EMPLOYEE HANDBOOK

SCHEME OF SERVICES
AND
CODE OF BUSINESS CONDUCT

UHY KL GROUP
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FOREWORD FROM THE MANAGEMENT

Dear New Team Member,

First let us congratulate you on your appointment and welcome you to UHY KL Group. Since you will be spending most of your working hours in the office, we hope you will come to consider it as your second home.

This Handbook is designed to introduce and guide you on the Group’s Scheme of Services. Whilst it serves as a communication vehicle from the Group to its Employees, it also serves as a reference for you. The Handbook shall also be updated from time to time and the revisions shall be forwarded to you.

The success of the Group depends on your commitment and professionalism, and this combined with great team effort would undoubtedly provide the highest level of service needed to be the best in our field.

We look forward to your contribution and support to UHY KL Group.

The Management
OUR HISTORY

From the humble beginning in the early 1980s, our founding partner, Diong Tai Pew started his small accounting practice in Singapore known as Diong TP & Co. A few years later, he ventured into Malaysia and set up the first partnership under the name Diong TP & Tan Kuala Lumpur where he partnered with Tan Hock Kim. In 1989, the partnership business flourished and witnessed the opening of a second office in Johor Bahru. A year later, the third office opened in Penang. With three offices located in the major economic region of the country, the practice expanded rapidly becoming one of the mid-sized accounting firms in the country.

In 1991, the firm became a member of UHY International.

Following an internal business reorganisation in the second half of 2001, the practice underwent a complete facelift. In 2002, it assumed the present name of UHY, synchronising the international identity and strengthening the brand value. In addition, the professional service teams were repositioned into two strategic offices in Johor Bahru and Penang streamlining its business operations in the northern and southern region of Malaysia whilst the Kuala Lumpur office was excluded. Over the next few years, with rapid expansion of its professional services to clients located in the heart of Malaysia, the Kuala Lumpur office was re-established in 2005.

In July 2008, Alvin Tee became the most recent partner and is also the city liaison partner for the central region. While Zulkhanain Bin A Rahim assumed the position of Managing Director of Advisory Arm. They ten named Lim Tai Ling the Group CEO of KL Office. With the expertise of Alvin Tee and his team members in Kuala Lumpur, the scope of services of UHY have extended to provide distressed assets management for a few local premier banks and cross border M&A advisory. The charisma of Alvin Tee and his service team have brought the practice to new heights, not only widening the scope of services but enhancing its brand value. It is the talk of the town in the accounting community and corporate arena which saw 12 public listed companies, appointing UHY as their external auditors. Today a total of 17 public listed companies have appointed UHY as their external auditors.

UHY has 3 offices across Malaysia and provides a wide range of professional services for clients with local and/or international business interests. There is only one simple rule to the sustaining growth since its inception, client-oriented with the goal of improving clients businesses and operations.

OUR VISION

To be a highly reliable regional professional firm committed to improve the quality of life of its employees that provides full range of quality/value added services, delivered by best-in-class and practical people.

OUR MISSION

- To be the best company to work for whereby employees are treated as part of a big family.
- To leverage on technology and UHY international brand name to improve the gross margin.
- To venture into some related financial services business to enhance income stream of the Group.
To increase numbers of Partners and core team members and work with other member firms in creating a meaningful nationwide accounting network by 2012

To be a regional accounting firm by 2017 whereby the first overseas advisory branch to be set up by 2013

PURPOSE AND USE OF THIS HANDBOOK

This Handbook shall apply to all permanent employees of UHY KL Group which shall serve as a guide on the terms and conditions of service, benefits and other related matters pertaining to the employee’s services with the Group.

All permanent employees of the Group are required to be conversant with this Handbook together with the Terms and Conditions of Service as stated in their Letter of Appointment.

Provided however

Whenever any Terms or Conditions of this Handbook differs from an employee’s letter of appointment, the General Terms and Conditions (GTC) in the Handbook and Specific Terms and Conditions of the beholder in the Letter of Appointment shall prevail.

This Handbook is to be kept in strict confidence and it shall be returned to the HR Department upon leaving the services of the Group.

The GTC are not exhaustive and the Group reserves the right to vary or amend the clauses in this Handbook at its sole discretion and all employees would be informed accordingly.

SCOPE OF HANDBOOK

This Handbook includes personnel policies and procedures that are applicable to all permanent employees of the Group. However, the respective department might have a more detailed departmental instruction, which relate to a specific department or area that are not stated in this Handbook.

DEFINITIONS

In these Terms and Conditions of Service, unless otherwise stated, the following definitions and interpretations shall apply:

a. All reference to the ‘Group’ shall refer to the UHY KL Group of Companies or the individual company in the Group. UHY KL Group of Companies comprises UHY KL, UHY Advisory (KL) Sdn Bhd, Zul & Alvin Advisory Sdn Bhd, Boardroom.com Sdn Bhd, TaxGovernance.com Sdn Bhd and GovernanceAdvisory.com Sdn Bhd and any other new companies to be admitted into the Group.

b. All reference to the ‘Masculine’ gender shall include the feminine gender, unless the context requires otherwise.

c. All reference to the ‘Singular’ shall include the plural and vice versa unless the context requires otherwise.
d. All reference to the ‘Employee’ shall include any person who is employed under a contract of service by the Group.

e. All reference to the “Immediate Family” shall include parents, a legal spouse and dependent children of the employee. If an employee has more than one legal wife, only the first wife shall be included.

f. All reference to “Dependent” shall include natural children or legally adopted children or stepchildren living under the legal guardianship of the employee and who are 18 years and below.

g. All reference to “Year” shall mean a period, which commences on a certain date and terminates on the date immediately before the equivalent date in the following year.

h. All reference to “Calendar Year” shall mean the period from 1st January to 31st December of the same year, both dates inclusive.

i. All reference to “Month” shall mean a calendar month. When remuneration or payments for a portion of a month is to be taken into account, such remuneration or payments shall be apportioned on the basis of the actual number of days in that month.

j. All reference to “Day” shall mean a continuous period of twenty four (24) hours beginning at midnight, or in work where the normal hours of work extend beyond midnight, a continuous period of twenty four (24) hours beginning at any point of time.

k. All reference to “Core Team Members” shall mean employees who have been officially identified and informed by the Group of their core team status as at 1 July 2009. Thereafter, entrance into the core team shall be on a yearly basis and employees must fulfil the following criteria, subject to the endorsement of the Head of SBU and approved by the Senior Partner and Group CEO.

   i. In service for at least two (2) years;
   ii. Possess a Degree or Professional Qualification in relevant discipline;
   iii. Achieved a performance rating of at least 4.0 for two (2) consecutive years;
   iv. Completed an approved Self Assessment Profile and
   v. Attended an Asiaworks Course/Outward Bound School.

l. All reference to ”Financial Year” shall mean the period ended 30 June of every year unless and until there is a change in financial year.

m. All reference to “Strategic Business Unit” (SBU) shall mean a business unit in the Group that is a profit centre.

n. All reference to “HR Department” shall mean the “Human Resource Department”.

