

Appendix B

Qualifying Activity and Qualifying Capital Expenditure for Halal Product Process

| (1) (No.) | (2) Halal product/process | (3) Qualifying activity | (4) Qualifying capital expenditure |
|--------------|---|---|---|
| 1. | <p>Production of Halal product</p> <p>(a) Downstream processing of agricultural produce</p> <p>(b) Development and production of Halal products</p> <p>(c) Development of Halal process</p> | <p>(a) Pharmaceuticals or biopharmaceuticals</p> <p>(b) Bidiagnostics</p> <p>(c) Food or feed supplements</p> <p>(d) Horticultural product</p> <p>(e) Nutraceuticals</p> <p>(f) Microbial and probiotics</p> <p>(a) Cell or tissue cultures</p> <p>(b) Biopolymers</p> <p>(c) Biomaterials</p> <p>(a) Biotechnology process for waste treatment</p> | <p>(a) Construction or purchase of factory</p> <p>(b) Construction or purchase of building</p> <p>(c) Provision of machinery or plant</p> |