109DA does not apply to distributions made by the Fund. Therefore, all unit holders whether individuals or non-individuals are assessed on their proportionate share of the Fund's distributed income under Section 61(1A) of the MITA, with the tax credit mechanism under Section 110(9A) of the MITA available to set off the tax paid at the fund level against their respective tax liabilities.

2.4 Unit Split, Distribution Out of Capital of the Fund, Sale, Transfer or Redemption of Units

Unit splits issued by the Fund and distribution out of capital of the Fund are not taxable in the hands of the Unit Holders. Any gains realised by Unit Holders (other than dealers in securities, insurance companies or financial institutions) from the sale, transfer or redemption of the units are treated as capital gains and thus will not be taxable.

However, the gains realised by a person trading or dealing in securities, insurance companies or financial institutions are generally regarded as business income and are subject to income tax.

We hereby confirm that the statements made in this letter correctly reflect our understanding of the tax position under the current Malaysian income tax legislation. Our comments above are general in nature and cover taxation in the context of Malaysian tax legislation only and do not cover foreign tax legislation. The comments do not represent specific tax advice to any investors, and we recommend that investors obtain independent advice on the tax issue associated with their investments in the Fund.

Yours faithfully,
For and on behalf of
PKF Tax Advisory Sdn. Bhd.



Lim Ai Chen
Director

THE SECOND SUPPLEMENTAL INFORMATION MEMORANDUM For OPUS CASH EXTRA FUND 2

Dated 28 February 2024

Managed by

OPUS ASSET MANAGEMENT SDN BHD

Registration No.: 199601042272 (414625-T)

Trustee

SCBMB TRUSTEE BERHAD

Registration No.: 201201021301 (1005793-T)

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This Second Supplemental Information Memorandum is made to address the following changes:-

- 1) The definition of “Investors” referred to page 2 of the Information Memorandum dated 28 September 2022 and page 1 of the First Supplemental Information Memorandum dated 13 October 2022 has been amended as follows:

	Current information	Revised information
Sophisticated Investor	As per the Information Memorandum dated 28 September 2022 as amended via page 1 of the First Supplemental Information Memorandum dated 13 October 2022.	<p>means:</p> <p>(a) any person who is determined to be a sophisticated investor under the Guidelines on Categories of Sophisticated Investors; or</p> <p>(b) any person who acquires any capital market product specified under the Guidelines where the consideration is not less than RM250,000 or its equivalent in foreign currencies for each transaction whether such amount is paid for in cash or otherwise; and/or</p> <p>(c) any other category(ies) of investors as may be permitted by the SC from time to time.</p> <p><i>Note: For more information, please refer to our website at www.opusasset.com for the definition of Sophisticated Investor.</i></p>

- 2) The information on “Key Management” referred to in pages 17 of the Information Memorandum dated 28 September 2022 has been deleted and amended as follows:

	Current information	Revised information
6.3 Profile of Key Management Staff	As per the Information Memorandum dated 28 September 2022.	<p>6.3 Designated Fund Manager</p> <p>You may obtain the information relating to the designated external fund manager for the Fund at https://www.opusasset.com/products/wholesale-funds/opus-cash-extra-fund-2/</p>

[End]

THE FIRST SUPPLEMENTARY INFORMATION MEMORANDUM For OPUS CASH EXTRA FUND 2

Dated 13 October 2022

Manager : Opus Asset Management Sdn Bhd
(Registration No.: 199601042272 (414625-T))

Trustee : SCBMB Trustee Berhad
(Registration No.: 201201021301 (1005793-T))

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Responsibility Statement

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The Securities Commission Malaysia will not be liable for any non-disclosure on the part of Opus Asset Management Sdn Bhd and takes no responsibility for the contents in this First Supplementary Information Memorandum, makes no representation as to its accuracy or completeness, and expressly disclaims any liability whatsoever arising from, or in reliance upon the whole or any part of the contents of this First Supplementary Information Memorandum.

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This First Supplementary Information Memorandum is made to address the following changes:-

- 1) The information on “Subscriptions of Units” referred to page 8 in the Information Memorandum dated 28 September 2022 has been amended as follows:

	Current information	Revised information
Subscription of Units	<p>Applications for subscription can be made on any Business Day by sending the Application Form or electronic Application Form to the Manager. The processing of applications for subscription of Units, completed documents and cleared funds shall be provided on or before 4:00 p.m. on any Business Day.</p> <p><i>Note: You can obtained the Application Form and access the electronic Application Form at www.opusasset.com.</i></p> <p>Units will then be effected at the NAV per Unit of the Fund calculated at the end of the Business Day. For any Application Form or electronic Application Form received after 4:00 p.m., the application will be processed on the next Business Day (or “T+1 day”), unless a prior written arrangement is made to our satisfaction.</p> <p>A confirmation statement detailing your investment amount and the number of Units allocated to you in the Fund will be sent to you within ten (10) Business Days from the date of issuance of such Units.</p> <p>We reserve the right to reject any application for subscription without providing any reason. We may also reject any application for subscription that is not complete and/or not accompanied by the required documents and those applications will only be processed upon the documentation being satisfactorily completed.</p>	<p>Applications for subscription can be made on any Business Day by sending the Application Form or electronic Application Form to the Manager. The processing of applications for subscription of Units and completed documents shall be provided on or before 4:00 p.m. on any Business Day.</p> <p><i>Note: You can obtained the Application Form and access the electronic Application Form at www.opusasset.com.</i></p> <p>Units will then be effected at the NAV per Unit of the Fund calculated at the end of the Business Day. For any Application Form or electronic Application Form received after 4:00 p.m., the application will be processed on the next Business Day (or “T+1 day”), unless a prior written arrangement is made to our satisfaction.</p> <p>Sale of Units will only be honoured upon receipt of complete set of documents together with the proof of payments, unless a prior written arrangement is made to our satisfaction.</p> <p>A confirmation statement detailing your investment amount and the number of Units allocated to you in the Fund will be sent to you within ten (10) Business Days from the date of issuance of such Units.</p> <p>We reserve the right to reject any application for subscription without providing any reason. We may also reject any application for subscription that is not complete and/or not accompanied by the required documents and those applications will only be processed upon the documentation being satisfactorily completed.</p>

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- 2) The information on “Reinvestment Policy” referred to page 10 in the Information Memorandum dated 28 September 2022 has been amended as follows:

	Current information	Revised information
Reinvestment Policy	If an Investor opts for reinvestments, all reinvestments will be made at the NAV per Unit of the income declaration date. The allotment of Units for the reinvestment shall be made within two (2) Business Days after the income declaration date.	If an Investor opts for reinvestments, all reinvestments will be made at RM1.0000 per Unit of the income declaration date. The allotment of Units for the reinvestment shall be made within two (2) Business Days after the income declaration date. Notwithstanding the above, payment of accrued distributable income and gains upon full redemption shall not be subject to this Reinvestment Policy.

- 3) The information on “Valuation of the Assets of the Fund” in relations to Money Market Instruments referred to page 14 in the Information Memorandum dated 28 September 2022 has been amended as follows:

	Current information	Revised information
Money Market Instruments	Money market instruments will be valued based on the price quoted by BPA registered by the SC. Where the price of the money market instruments are not available at the BPA, such money market instruments will be valued based on accretion method using yield or discount rate at cost.	Investments in money market instruments issued with less than 1 year to maturity are valued based on accretion method using yield or discount rate at cost.

- 4) The information on “Consolidation Exercise” referred to page 16 in the Information Memorandum dated 28 September 2022 has been amended as follows:

	Current information	Revised information
Consolidation Exercise	<p>When the value of the Fund fall below RM1.0000 per unit, the Fund will be suspended and consolidation exercise will be carried out.</p> <p>During the suspension, the Manager will calculate the ratio of the investment loss to the total NAV of the Fund. Two sub-accounts will be created with the Fund:</p> <ul style="list-style-type: none"> • Suspense account – where the loss is apportioned to each Unit Holder in accordance to their unit holdings and such units will be cancelled; and • Ordinary units account – where the NAV per unit of the remaining units will be maintained at RM1.0000 <p>Once the suspension is uplifted upon completion of the consolidation exercise, you will continue to earn income from the remaining units due to you.</p> <p>We shall as soon as possible publish a notice of any consolidation exercise. We will also send to you a consolidation</p>	<p>When the value of the Fund fall below RM1.0000 per unit, the Fund may be suspended and consolidation exercise will be carried out.</p> <p>During the suspension, the Manager will calculate the ratio of the investment loss to the total NAV of the Fund. Two sub-accounts will be created with the Fund:</p> <ul style="list-style-type: none"> • Suspense account – where the loss is apportioned to each Unit Holder in accordance to their unit holdings and such units will be cancelled; and • Ordinary units account – where the NAV per unit of the remaining units will be maintained at RM1.0000 <p>Once the suspension is uplifted upon completion of the consolidation exercise, you will continue to earn income from the remaining units due to you.</p> <p>We shall as soon as possible publish a notice of any consolidation exercise. We will also send to you a consolidation advice</p>

THIS FIRST SUPPLEMENTARY INFORMATION MEMORANDUM DATED 13 OCTOBER 2022 HAS TO BE READ IN CONJUNCTION WITH THE INFORMATION MEMORANDUM OF OPUS CASH EXTRA FUND 2 (“Opus CEF2”) DATED 28 SEPTEMBER 2022

	advice informing you of the amount loss, the units apportioned and cancelled, and the remaining units after the consolidation exercise.	informing you of the amount loss, the units apportioned and cancelled, and the remaining units after the consolidation exercise.
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