o. All reference to “Admin Department” shall mean the “Administration Department”
p. All reference to “KPI” shall mean “Key Performance Indicators”.

q. All reference to “Group CEO” shall mean “Group Chief Executive Officer”.
SECTION 1: UHY KL GROUP SCHEME OF SERVICES

1.0 THE CONTRACT OF EMPLOYMENT

1.1 Employee Job Classification and Grade

<table>
<thead>
<tr>
<th>Job Classification</th>
<th>Job Grade</th>
<th>Category</th>
<th>Position</th>
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</thead>
<tbody>
<tr>
<td>NEW</td>
<td>CURRENT</td>
<td>NEW</td>
<td></td>
</tr>
<tr>
<td>Senior Management</td>
<td>1</td>
<td>SM</td>
<td>Partner/ Partner/</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Director</td>
</tr>
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<td></td>
<td></td>
<td></td>
<td>Group CEO/</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Managing Director/</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Partner/</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Executive Director</td>
</tr>
<tr>
<td>Management</td>
<td>2</td>
<td>M1</td>
<td>Principal/ Principal/</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Head of SBU/ Head of SBU/</td>
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<td></td>
<td></td>
<td></td>
<td>Associate Director</td>
</tr>
<tr>
<td>Management</td>
<td>3</td>
<td>M2</td>
<td>Manager</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Management</td>
<td>4</td>
<td>M3</td>
<td>Assistant Manager</td>
</tr>
<tr>
<td>Executive</td>
<td>5</td>
<td>E1</td>
<td>Supervisor</td>
</tr>
<tr>
<td>Executive</td>
<td>6</td>
<td>E2</td>
<td>Senior Semi-Senior</td>
</tr>
<tr>
<td>Executive</td>
<td>7</td>
<td>E3</td>
<td>Executive I Executive/</td>
</tr>
<tr>
<td>Executive</td>
<td>8</td>
<td>E4</td>
<td>Administrator</td>
</tr>
<tr>
<td>General Executive</td>
<td>9</td>
<td>NE</td>
<td>Field Executive</td>
</tr>
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<td></td>
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1.2 Appointment

1.2.1 Every new employee will be given an appointment letter by the HR Department before reporting for duty in his or her respective SBU/Department.

1.2.2 The Group has the right to verify information given in the Job Application Form. Any misrepresentation of facts in application form shall be sufficient grounds for immediate dismissal.
1.2.3 All employees shall be subject to the terms and conditions stated in this handbook.

1.3 Employee Personal Information

1.3.1 It shall be the responsibility of every employee to notify the HR Department of any changes in status concerning family, address, telephone number or latest educational attainment. This will enable the Group to maintain up-to-date records.

1.4 Pre-employment Medical Check-Up

1.4.1 All new employees shall undergo a medical check-up prior to issuance of the letter of employment.

1.4.2 The Group reserves the right to terminate an employee if the employee is certified unfit to work by the registered medical practitioner.

1.5 Orientation Programs

Orientation programs have been designed for all new employees to ensure assimilation into the Group:

1.5.1 General Orientation - The general orientation will be conducted by the HR Department for all new employees to ensure that they:

1.5.1.1 understand the Group’s policies and benefits

1.5.1.2 understand the nature of business and structure of the Group

1.5.2 Departmental Orientation - The departmental orientation will be conducted by the Head of SBU of the new employee.

1.6 Probation and Confirmation

1.6.1 All permanent employees are required to serve on probation from the date of appointment as follows:

<table>
<thead>
<tr>
<th>Job Classification</th>
<th>Period</th>
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<tbody>
<tr>
<td>All</td>
<td>6 months</td>
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</table>

1.6.2 An employee will be required to attend a confirmation evaluation interview with the employee’s Head of SBU/Line Manager at the end of the probationary period.

1.6.3 The probationary period will be extended for another period of not more than six (6) months if the employee’s performance does not meet with the Group’s expectations.
1.6.4 The probationary period may be extended for a further period of not more than six (6) months if the employee’s performance does not meet the Group’s expectations.

1.6.5 The Group shall inform an employee in writing, as to whether the employee has been confirmed in the employment or otherwise.

1.6.6 An employee shall remain on probation as long as the Group has not confirmed the employment in writing.

1.6.7 The Group reserves the right to terminate an employee on performance ground if he does not fulfil the Group’s expectations during or at the end of the probationary period or extended probationary period.

1.6.8 In the event where the employee on temporary employment is offered permanent employment in a position of a job scope that is different from his temporary employment, he shall be required to undergo a probationary period as per normal.

2.0 HOURS OF WORK

2.1 An employee is required to adhere to the normal working hours as specified below at all times:

   Monday to Friday : 8.30 am – 5.30 pm

   Lunch Break : 1.00 pm – 2.00 pm

3.0 TRANSFER, SECONDMENT AND PROMOTION

3.1 Transfer and Secondment

3.1.1 The Group may at its absolute discretion transfer and second an employee to any section, department or division based on such business requirement as follows:

   3.1.1.1 Service or expertise required by the receiving agency
   3.1.1.2 Employee has been in the same position for a long time
   3.1.1.3 Reorganisation of the Group
   3.1.1.4 Staffing of newly created positions
   3.1.1.5 Staffing of vacant positions

3.1.2 An employee who refuses or rejects the transfer or secondment order shall be deemed to have breached the service contract with the Group and may be subject to disciplinary actions being taken by the Group.
3.2 Promotion

3.2.1 The Group at its absolute discretion may consider promoting suitable employee to a higher position, which may be available in the Group.

3.2.2 An employee selected for promotion shall be required to serve a promotion probationary period of six (6) months.

3.2.3 In the event where the employee is unable to perform and meet the higher responsibility and expectations satisfactorily and thus not confirmed in his new position, he shall be reverted to his former position and withdraw his acting allowance without prejudice to his future prospect within the Group.

4.0 LEAVING THE COMPANY

4.1 Termination of Employment

4.1.1 Either party may terminate the contract of service by giving to the other party the following notice in writing or payment in lieu as follows:

<table>
<thead>
<tr>
<th>Period</th>
<th>Job Classification</th>
<th>Notice Period</th>
</tr>
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<tbody>
<tr>
<td>During Probation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M3 and above</td>
<td>1 month</td>
<td></td>
</tr>
<tr>
<td>E1 and below</td>
<td>2 weeks</td>
<td></td>
</tr>
<tr>
<td>Upon Confirmation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M3 and above</td>
<td>3 months</td>
<td></td>
</tr>
<tr>
<td>E1</td>
<td>2 months</td>
<td></td>
</tr>
<tr>
<td>E2 and below</td>
<td>1 month</td>
<td></td>
</tr>
</tbody>
</table>

4.1.2 The termination notice stated above shall not be applicable in cases of breach of contract or termination on disciplinary grounds.

4.1.3 An employee who has abandoned his job shall not be eligible for re-hire and shall not be entitled to any recourse against the Group.

4.1.4 The Group shall reserve the right to continue to keep any employee who has passed his retirement age in employment under a separate contract of employment for a specified period which may be renewed at the absolute discretion of the Group.

