GUIDELINES OF TAX INCENTIVES FOR NEW INVESTMENT IN THE MANUFACTURING SECTOR UNDER THE NEW INCENTIVE FRAMEWORK (NIF)

1. INTRODUCTION

1.1. The Government through the **National Budget 2026** has introduced a phased implementation for the **New Incentive Framework (NIF)**.

1.2. The framework is a fundamental shift and adopts a **tiered and outcome-based approach**, to align with Malaysia's overarching economic and industrial policy blueprints. This approach is primarily guided by two cornerstone national strategies: the **National Investment Aspirations (NIA)** and the **New Industrial Master Plan (NIMP) 2030**.

1.3. The intended objectives of the new framework:

- Serve as strategic policy shift designed to attract high-growth and high-value investments and enhance the nation's economic resilience;

- Linked to the achievement of specific and measurable outcomes that align with the nation's strategic priorities.

1.4. To ensure these strategic objectives are met, **NIA Scorecard** to serve as a rigorous evaluation tool to measure and quantify the tangible outcomes and impacts of an investment against predefined national priorities.

2. TYPES OF TAX INCENTIVES

The tax incentive under the NIF offers two primary tax incentives, which are **mutually exclusive**. Applicants are required **to select one[1] of the following incentives** for their qualifying project:

2.1. Special Tax Rate

2.1.1. A reduced corporate income tax rate on a company's taxable income for a specified period.

[1] The selection of the incentive is **final** once the application is accepted by MIDA.

2.1.2. Accumulated losses incurred during the Special Tax Rate period can be carried forward for **seven (7) consecutive years** and be deducted from the company's post-incentive income

2.2. **Investment Tax Allowance**

2.2.1. The Investment Tax Allowance (ITA) is a capital expenditure-based incentive that allows a company to offset a percentage of its qualifying capital expenditure (QCE) against its statutory income. This allowance is granted on QCE incurred within a specified period.

2.2.2. Any unutilised allowance can be carried forward to subsequent years until fully utilised.

Companies are eligible to apply incentives **based on the following categories**, subject to fulfilling the requirement specified for the incentives:

<table>
<tr><th>Categories of Incentive</th><th>Special Tax Rate (STR)</th><th>Investment Tax Allowance (ITA)</th></tr>
<tr><td>Incentives for New Investment</td><td>STR of between 0% to 10% for a period of up to 10 years.</td><td rowspan="3">ITA of up to 100% for a period of up to 10 years. The allowance can be used to offset between 70% to 100% of statutory income</td></tr>
<tr><td>Incentives for Less Developed Areas[2]</td><td>STR of between 0% to 15% for a period of up to 15 years.</td></tr>
<tr><td>Incentives for Small Companies[3]</td><td>STR of between 3% to 12% for a period of up to 15 years.</td></tr>
</table>

The incentive will be granted based on the company's commitment and assessment using the NIA scorecard. The details of NIA Scorecard can be referred to in paragraph 5.

[2] **Less Developed Area** (LDA) refers to districts with economic, social, and spatial development below the overall median score in the *Indeks Komposit Pembangunan Malaysia* (IKPM).

[3] **Small Companies** refers to:

i. Companies with shareholders' funds of up to RM500,000 with at least 60% Malaysian equity; **or**
ii. Companies with shareholders' funds of above RM500,000 and not exceeding RM2.5 million with 100% Malaysian equity; **and**
iii. 20% and above of the paid-up capital in respect of ordinary shares of the company cannot be owned directly or indirectly by a parent / related company having shareholders' funds of more than RM500,000 or RM2.5 million.

3. ELIGIBLE APPLICANTS

3.1. Companies incorporated under the Companies Act 2016 and resident in Malaysia.

3.2. **New** or **existing companies** undertaking new investments in manufacturing.

3.3. New Company refers to a company:

3.3.1. which is newly incorporated or has not yet commenced any commercial operations; and

3.3.2. which does not have any related entity[4] in Malaysia prior to the submission of application being made;

or

which has any related entity in Malaysia and the related entity is carrying on a different project in Malaysia.

3.4. Existing Company refers to a company which is already operating in Malaysia carrying on a different project in Malaysia.