4.1.5 The Group shall reserve the right to terminate the service of any employee for poor performance or for failure to achieve minimum targets set.

4.1.6 In the event of a termination of contract due to a medical board out, the award of medical compensation shall be at the sole discretion of the Group.

4.1.7 In the event of a termination of contract due to retrenchment, the award of retrenchment benefits shall be at the sole discretion of the Group.
4.1.8 An employee shall also be required to settle all outstanding liabilities, loans and other obligations owed to the Group prior the last day of work, failing which, the Group shall offset the monies and liabilities from all payment due to the employee i.e. salary, allowances and leave balances.

4.1.9 The Group shall reserve the right to execute legal action and report the employee to the Labour and Industrial Relations office in the event the employee fails to settle any of the outstanding payment due to the Group.

4.1.10 The employee who has resigned from the Group shall not be eligible for re-hiring three (3) years from his resignation except with the approval from the Senior Partner/Group CEO.

4.1.11 The Group reserves the right to carry out any retrenchment exercise.

4.2 Termination Procedure

4.2.1 An employee’s service can be terminated by either the Group or the employee by serving the other party a written notice or payment in lieu of the notice period as specified in Clause 4.1.1.

4.2.2 Upon termination of services whether by resignation or otherwise, the employee shall surrender all Group's property and settle all monies and liabilities due to the Group before leaving the service of the Group.

4.2.3 An employee will be eligible to receive all unused accrued leave for the calendar year provided you have complied with all the exit procedures of the Group.

4.3 Job Abandonment

4.3.1 In the event an employee fails to report for work without notifying the Head of SBU/Line Manager for two (2) or more consecutive workdays, it will be construed as job abandonment in accordance to Section 15-2 of the Employment Act, 1955.

4.3.2 If an employee has abandoned his/her job, the employee will be terminated with immediate effect and shall not be eligible for rehire and shall not be entitled to any recourse against the Group.

4.4 Retirement

4.4.1 On his/her birth date of Fifty Five (55) years, an employee will have reached the official age for retirement.

4.4.2 The Group may however at its absolute discretion offer re-employment on a contractual basis to the employee who has retired. The employee shall then no longer be a permanent employee of the Group but instead shall be a contractual employee.
4.5 Exit Interview

4.5.1 When an employee’s employment with the Company ends, he/she may be required to attend an “exit interview” with the Head of SBU.

5.0 TYPES OF LEAVE

5.1 Federal and State Public Holidays

5.1.1 An employee shall be entitled to paid holidays on all gazetted Federal and State Public Holidays relevant to the state in which the employee is employed at his ordinary rate of pay in any one (1) calendar year.

5.1.2 All employees shall be allowed to go off one and a half (1½) hours earlier on the eve of the following festive holidays:

- 5.1.2.1 Chinese New Year
- 5.1.2.2 Hari Raya Puasa
- 5.1.2.3 Wesak Day
- 5.1.2.4 Hari Raya Haji
- 5.1.2.5 Deepavali
- 5.1.2.6 Christmas Day

5.1.3 If a public holiday falls on a Sunday, the next working day shall automatically be considered a replacement holiday.

5.1.4 If an employee is working outstation in a state that does not observe the Group’s observed public holidays, the employee will be given a replacement day off. Alternatively, if an employee observes a state public holiday that is not observed by the Group, the employee shall make good accordingly by way of service subsequently, unless prior arrangements can be made with the client concerned to work on that day.

5.1.5 An employee who absents himself from work on a working day immediately preceding or immediately succeeding a public holiday or two (2) or more consecutive public holidays or any other day or days substituted thereof under this section without the prior consent of his Head of SBU /Line Manager, shall not be entitled to any holiday pay for such holiday or consecutive holidays unless he has a reasonable excuse for such absence.

5.2 Annual Leave

5.2.1 Annual leave is granted to all employees for purpose of rest, relaxation, the pursuit of leisure activities and to attend to personal matters.

5.2.2 Annual leave entitlements are calculated on a calendar year basis and all employees shall be entitled to paid annual leave per calendar year as follows:
5.2.3 A confirmed employee, who has not completed a full year of service as at 31 December, shall be given proportionate annual leave.

5.2.4 An employee who fails to take such leave at the end of each calendar year shall be allowed to carry forward a maximum of five (5) days of such annual leave to the following year. All leaves carried forward must be consumed within the first three (3) months of the year to which it is carried forward otherwise it shall be forfeited.

5.2.5 An employee who is indisposed or injured while on annual leave shall have a vacation credit for the day(s) on which he is certified by a Registered Medical Practitioner as being unfit for work, provided that in such case, the employee shall notify the Group within forty-eight (48) hours from the day of the medical leave. However, the employee must obtain the prior approval of his Head of SBU/Line Manager if he wishes to extend the vacation days by the number of medical leave obtained. Otherwise, the Group reserves the right to give an alternative day off on another occasion.

5.2.6 An employee shall apply for his annual leave one (1) week in advance. Where the application for leave is more than five (5) working days, employees shall apply for approval two (2) weeks in advance. Leave application that is applied less than the approved notice will be considered as Emergency Leave unless otherwise approved by the Head of SBU/Line Manager and Senior Partner/Group CEO.

5.2.7 The leave days will first be deducted from the Time-Off-In-Lieu if any before it is deducted from the annual leave entitlement.

5.2.8 No employee shall go on leave without the prior approval of the Group. If an employee is absent from work for more than one and a half (1 1/2) hours with or without prior approval, that day will be considered as a full day’s leave.

5.2.9 For the purpose of calculating leave, a Saturday shall be deemed to be a full working day and leave taken on half day basis shall be regarded as one day leave.

5.2.10 The Group shall allow all employees a maximum of three (3) days emergency leave, which shall be part of their annual leave in cases of emergency whereby the presence of the employee is very much needed.
HR/Admin Department will issue a warning letter to those employees who utilise more than three (3) days of emergency leave.

5.2.11 The Group reserves the right to take disciplinary action against an employee who abuses the emergency leave privilege. During the day of the emergency leave, the employee must inform the Head of SBU /Line Manager and HR/Admin Department of the leave latest before 10.00am.

5.2.12 In addition, the employee is required to inform his colleague to complete and submit the Medical /Emergency Leave Notification Form to the Group CEO.

5.2.13 During the notice period of resignation, no employee shall be permitted to take his available annual leave during this period, except with the prior approval of the Group.

5.2.14 The Group has the full discretion to allow an employee to take his available annual leave partially or in full during the notice period of resignation.

5.2.15 The Group reserves the right at any time to recall an employee who is on leave or cancel his approved leave if the exigencies of service require the employee’s return.

5.2.16 In the event where an employee is recalled for duty, the annual leave shall be reinstated by the Group.

5.2.17 All employees shall be required to fill in the Leave Application Form and have their leave balance verified by the HR/Admin Department.

5.2.18 The Leave Application Form shall be submitted to the Head of SBU/Line Manager at least one (1) week and two (2) weeks (leave more than 5 days) prior to the intended leave period.

5.2.19 Written approval must be obtained from the Group CEO after recommendation from the Head of SBU/Line Manager before commencing leave.

5.3 Medical and Hospitalisation Leave

5.3.1 Subject to the provisions of the Employment Act, 1955, an employee shall be entitled to paid medical leave, when no hospitalisation is necessary, as follows:

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>No. of Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 2 years</td>
<td>14 days</td>
</tr>
<tr>
<td>2 to less than 5 years</td>
<td>18 days</td>
</tr>
<tr>
<td>More than 5 years</td>
<td>22 days</td>
</tr>
</tbody>
</table>
5.3.2 All paid medical leave shall be granted upon recommendation by a Registered Medical Practitioner approved by the Group and supported by a medical certificate.

5.3.3 Medical leave shall include medical leave given by a Registered Dental Practitioner.

5.3.4 In the event where hospitalisation is necessary, the employee is entitled to sixty (60) days of hospitalisation leave in aggregate (i.e. inclusive of any medical leave taken under Clause 5.3.1) in each calendar year.

5.3.5 Where recommended by the Registered Medical Practitioner, confirmed employees shall be granted treatment and hospitalisation in a ward which is applicable to the employee’s category of group medical care (Refer to policy on Insurance Coverage).

5.3.6 In the event where an employee is certified by a Registered Medical Practitioner to be ill enough to be hospitalised but is not hospitalised for whatever reason, the employee shall be deemed to be hospitalised for the purpose of this section.

5.3.7 An employee who reports to a Registered Medical Practitioner and who is subsequently not granted medical leave shall report for duty directly after completion of the medical examination.

5.3.8 In the event where an employee over-consumes or does not comply with the medical/hospitalisation leave procedures in utilising his medical/hospitalisation leave entitlement, the leave taken shall then be offset against the annual leave.

5.3.9 In the event where the employee is not eligible for annual leave, it shall then be considered as leave without pay.

5.3.10 An employee who is on medical leave shall immediately inform his Head of SBU/Line Manager and HR/Admin Department of the medical leave, the nature of the illness and the expected duration of absence before 10.00 am on the day he is on medical leave.

5.3.11 The Group reserves the right to take disciplinary action against an employee who abuses the medical leave privilege. During the day of the medical leave, the employee must inform the Head of SBU/Line Manager and HR/Admin Department of the leave latest before 10.00 am.

5.3.12 Upon returning to work, the employee shall submit the Leave Application Form and medical certificate to the Head of SBU/Line Manager for recommendation prior approval from the Group CEO.

5.3.13 In the event of hospitalisation, the employee or his next of kin shall immediately inform the Head of SBU/Line Manager. Upon returning to work, the employee shall submit the Leave Application Form and
5.4 Maternity Leave

5.4.1 All female employees shall be entitled to maternity leave for a maximum period of sixty (60) consecutive days in accordance with the provision of the Employment Act, 1955.

5.4.2 A female employee shall be entitled to paid maternity leave if:

5.4.2.1 She has worked for a continuous period of ninety (90) days during the nine (9) months period before the day of the confinement and;

5.4.2.2 She is an employee at any time during the four (4) months before the confinement.

5.4.3 The maternity leave may be taken on, before and/or immediately after the day of delivery.

5.4.4 The employee shall apply for maternity leave not less than four (4) weeks prior commencement of the intended maternity leave period.

5.4.5 During the maternity leave, the employee shall be paid in the normal manner.

5.4.6 The entitlement of sixty (60) days maternity leave is inclusive of rest days and any applicable Public Holiday that falls within the maternity leave period.

5.4.7 An employee shall not be entitled to paid maternity leave if she has five (5) or more surviving children at the time of the confinement.

5.4.8 Leave on account of miscarriage prior to the 28th week of pregnancy shall not be considered as maternity leave but as normal medical leave.

5.4.9 In the event where the employee submits her resignation prior to or during her maternity leave, the Group shall reserve the right to disregard the maternity leave period as part of the notice period of resignation.

5.4.10 The employee shall be required to notify her Head of SBU/Line Manager of her intended period of maternity leave and submit the Leave Application Form to the Head of SBU/Line Manager for recommendation prior approval from the Group CEO not less than four (4) weeks prior commencement of the intended maternity leave period for approval.
5.5  **Special Leave**

The following special leaves shall be granted at the discretion of the Group and subject to exigencies of the Group’s business.

5.5.1  **Marriage leave** - An employee who has been confirmed and in continuous employment with the Group for at least one (1) year, on the occasion of his 1st legal marriage, shall be entitled to three (3) working days paid *marriage leave* while in the service of the Group.

5.5.1.1 The employee shall be required to produce documentary evidence (eg. marriage certificate) in support of his application for marriage leave.

5.5.1.2 This privilege shall only be granted once. The employee shall apply seven (7) days in advance from the intended date.

5.5.2  **Paternity Leave** - A male employee who has been confirmed and in continuous employment with the Group for at least one (1) year shall be entitled to two (2) working days *paternity leave* on the birth of every child to his 1st legal wife up to five (5) deliveries.

5.5.2.1 The employee shall be required to produce documentary evidence (eg. birth certificate) in support of his application.

5.5.2.2 The employee shall notify to the Head of SBU/Line Manager and HR/Admin Department.

5.5.3  **Compassionate Leave** - An employee shall be eligible for two (2) working days of *compassionate leave* per event of a death of a family member.

5.5.3.1 The employee shall be required to produce documentary evidence (eg. death certificate) to the satisfaction of the Group in support and to qualify for such leave upon his return to work.

5.5.3.2 The maximum number of compassionate leave days shall not exceed six (6) days per annum.

5.5.3.3 The employee shall notify to the Head of SBU/Line Manager and HR/Admin Department.

5.5.4  **Examination / Study Leave** - An employee shall be eligible for three (3) working days of *examination/study leave* per subject (inclusive of the examination days) for their first attempt while pursuing courses that are approved by the Group.

5.5.4.1 The employee shall be required to produce documentary evidence of examination registration and examination schedule in support of his application.
5.5.4.2 The employee shall apply for the leave at least seven (7) days in advance from the intended date.

5.5.5 In the event where an employee over-consumes or does not comply with the procedures in utilising his special leaves entitlement, the leave taken shall then be offset against the annual leave.

5.5.6 In the event where the employee is not eligible for annual leave, it shall then be considered as leave without pay.

5.5.7 An employee shall fill up the Leave Application Form and attach it together with the relevant documentary evidence where applicable to support the application.

5.5.8 The Leave Application Form shall be submitted to the Head of SBU/Line Manager within three (3) working days from the leave period.

5.5.9 Written approval must be obtained from the Group CEO after recommendation from the Head of SBU/Line Manager before commencing leave.

6.0 MEDICAL BENEFITS

6.1 Outpatient and Specialist Medical and Dental Benefits

6.1.1 The Group shall provide medical and specialist medical benefits to confirmed employees only.

6.1.2 Medical Benefit

<table>
<thead>
<tr>
<th>Job Grade</th>
<th>Annual Entitlement</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Levels</td>
<td>RM500.00 per calendar / RM50.00 per visit</td>
</tr>
</tbody>
</table>

6.1.2.1 For any specialist treatment, all employees are required to obtain referral letters from panel clinic before proceeding for treatment.