3.5. Companies undertaking manufacturing activities within the following **fifteen (15) subsectors** are eligible to apply for the incentive:

3.5.1. Electrical and Electronics (E&E)
3.5.2. Chemical and Chemical Products
3.5.3. Pharmaceuticals
3.5.4. Medical Devices
3.5.5. Aerospace
3.5.6. Machinery and Equipment (M&E)
3.5.7. Automotive
3.5.8. Petroleum Products and Petrochemicals
3.5.9. Oleochemicals and their derivatives
3.5.10. Food Production and Processing

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[4] **Related entity** in relation to a company, means a company—
(a) the operations of which are or can be controlled, either directly or indirectly, by the first-mentioned company;
(b) which controls or can control, either directly or indirectly, the operations of the first-mentioned company; or
(c) the operations of which are or can be controlled, either directly or indirectly, by a person who controls or can control, either directly or indirectly, the operations of the first-mentioned company:
Provided that a company shall be deemed to be a related company of another company if—
(i) at least **twenty percent** of its issued share capital is beneficially owned, either directly or indirectly, by that other company; or
(ii) at least **twenty percent** of its issued share capital of that other company is beneficially owned, either directly or indirectly, by the first mentioned company;

3.5.11. Wood, Paper and Furniture
3.5.12. Textile, Apparel and Footwear
3.5.13. Strategic minerals-based products
3.5.14. Rubber-based Products
3.5.15. Metal

3.6. Companies producing **biotechnology-based products** or **recycled products**[5] may apply under relevant manufacturing subsectors as per para 3.5.

3.7. Companies undertaking manufacturing activities shall **meet specific criteria** particularly towards sustainable operation and practices. The details are outlined in the **Appendix I**.

3.8. Companies shall keep separate accounts for the activities approved with tax incentive and activities without tax incentive.

4. APPLICATION PROCESS FLOW

4.1. **Consultation and Pre-Application:** Companies may engage with MIDA or for a consultation to ensure their project aligns with the NIF and to understand the eligibility requirements.

4.2. **Application Submission:** The applicant must submit a complete application via online platform at **https://www.investmalaysia.mida.gov.my**.

Application with **incomplete information will not be accepted** and will be returned to the applicant company.

4.3. **NIA Scorecard Evaluation:** The application is evaluated using the NIA Scorecard, which assesses the project's potential contribution to national objectives.

4.4. **Issuance of Principle Approval Letter:** Upon approval, an approval-in-principle letter is issued, detailing the approved tax incentive, the tiering level, and the specific conditions that the company must comply within the incentive period.

4.5. **Compliance and Monitoring:** The company must comply with the specified conditions in the principal approval letter on an annual basis. The incentive is outcome-based, thus the company's performance against the agreed-upon commitment is monitored throughout the incentive period.

[5] The company is not allowed to import waste directly or indirectly for its proposed project. The company is only allowed to utilise waste obtained within Malaysia including Free Zones/Licensed Manufacturing Warehouse (FZ/LMW).

5. TAX INCENTIVE MECHANISM: NIA SCORECARD AND TIERING APPROACH

The new framework is based on a tiering approach and an outcome-based mechanism to grant tax incentives and is evaluated using the NIA Scorecard.

5.1. NIA Scorecard

The NIA Scorecard is the core evaluation tool. The scorecard measures a company's commitment and its potential to deliver the desired outcomes based on criteria derived from the NIA pillars.

The parameters in the NIA Scorecard for the manufacturing sector are outlined in the **Appendix II.**

5.2. Tiering Approach

The result of the NIA Scorecard determines the quality of the projects. A better scoring corresponds to a better quantum of incentive package.

The approval is conditional based on the company’s proposed commitment to ensure delivering the desired outcome.

5.3. Mechanism for Special Tax Rate

5.3.1. The company must submit the application to MIDA **before commencement of operation for the proposed product(s) / activity(ies).** The commencement of operation is defined as the date of the **first sales invoice** issued by the company for the proposed product(s) / activity(ies);

5.3.2. MIDA will issue a **principle approval letter** to the company on the tax incentive for the proposed product(s) / activity(ies) as approved by the National Committee on Investment (NCI). The principle approval letter will indicate tiering approach and outcome-based tax incentives with **minimum and additional conditions imposed for each Tier**.

5.3.3. The company shall submit the application for determination of commencement year of assessment (YA) **not later than 24 months from the date of the principle approval letter**. The commencement YA of the incentive will be determined based on the YA in which the company commences the operation for the approved activity.

5.3.4. In the event, the company fails to submit the application as in para 5.3.3 within the stipulated period, the principle approval letter is **automatically cancelled.**

5.3.5. The company is required to submit Annual Compliance Report (ACR) to MIDA within **seven (7) months after the end of each year of assessment throughout the incentive period.**

5.3.6. The compliance of **minimum conditions will entitle the company to enjoy Tier 2** tax incentive for the particular year of assessment. Whereas, the compliance of **both minimum and additional conditions will entitle the company to enjoy Tier 1** tax incentive for that particular year of assessment.

5.3.7. In the event, the company fails to comply with the minimum conditions, the company is not entitled to claim the tax incentive for the particular year of assessment and will be subject to tax at prevailing rates.

5.3.8. The Special Tax Rate incentive is to be provided through subsidiary Legislation under Section 65B, Subsection 6(1A), Paragraph 6(1)(m), Schedule 1 Part XVII, Income Tax Act 1967 and **to be considered in the National Committee of Investment (NCI).**

5.4. **Mechanism for Investment Tax Allowance**

5.4.1. The company must submit the application to MIDA **before commencement of operation for the proposed product(s) / activity(ies).** The commencement of operation is defined as the date of the **first sales invoice** issued by the company for the proposed product(s) / activity(ies).

5.4.2. MIDA will issue a **principle approval letter** to the company on the tax incentive for the proposed product(s) / activity(ies) as approved by the National Committee on Investment (NCI). The principle approval letter will indicate tiering approach and outcome-based tax incentives with minimum and additional conditions imposed for each Tier.

5.4.3. The company shall submit the following **no later than 36 months** from the date of the principle approval letter:

- application for determination of tax incentive commencement date; and

- declaration on the compliance of minimum conditions as verified by the external auditors.

The commencement date of the tax incentive will be determined based on the date of first qualifying capital expenditures (QCE) incurred for the approved product(s) / activity (ies**) one day after the date of submission of application.**

5.4.4. In the event, the company fails to submit the application as in para 5.4.3 within the stipulated period, **the principle approval letter is automatically cancelled.**

5.4.5. The company shall submit the declaration on compliance of all minimum and additional conditions as stated in the principle approval letter and verified by the external auditors to MIDA **not later than seven (7) months after the expiry of every 5-year ITA period.**

5.4.6. The compliance of **minimum conditions will entitle the company to enjoy Tier 2** tax incentive. Whereas, the compliance of **both minimum and additional conditions will entitle the company to enjoy Tier 1** tax incentive.

5.4.7. The investment tax allowance is to be provided through subsidiary Legislation under the Section 127(3)(b) of Income Tax Act, 1967 and **to be considered in the National Committee of Investment (NCI).**

6. EFFECTIVE DATE OF APPLICATION

Applications received by the Malaysian Investment Development Authority (MIDA) starting from **1 March 2026**.

7. MALAYSIA'S PARTICIPATION IN THE GLOBAL ANTI-BASE EROSION (GLOBE) MODEL RULES (PILLAR TWO) INITIATIVE

7.1. On 8 October 2021, 136 members of the OECD/G20 Inclusive Framework on Base Erosion Profit Shifting (BEPS) joined the Statement on the Two Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy. The Two-Pillar Solution consists of Pillar One and Pillar Two.

7.2. Pillar One aims to ensure a fairer distribution of profits and taxing rights among countries with respect to the largest multinational enterprises (MNEs). Meanwhile, Pillar Two puts a floor on tax competition on corporate income tax through the introduction of a global minimum corporate tax rate that countries can use to protect their tax bases.

7.3. The Global Anti-Base Erosion (GloBE) Rules are the main Pillar Two Rules which set out the scope and mechanism of the new global minimum effective tax rate

(ETR) of 15%. A top-up tax will be charged when the group's ETR in a jurisdiction falls below the 15% level.

7.4. Malaysia implements the Global Minimum Tax (GMT) starting from 2025 in line with international taxation standards as announced by the Malaysian Government through the National Budget 2024. Companies with annual global revenue of at least 750 million EURO can be subject to top-up tax if the ETR in Malaysia is below 15 percent. This top-up tax can be collected through the Domestic Top Up Tax (DTT) mechanism under Part XI, Income Tax Act 1967 which is enforced on 1 January 2025.