6.1.2.2 The medical benefit shall exclude the following:

6.1.2.2.1 Ophthalmic treatment;

6.1.2.2.2 Expenses incurred as a result of pregnancy, confinement, self-inflicted injuries, illness or diseases arising from misconduct or exposure to any unjustifiable hazard;

6.1.2.2.3 Expense incurred as a result of attempted suicide, or injury arising from the performance of an unlawful act, provoked assault or breach of the peace, or under the influence of illegal drugs/alcohol;

6.1.2.2.4 Expenses incurred for the treatment of venereal diseases or drugs addiction;
6.1.2.2.5 Treatment and medication for mental cases;
6.1.2.2.6 Vaccination (Note: For cases in which the situation warrants the vaccination, such as mandatory or recommended vaccination for travel to specific countries or where there is approval from the Head of SBU, the cost of the vaccination shall be reimbursed); and
6.1.2.2.7 Provision of food supplement, vitamin etc.

6.1.1.3 In addition, employees under Job Grade M2 and above (Core Team Only) shall be entitled to medical benefits of claiming for a physical check-up conducted by a Registered Medical Practitioner up to a maximum of RM500.00 per annum.

6.1.3 Dental Benefit

6.1.3.1 The following categories of employees shall also be eligible for dental benefits of claiming for dental treatment sought from a Registered Dental Practitioner as follows:

<table>
<thead>
<tr>
<th>Job Grade</th>
<th>Entitlement per calendar year</th>
</tr>
</thead>
<tbody>
<tr>
<td>For Core Team Only</td>
<td></td>
</tr>
<tr>
<td>M1 and above</td>
<td>RM500.00</td>
</tr>
<tr>
<td>M2</td>
<td>RM200.00</td>
</tr>
<tr>
<td>M3 and below</td>
<td>RM150.00</td>
</tr>
</tbody>
</table>

6.1.3.2 The coverage of dental treatment shall exclude dental treatment of cosmetic nature.

6.1.4 The medical and dental benefits are annual reimbursement benefits and unutilised benefits shall be forfeited at the end of each calendar year.

6.2 Prolonged Illness

6.2.1 An employee who is diagnosed with prolonged illness during his tenure of employment shall be entitled to the following provisions for the subsequent six (6) months period:

<table>
<thead>
<tr>
<th>Period</th>
<th>Benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st – 3rd month</td>
<td>Full pay leave</td>
</tr>
<tr>
<td>4th – 6th month</td>
<td>No pay leave</td>
</tr>
</tbody>
</table>

6.2.2 At the end of the six (6) months period, if the employee is still certified unfit to work by a Registered Medical Practitioner, the Group shall reserve the right to terminate the employment on medical grounds.

6.2.3 An employee shall be eligible for the prolonged illness benefit only upon submission of the original medical report issued by the Registered Medical Practitioner to substantiate his claim. Otherwise, the Group shall reserve the right to withhold the provision.
6.2.4 An employee who has been officially diagnosed with a prolonged illness shall immediately inform his Head of SBU/Line Manager of his medical status and submit his medical report from the Registered Medical Practitioner to the HR/Admin Department for verification.

6.3 Group Insurance Coverage

**Group Hospitalisation and Surgical**

6.3.1 The Group shall provide the following Group Insurance coverage for confirmed employees only.

6.3.2 The coverage for employee under the Group Hospitalisation policy shall be as follows:

<table>
<thead>
<tr>
<th>Job Grade</th>
<th>Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>M1 and above</td>
<td>3</td>
</tr>
<tr>
<td>M2</td>
<td>2</td>
</tr>
<tr>
<td>M3 and below</td>
<td>1</td>
</tr>
</tbody>
</table>

6.3.3 An employee shall be required to obtain a referral letter from a general practitioner to be eligible for the hospitalisation and surgical benefit coverage.

6.3.4 The employee can refer to the HR/Admin Department for the schedule of benefits for the Group Hospitalisation Policy.

**Group Personal Accident**

6.3.5 The coverage for employees under the Group Personal Accident shall be as follows:

<table>
<thead>
<tr>
<th>Job Grade</th>
<th>Capital Sum Insured and Benefits (RM)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Accidental Death</td>
</tr>
<tr>
<td>M1 and above</td>
<td>300,000</td>
</tr>
<tr>
<td>M2 and M3</td>
<td>200,000</td>
</tr>
<tr>
<td>E1 and below</td>
<td>100,000</td>
</tr>
</tbody>
</table>

6.3.6 The Group reserves the right to make any adjustment and changes to the coverage in accordance to the policies made available by the insurance companies.

6.3.7 An employee shall immediately inform the HR/Admin Department and Head of SBU in the event where he is being referred to be hospitalised by the general medical practitioner. This requirement shall be exempted for accident case.
6.3.8 In the event of an accident, an employee or his next of kin shall immediately inform the Head of SBU/Line Manager or the Admin Department in the event of any accident, where possible.

6.3.9 In the event where the actual bill exceeds the coverage provided for by the insurance Group, the employee shall settle the difference on his own.

7.0 SPECIAL INCENTIVES

7.1 Reimbursement of Travelling Claims and Petrol Allowance

7.1.1 An employee who is required to travel on Group business purposes shall be entitled to the specific type of mileage claims as prescribed below.

7.1.2 The rate of **mileage claim** (inclusive of toll and parking expenses) is as follows:

<table>
<thead>
<tr>
<th>Transportation Type</th>
<th>Entitlement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motorcar</td>
<td>RM 0.90</td>
</tr>
</tbody>
</table>

7.1.3 The mileage claims is not applicable for travel to attend trainings or travelling to and from the employee’s home to base office and vice versa. The cut off date is every 15th and last day of the month. The claim is required to be submitted three (3) days from the cut off date.

7.1.4 All mileage claims incurred on Group business purposes shall be chargeable to clients.

7.1.5 For travel to specific clients, the rate of transportation claims shall be followed as stated in the table below. Any further changes will be advised via memorandum to employees.