8. ENQUIRIES AND CLARIFICATION FOR THE SUBMISSION OF APPLICATION

MIDA Website	**:**	**www.mida.gov.my**
Tel	**:**	**(603) – 2267 3633**
Email	**:**	**investment@mida.gov.my**

APPENDIX I: NEW OR EXISTING COMPANIES UNDERTAKING NEW INVESTMENTS IN THE MANUFACTURING SECTORS

Companies undertaking manufacturing activities shall meet the following **general criteria and sector-specific requirements (where applicable).**

<table>
<tr><td colspan="3"><u>General Criteria</u></td></tr>
<tr><td>1.</td><td>Manufacturing Licence (ML) under Industrial Co-ordination Act, 1975.
Note:
- The ML requirement is not applicable for IC design and testing activities.
- A company with shareholders' funds not exceeding RM2.5 million and employing not more than 75 full-time paid employees, require to submit or possess the Confirmation Letter for exemption from Manufacturing Licence (ICA 10 letter).</td><td>Companies are required to apply or having the ML prior to the incentive application and the ML must remain valid throughout the incentive period.</td></tr>
<tr><td colspan="3"><u>Key Sector-Specific Requirement</u></td></tr>
<tr><td>2.</td><td>Capital Investment Per Employees (CIPE) of RM140,000

Note:
CIPE is measured by capital investments (fixed assets investments including rental payment of 10 years for land and building) divided by the total number of full-time employees</td><td>The CIPE of RM140,000 to be compiled by the following sectors, namely:
● Petrochemicals Products;
● Oleochemicals and their derivatives;
● Food Production and Processing;
● Wood / Paper and Furniture
● Textiles, Apparel and Footwear;
● Strategic minerals-based products;
● Rubber-based products;
● Metal</td></tr>
<tr><td>3.</td><td>Adoption of Automation / IR4.0 or smart application or system in the manufacturing process</td><td>Requirement for adoption of automation / IR4.0 or smart application / system in the manufacturing process for subsectors of:</td></tr>
</table>

		• Petrochemicals Products; • Food Production and Processing; • Oleochemicals and their derivatives, • Wood, Paper and Furniture; • Textiles, Apparel and Footwear; • Rubber-based products; • Metal
4.	Sustainable Practices	Mandating sustainable practices in relation to waste management, sustainable raw materials, water consumption, energy consumption for: • Petrochemicals Products; • Oleochemicals and their derivatives; • Wood, Paper and Furniture; • Textiles, Apparel and Footwear; • Strategic minerals-based products; • Rubber-based products; • Metal
5.	Workforce Requirement	Having at least 80% Malaysian workers from the total workforce for sub-sectors: • Wood, paper and furniture; • Textile, apparel and footwear • Strategic minerals-based products • Rubber-based products • Metal Note: Malaysian workers refer to workers with Malaysian citizenship.
6.	Design & development expenditures of at least 1% of annual gross sales	Wood & furniture

<u>Exclusions</u>

The following product(s) / activity(ies) are excluded from the scope of eligible activities for incentives

No.	Types of product(s) / activity(ies)	Sub-sectors
1.	Mixing and blending activity	Chemical and Chemical Products
2.	Fill and finish activity	Pharmaceuticals
3.	Glove products and passenger vehicles tyre	Rubber-based products
4.	Upstream segment i.e. Mining and quarry	Strategic mineral-based products
5.	All type of papers Note: The exclusion for paper is not applicable for security paper and company is not allowed to import waste raw materials	Paper
6.	All petroleum products Note: The exclusion for petroleum products is not applicable for: ● Production of petroleum products located at the Refinery and Petrochemical Integrated Development Project (RAPID) Complex. ● Integrated projects which also involve the production of petrochemicals products. Both categories can be considered for incentive.	Petroleum products
7.	Liquor and alcoholic beverages	Food Production and Processing
8.	e-Cigarette & vape products	Electronic and Electronic
9.	Weapons and ammunition	Metal

APPENDIX II: NIA SCORECARD MANUFACTURING SECTOR

Pillar	Indicator	Explanatory
1. Increase Economic Complexity	**A. Product Complexity (Index)**	Reference made from the Harvard Growth Lab's Atlas of Economic Complexity
	B. Percentage of R&D expenditure to sales revenue*	• Research and Development (R&D) refers to any systematic, investigative and experimental study that involves novelty or technical risk carried out in the field of science or technology with the object of acquiring new knowledge or using the results of the study for the production or improvement of materials, devices, products, produce, or processes, but does not include— a) quality control or routine testing of materials, devices or products; b) research in the social sciences or the humanities; c) routine data collections; d) efficiency surveys or management studies; e) market research or sales promotion; f) routine modifications or changes to materials, devices, products, processes or production methods; or g) cosmetic modifications or stylistic changes to materials, devices, products, processes or production methods. • R&D expenditure refers to Section 34A Income Tax Act 1967 expenditures, includes: a) raw materials used in the research project; b) technical services; c) travelling and transportation costs;