<table>
<thead>
<tr>
<th>Location / Area</th>
<th>Client (Example)</th>
<th>Rate per way (including parking and toll)</th>
</tr>
</thead>
<tbody>
<tr>
<td>KL City Centre</td>
<td>Nepline</td>
<td>RM35.00</td>
</tr>
<tr>
<td>Jalan Duta</td>
<td>IRB</td>
<td>RM10.00</td>
</tr>
<tr>
<td>Petaling Jaya</td>
<td>LBS</td>
<td>RM30.00</td>
</tr>
<tr>
<td></td>
<td>EOG</td>
<td>RM20.00</td>
</tr>
<tr>
<td>Kepong</td>
<td>GHL</td>
<td>RM30.00</td>
</tr>
<tr>
<td>Subang Jaya</td>
<td>SEB</td>
<td>RM40.00</td>
</tr>
<tr>
<td>Shah Alam</td>
<td>Wangzheng</td>
<td>RM50.00</td>
</tr>
<tr>
<td></td>
<td>LBI</td>
<td>RM45.00</td>
</tr>
<tr>
<td>Klang</td>
<td>Satang</td>
<td>RM60.00</td>
</tr>
<tr>
<td></td>
<td>Alpine Pipe</td>
<td>RM60.00</td>
</tr>
<tr>
<td>Balakong</td>
<td>Watta</td>
<td>RM50.00</td>
</tr>
</tbody>
</table>
7.1.6 In addition, confirmed professional employees under the following positions shall be entitled to a monthly Petrol Allowance or claim for commuting to work as follows:

<table>
<thead>
<tr>
<th>Location</th>
<th>Location Type</th>
<th>Maximum Entitlement (per month)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kajang</td>
<td>SYE Marketing</td>
<td>RM60.00</td>
</tr>
<tr>
<td></td>
<td>BWC Engineering</td>
<td>RM45.00</td>
</tr>
<tr>
<td>Puchong</td>
<td>Lite – Tech</td>
<td>RM40.00</td>
</tr>
<tr>
<td>Phileo Damansara</td>
<td>Pos Ad</td>
<td>RM35.00</td>
</tr>
<tr>
<td>Selanggran</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cheras</td>
<td></td>
<td>RM25.00</td>
</tr>
<tr>
<td>Damansara Heights</td>
<td></td>
<td>RM15.00</td>
</tr>
<tr>
<td>Kelana Jaya</td>
<td>Kelana Jaya Centre Point</td>
<td>RM30.00</td>
</tr>
</tbody>
</table>

7.1.7 An employee shall be eligible to reimbursement of travelling claims and petrol allowance only if the claim form is attached with relevant supporting documents. Otherwise, the Group shall reserve the right to reject the claim made by an employee.

7.2 Mobile Phone Allowance

7.2.1 The Group shall provide the following mobile phone allowance for confirmed professional employees only.

7.2.2 An employee shall be entitled to mobile phone claims of up to a maximum of RM50.00 per month.

7.2.3 An employee shall be eligible to claim for mobile phone claim charges only if the Claim Form is attached with relevant original supporting documents. Otherwise, the Group shall reserve the right to reject the claim by an employee.

7.3 Entertainment Claims

7.3.1 Only employees of Job Grade M1 and above shall be entitled to entertainment claims for Group business purposes.

7.3.2 For employees of Grade M1, entertainment exceeding RM600.00 per month or RM200.00 per receipt shall require the approval of the Senior Partner/Group CEO prior to the occasion.

7.3.3 Entertainment expenses shall be on a “need to” basis.
7.3.4 Entertainment must not be carried out indiscriminately, excessively, or in a lavish manner.

7.3.5 The employee submitting the claim must be present and in the event where there are a group of employees present. In an exceptional case, where an employee is asked to entertain clients, visitors or government officers, a prior approval must be obtained from Head of SBU/Line Manager, Senior Partner/Group CEO to submit the claim.

7.3.6 Employees are encouraged to avoid signing for entertainment expenses on behalf of the Group but to pay for the entertainment expenses with cash and claim reimbursement.

7.3.7 All entertainment claims shall be submitted with a report briefly summarising the business discussed to the Senior Partner/Group CEO.

7.3.8 An employee shall be eligible to entertainment claims only if the claim form is attached with relevant supporting documents. Otherwise, the Group shall reserve the right to reject the claim made by an employee.

7.4 Outstation Travel Benefits

Travel Class

7.4.1 All employees shall be entitled to the type of travel class and claims accordingly as follows:

<table>
<thead>
<tr>
<th>Travel Mode</th>
<th>Travel Class/Claims</th>
</tr>
</thead>
<tbody>
<tr>
<td>Own driving</td>
<td>RM0.90 per km (excluding toll)</td>
</tr>
<tr>
<td>Taxi</td>
<td>As per actual receipt</td>
</tr>
<tr>
<td>Flight</td>
<td></td>
</tr>
<tr>
<td>Ticket</td>
<td>Economy</td>
</tr>
<tr>
<td>Airport Taxes</td>
<td>As per actual receipt</td>
</tr>
</tbody>
</table>

7.4.2 For taxi travel, employees are encouraged to share taxis whenever they travel in a group and the Group shall reimburse one (1) claimant per taxi.

7.4.3 For air travel, employees are encouraged to first request the client to book the flight ticket on their behalf, then through one the Group’s client who is in the travel business if applicable.

7.4.4 In the event where both avenues are not possible, the employee shall book the flight ticket on his own.

7.4.5 All travel expenses incurred shall be chargeable to the respective client.

7.4.6 An employee shall be eligible to outstation travel claims only if the claim form is attached with relevant original supporting documents. Otherwise,
the Group shall reserve the right to reject the claim made by an employee.

7.4.7 An employee who has incurred outstation travel expenses shall submit the respective claims three (3) days from the cut off date to the Head of SBU/Line Manager for recommendation. The cut off date is every 15th and last day of the month. The claim is required to be submitted three (3) days from the cut off date.

7.4.8 An employee who has incurred outstation travel expenses shall submit the Claim Form, attached with the relevant original receipts/bills, to the Senior Partner/Group CEO for approval before forwarding to the Admin Department for verification.

Subsistence Allowance

7.4.9 Employees who are assigned to conduct Group business that require to be stationed overnight shall be entitled to subsistence allowance. The per day rates for Subsistence Allowance shall be as follows:

<table>
<thead>
<tr>
<th>Domestic Travel</th>
<th>Job Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>M3 and above</td>
</tr>
<tr>
<td>West Malaysia</td>
<td>RM45</td>
</tr>
<tr>
<td>East Malaysia</td>
<td>RM54</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>International Travel</th>
<th>M3 and above</th>
<th>E1 and below</th>
</tr>
</thead>
<tbody>
<tr>
<td>Singapore, Philippines and Brunei</td>
<td>USD45</td>
<td>USD35</td>
</tr>
<tr>
<td>Indonesia, Thailand, Vietnam and Myanmar</td>
<td>USD35</td>
<td>USD25</td>
</tr>
<tr>
<td>Japan</td>
<td>USD80</td>
<td>USD70</td>
</tr>
<tr>
<td>USA, UK, Canada, Europe and Northern Ireland</td>
<td>USD70</td>
<td>USD60</td>
</tr>
<tr>
<td>China, Hong Kong, Taiwan and Korea</td>
<td>USD50</td>
<td>USD40</td>
</tr>
<tr>
<td>India, Pakistan and Sri Lanka</td>
<td>USD40</td>
<td>USD30</td>
</tr>
<tr>
<td>Australia and New Zealand</td>
<td>USD60</td>
<td>USD50</td>
</tr>
<tr>
<td>South Africa and other African Countries</td>
<td>USD45</td>
<td>USD35</td>
</tr>
<tr>
<td>Latin American countries</td>
<td>USD40</td>
<td>USD30</td>
</tr>
</tbody>
</table>

7.4.10 The outstation travel allowance shall be payable only if the outstation travel involves overnight stay or if the duration of the trip is more than eight (8) hours from the time of departure to time of arrival at state/country of workplace.
7.4.11 The maximum period payable for any one continuous trip shall be one (1) month.