Pillar	Indicator	Explanatory
		d) salary and allowances of research personnel; e) maintenance costs of research buildings and equipment, and f) rental of equipment, machinery or buildings used for research. *Sales revenue refers to the company's gross sales revenue.
	C. Level of Technology	Level of technology refers to the usage of: ● Fully automatic machinery / equipment; or ● Semi-automatic machinery / equipment; or ● Manual
	D. Meet 4IR Adoption of Technology	4IR adoption of technology refers to big data analytics, cloud computing, augmented reality, cybersecurity, artificial intelligence, additive manufacturing, system integration, simulation, internet of things (IoT), autonomous robots and advanced materials.
2. Create High Valued Job Opportunities	**A. Percentage of high-skilled workers with university diploma, degree and above, or with technical certificates**	Number of workers with diploma, degree and above, or with technical certificates.
	B. Median salary per worker, per year	Median salary per worker is the midpoint of all the salaries earned in the company
	C. Percentage of workers earning RM10,000 and above	Basic income of RM10,000 excluding allowance and overtime of workers.
	D. Percentage of Malaysian workers in Managerial, Technical & Supervisory (MTS)	MTS refers to workers at the Managerial, Technical and Supervisory level. Note : Malaysian workers refer to workers with Malaysian citizenship.

Pillar	Indicator	Explanatory
	level from overall MTS employment	
3. Extend Domestic Linkages	**A. Percentage of local input, per year**	Local input consists of raw materials / components used in the manufacturing process only. This shall exclude the machinery & equipment for the manufacturing activity.
	B. Percentage of training expenditure out of total salary	The percentage of training expenditure from the company's total salary.
	C. Collaboration with local academia and industry	Type of collaborations: a) Education - partnership between academic and industry to support learning programme for instance curriculum collaboration, resource sharing etc however shall not include internship programme. b) Research and development - Collaborative research between higher education / research institution and industry including Collaborative Research Centres (CRCs) c) Commercialisation - translating the outcome of R&D into marketable product, services, licenses, commercial exploitation d) Staff professional development - Lifelong learning of academics and industry professionals provided to company's employees e) Technology Transfer Offices (TTOs), University Incubators (UIs) - to facilitate the knowledge exchange and research collaboration between universities and industry.
	D. Engagement in Vendor Development	• A program to encourage Multinational Companies (MNCs) and Local Large Companies (LLCs) (as an Anchor) to

Pillar	Indicator	Explanatory
	Programme (Number of Vendors)	expand their local sourcing activities and create more opportunities for domestic players to mitigate the gaps in the industry ecosystems. ● Vendor Development Programme (VDP) activities includes: a) activities in relation to human capital namely hard skill training or capacity upgrading including Factory auditing to certify the local vendor; b) activities in relation to product development namely product quality upgrading and product innovation; and c) activities in technology collaboration or assistance.
	E. Establish a regional and / or global treasury and / or finance centre conducting cash pooling activities in Malaysia.	Cash pooling or treasury management activities must be undertaken via onshore intermediaries in Malaysia. For clarity, cash pooling or treasury management activities undertaken in Malaysia only on a notional or book-keeping basis does not qualify. Where the company charges their overseas affiliate or subsidiary companies for the services provided, these proceeds / revenues must be repatriated into Malaysia.
4. Develop New and Existing Industrial Cluster	**A. The produced product has a patent, or is a patent application in progress**	Company develop / file / register patent in Malaysia / outside Malaysia.
	B. The product is within the targeted sectors under the National Investments Aspiration (NIA) OR core sectors under the New Industrial Master Plan 2030 (NIMP 2030).	Targeted sectors as per listed in 3.5 of the guidelines.