7.4.12 In the event where the period exceeds one (1) month, prior approval shall be sought from the Senior Partner/Group CEO, and separate arrangements shall be made.

7.4.13 In the event where there is a discrepancy in the disbursement of subsistence allowance, the Subsistence Allowance Breakdown Guide shall be used as reference.

Accommodation

7.4.14 All employees shall be entitled to the provision of accommodation as follows:

<table>
<thead>
<tr>
<th>Travel Status</th>
<th>Room Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 person</td>
<td>Standard Single Room</td>
</tr>
<tr>
<td>2 persons</td>
<td>Standard Double Room</td>
</tr>
</tbody>
</table>

7.4.15 The Group shall reimburse the full payment for accommodation expenses and other necessary expenses (eg. fax and/or secretarial services) based on actual receipts/bills submitted. Such expenses shall be chargeable to the respective client.

7.4.16 In the event where no receipt/bill is submitted because the employee travelling to his hometown or any other state, wishes to stay at his home address or on his own arrangement, the Group shall reimburse him for accommodation at a rate of RM30 per night.

7.4.17 Male and female employees are prohibited from sharing the same room.

7.4.18 The Group reserve the right to reject any claim if there is no original bill/receipt to be submitted for the claim.

7.5 Uniform

7.5.1 The Group shall provide uniforms for employees who are hired for the position of Despatch, Driver and/or Tea Lady.

7.5.2 The Group shall provide uniforms to eligible employees on connection with their duties:

<table>
<thead>
<tr>
<th>Designation</th>
<th>Uniform Entitlement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Despatch, Driver, Tea Lady</td>
<td>5 sets per year</td>
</tr>
</tbody>
</table>

7.5.3 The employee shall be required to wear the uniform during official working hours or whenever he is on duty.
7.6 Long Service Award

7.6.1 The Group values commitment and loyalty of employees and shall reward employees who exhibit these qualities in the form of long service awards.

7.6.2 All confirmed employees shall be eligible for long service awards upon completion of specific periods of continuous service with the Group, subject to a clean disciplinary record.

7.6.3 Periods of No Pay Leave shall not be counted towards the continuous service period.

7.6.4 The corresponding award value for the long service award shall be as follows:

<table>
<thead>
<tr>
<th>Years Of Continuous Service</th>
<th>Award Value</th>
<th>Award Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 years</td>
<td>Below RM1,500</td>
<td>Token of appreciation</td>
</tr>
<tr>
<td>5 years</td>
<td>RM1,500</td>
<td>Meal vouchers or Shopping/Retail/Spa vouchers</td>
</tr>
<tr>
<td>10 years</td>
<td>RM3,400</td>
<td>Meal vouchers, Shopping/Retail/Spa vouchers, or Travel packages</td>
</tr>
<tr>
<td>15 years</td>
<td>RM5,700</td>
<td></td>
</tr>
<tr>
<td>20 years</td>
<td>RM8,400</td>
<td></td>
</tr>
<tr>
<td>25 years</td>
<td>RM11,500</td>
<td></td>
</tr>
<tr>
<td>30 years</td>
<td>RM15,000</td>
<td></td>
</tr>
</tbody>
</table>

7.6.5 Long service awards are not exchangeable for cash.

7.6.6 The eligibility for long service awards for employees who have completed the requisite period of continuous service with disciplinary records shall be at the sole discretion of the Group.

7.7 Commitment Incentive

7.7.1 A confirmed employee who does not utilise any of his medical leave and/or emergency leave entitlement within the relevant assessment period shall be eligible for the following commitment incentive, provided they have been punctual during the relevant assessment period:

<table>
<thead>
<tr>
<th>Type of Leave Unutilised</th>
<th>Commitment Incentive</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medical Leave</td>
<td>RM300.00</td>
</tr>
<tr>
<td>Emergency Leave</td>
<td>RM300.00</td>
</tr>
<tr>
<td>Medical and Emergency Leave</td>
<td>RM1,000.00</td>
</tr>
</tbody>
</table>
7.7.2 The disbursement of the commitment incentive shall be paid within two (2) months immediately after the end of each assessment period.

7.7.3 There shall be no pro-rating of the commitment incentive and new employees who join the Group within the assessment period shall have to wait till the completion of the next full assessment period to qualify for the commitment incentive.

7.7.4 An employee who is serving out his notice period of resignation/termination shall not be entitled for the commitment incentive.

7.8 Client Introduction Incentive

7.8.1 A confirmed employee who secures a new client (Group) deal (i.e. upon signing of the business contract) for the Group shall be entitled to a cash incentive based on a percentage of the total fees per job upon full collection as follows:

<table>
<thead>
<tr>
<th>Total Fees of New Client (Group) Deal</th>
<th>Client Introduction Incentive Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Non-Core Team</td>
</tr>
<tr>
<td>Less than RM50,000</td>
<td>2%</td>
</tr>
<tr>
<td>RM50,000 to RM100,000</td>
<td>3%</td>
</tr>
<tr>
<td>More than RM100,000</td>
<td>5%</td>
</tr>
</tbody>
</table>

7.8.2 A confirmed employee who secures a new client (services) deal (i.e. upon signing of the business contract) for the Group shall be entitled to a cash incentive based on a percentage of the total fees per job upon full collection as follows:

<table>
<thead>
<tr>
<th>Total Fees of New Client (Services) Deal</th>
<th>Client Introduction Incentive Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Non-Core Team</td>
</tr>
<tr>
<td>Less than RM50,000</td>
<td>1%</td>
</tr>
<tr>
<td>RM50,000 to RM100,000</td>
<td>2%</td>
</tr>
<tr>
<td>More than RM100,000</td>
<td>4%</td>
</tr>
</tbody>
</table>

7.8.3 In the event where the securing of the new client (services) deal is a shared effort between two (2) or more employees, the proportion of the client introduction incentive to be shared and distributed shall be subject to the discretion of the Senior Partner and Group CEO.

7.8.4 The disbursement of the client introduction incentive shall only be paid on the nearest month following the full collection of the total fees.

7.8.5 The client introduction incentive shall no longer be applicable in the event where there is an extension/renewal of contract or the securing of a different contract from the same client, with the exception as stated in Clause 7.8.3 above.
7.8.6 For audit and other compliance jobs, the employee shall be entitled to the client introduction incentive for the first three (3) years, subject to the Group securing an extended/renewed contract with the corresponding fees and the employee being in employment with the Group at the time of disbursement of incentive.

7.8.7 The rate of cash incentive shall be subject to review by the Senior Partner and Group CEO as and when deemed necessary.

7.8.8 An employee must be in the employment of the Group or have not served his notice of resignation at the time of disbursement.

7.8.9 An employee who wants to introduce a new client to the Group shall refer the new client to the Group CEO or any one of the Partners for accountability.