Pillar	Indicator	Explanatory
	C. Commercialisation of R&D findings from local institutions	Company undertakes manufacturing activity through commercialisation of R&D findings from public / private institutes of higher learning or public research institutes
5. Improve Inclusivity	**A. Opportunity for non-employee (Internship and apprenticeship / employ fresh graduate with less than 3 years' experience)**	**<u>Internship Program</u>** i. Malaysian Citizen currently studying on full-time basis at a recognised institution in Malaysia or abroad; ii. Pursuing a qualified course programme of either master's degree, bachelor's degree, diploma, professional certificate, Malaysian Skills Certificate (SKM) Level 1 to Level 3, Diploma Kemahiran Malaysia (DKM), Advanced Skill Diploma (DLKM) or equivalent under TVET programmes **<u>Apprenticeship Program</u>** i. Malaysian Citizen currently studying on full-time basis at a recognised institution in Malaysia or abroad; ii. Employers employ a person and train for a specific period of a minimum of six months and a maximum of twenty-four months. iii. As defined in the Employment Act 1955. **<u>Fresh Graduates</u>** A fresh graduate with a university degree, diploma or technical certificates and has less than 3-year full-time work experience.
	B. Percentage share of Women in Top Management	Women holding decision-making positions which provide leadership and commitment to implement the organisation's vision and mission.
	C. Percentage share of Workers in Vulnerable Group out of Total Workers	Vulnerable groups mean: a. citizen of Malaysia and resident in Malaysia;

Pillar	Indicator	Explanatory
		b. senior citizen who shall be sixty years and above; c. disabled person defined as individual who has been: i. certified in writing by the Department of Social Welfare to be a disabled person; or ii. certified by the Social Security Organization (SOCSO) as a disabled person that is capable to work within his/her capabilities; d. ex-convict who is a person who had been convicted for any offence by a court and had served his sentence of imprisonment; e. parolee as defined in the Prison Act 1995; or f. supervised person who is a prisoner directed by an Officer in Charge to work at such labour under subparagraph 47(1)(b)(iii) of the Prison Act 1995; or g. ex-drug dependant who: i. had undergone treatment and rehabilitation pursuant to the Drug Dependants (Treatment and Rehabilitation) Act 1983; ii. had undergone supervision pursuant to paragraph 6(1)(b) of the Drug Dependants (Treatment and Rehabilitation) Act 1983 or subsection 38B(1) of the Dangerous Drugs Act 1952; or had been placed under supervision pursuant to paragraph 8(3)(b) of the Drug Dependants (Treatment and Rehabilitation) Act 1983, and is registered with the National Anti-Drugs Agency (MyAADK system).

<table>
<tr><th>Pillar</th><th>Indicator</th><th>Explanatory</th></tr>
<tr><td></td><td>D. Percentage share of Malaysian workers out of total workers</td><td>Number of Malaysian workers from the total number of workers.

Note: Malaysian workers refer to workers with Malaysian citizenship.</td></tr>
<tr><td rowspan="4">6. Enhance Sustainability Practices

Reference: Green Practices for Manufacturing published by MGTC

https://mgtc.gov.my/green-practices-guidelines/ebook/Manufacturing.php</td><td>A. Sustainable Materials / Services</td><td>Undertake any of the following sustainable practices as follows:
● Adopt renewable and sustainable materials for products, packaging, and office supplies.
● Incorporate recycled materials into products and packaging
● Adopt circular economy principles to design products, processes, and systems that minimize waste and promote resource efficiency, reuse, and recycling
● Implement sustainable supply chain practices</td></tr>
<tr><td>B. Sustainable Waste Management</td><td>Undertake any of the following sustainable practices as follows:
● Develop a wastewater management plan covering treatment, discharge, and monitoring.
● Implement a waste minimisation program.
● Invest in innovative waste treatment technologies for reduced environmental impact.</td></tr>
<tr><td>C. Sustainable Water Consumption</td><td>Undertake any of the following sustainable practices as follows:
● Utilisation of alternative water sources for supplementation or replacement.
● Install water-efficient equipment and processes to reduce water consumption.</td></tr>
<tr><td>D. Sustainable Energy Consumption</td><td>Undertake any of the following sustainable practices as follows:</td></tr>
</table>

Pillar	Indicator	Explanatory
		● Minimise energy consumption through component selection, power-saving mode, and insulation. ● Utilisation of renewable energy from process residues (waste materials, waste heat or solid waste), or from auxiliary facilities (solar, wind or equivalent). ● Application of waste-to-energy technologies. ● Installation of solar panel for energy supply to reduce electricity consumption.