7.8.10 Upon the confirmation and signing of deal with a new client introduced by the employee, the Group CEO shall be notified by the HR/Admin Department of the total fees of the secured deal and the name of the employee who has made the introduction, or the names and proportion of the incentive to be received in the event where more than one (1) employee is eligible for the incentive and the employee in charge of the new client referred.

7.9 Education Assistance Programme

7.9.1 The Group shall provide an Education Assistance Programme (EAP) which consists of a full EAP subsidy and an EAP loan.

7.9.2 A confirmed employee who has completed at least two (2) years of continuous service with the Group shall be eligible to apply for the EAP.

7.9.3 The following policies shall apply for the **EAP subsidy**:

<table>
<thead>
<tr>
<th>Policy</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.9.3.1</td>
<td>The EAP subsidy is a full financial loan of the total educational fees for approved educational programmes which shall be converted to a subsidy upon successful completion of the programme.</td>
</tr>
<tr>
<td>7.9.3.2</td>
<td>The limit of the EAP subsidy per employee per programme shall be as follows:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Core Team</th>
<th>Non-Core Team</th>
</tr>
</thead>
<tbody>
<tr>
<td>RM40,000</td>
<td>RM30,000</td>
</tr>
</tbody>
</table>

7.9.3.3 A maximum of two (2) EAP subsidy awards shall be awarded per calendar year.
7.9.3.4 In the event where more than two (2) employees qualify for the EAP subsidy award, priority in selection shall be guided by criticality of the need for the programme applied, core team member status and seniority in service.

7.9.3.5 The employee awarded the EAP subsidy shall be required to sign an EAP Bond Agreement (EBA) with the Group and serve out the relevant bond period which is tiered according to the value of subsidy given as follows:

<table>
<thead>
<tr>
<th>Value of EAP Subsidy</th>
<th>Bond Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than RM10,000</td>
<td>1 year</td>
</tr>
<tr>
<td>RM10,000 to RM20,000</td>
<td>2 years</td>
</tr>
<tr>
<td>More than RM20,000</td>
<td>3 years</td>
</tr>
</tbody>
</table>

7.9.3.6 The bond period shall commence from the date of successful completion of the educational programme.

7.9.3.7 In the event where the employee resigns or is terminated from service before completing the bond period stipulated in the EBA, the employee shall be liable to reimburse the Group a pro-rated amount of the EAP subsidy based on the following formula:

\[
\text{EAP Subsidy Refund = } \frac{\text{No. of Days of Unserved Bond Period \times EAP Subsidy}}{\text{No. of Days of Full Bond Period}}
\]

7.9.3.8 In the event where the employee resigns or is terminated from service before completion of programme, the employee shall be liable to reimburse the Group the full amount of all expenses incurred by the Group up to the point of resignation/termination.

7.9.3.9 In the event where the employee fails to complete the education programme successfully, the Group shall reserve the right to terminate the EAP subsidy award and the employee shall also be liable to reimburse the Group the full amount of all expenses incurred by the Group up to the point of termination of the EAP subsidy award.

7.9.3.10 The Group shall reserve the right to proceed with the necessary action(s), including legal actions, to recover the sum of money due from the employee.

7.9.3.11 Any expenses covered under the EAP subsidy shall not be claimable under the Exams Fees benefit.
7.9.3.12 An employee shall be eligible to the EAP subsidy only if all the procedures are duly complied with. Otherwise, the Group shall reserve the right to reject the application or cancel the EAP subsidy given to an employee.

7.9.4 The following policies shall apply for the EAP loan:

7.9.4.1 The EAP loan is a full/partial financial loan for the payment of the total educational fees for approved educational programmes.

7.9.4.2 The limit of the EAP loan per employee per programme shall be as follows:

<table>
<thead>
<tr>
<th>Core Team</th>
<th>Non-Core Team</th>
</tr>
</thead>
<tbody>
<tr>
<td>RM40,000</td>
<td>RM30,000</td>
</tr>
</tbody>
</table>

7.9.4.3 An employee shall only be granted to one (1) EAP loan from the Group at any point in time and he must complete repayment of the entire loan amount before he is eligible to apply for another EAP loan.

7.9.4.4 Each application for the EAP loan must be supported with the relevant documents.

7.9.4.5 The EAP loan repayment shall be effected via a fixed monthly deduction from the employee’s salary and the amount to be deducted shall be discussed and agreed upon by the employee and the Group prior to disbursement of the loan.

7.9.4.6 The loan repayment shall be subject to a maximum loan repayment period of five (5) years or an amount (inclusive of other existing Group loans) not more than one-third (1/3) of the employee’s basic salary, whichever installment amount is lower.

7.9.4.7 In the event where the employee resigns or is terminated from service before the full repayment of the EAP loan, the employee shall be liable to reimburse the Group the full outstanding loan amount before his last day of service.

7.9.4.8 In the event where the employee resigns or is terminated from service before completion of course, the employee shall be liable to reimburse the Group the full amount of all expenses incurred by the Group up to the point of resignation/termination.

7.9.4.9 An employee shall be eligible to the EAP loan only if all the procedures are duly complied with. Otherwise, the Group shall
reserve the right to reject the application or cancel the EAP loan given to an employee.

7.9.4.10 The Group shall reserve the right to proceed with the necessary action(s), including legal actions, to recover any sum of money due from the employee.

7.9.5 The procedures:

7.9.5.1 An employee interested in applying for the EAP shall have to fill up Part I of the EAP Application Form and submit the form, together with the programme details (e.g. programme outline/syllabus, duration, programme fee, registration fee etc) and related brochures/documents to his Head of SBU/Line Manager for recommendation under Part II of the form.

7.9.5.2 The Head of SBU/Line Manager shall put in his recommendation on whether he supports or does not support the application. Priority in recommendation should be guided by criticality of the need for the programme applied, core team member status and seniority in service.

7.9.5.3 The employee shall then submit the completed form (Part I and II) and related brochures/documents to the HR/Admin Department to complete Part III of the form at least two (2) months before the programme enrolment/registration deadline and the said form to be submitted to the Senior Partner/Group CEO for approval.

7.9.5.4 Upon approval by the Senior Partner and Group CEO, the HR/Admin Department shall inform the employee via a Letter of Approval – Education Assistance Programme.

7.10 Special Assignment Benefit

7.10.1 The Group recognises that on occasions, special assignments of varying service fees may arise in the course of work and employees may be tasked to work on these special assignments in addition to their current scope of work.

<table>
<thead>
<tr>
<th>Position Held</th>
<th>Special Assignment Benefit Entitlement</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>First prize</td>
</tr>
<tr>
<td>Team Leader</td>
<td>RM1,800.00</td>
</tr>
<tr>
<td>Assistant Team Leader</td>
<td>RM900.00</td>
</tr>
<tr>
<td>Team Member</td>
<td>RM500.00</td>
</tr>
</tbody>
</table>

7.10.2 The special assignment benefit will be awarded quarterly.
7.11 Recreational Membership Benefit

7.11.1 The recreational membership benefit consists of three (3) different categories of memberships, namely Golf Club Membership, Non-Golf Club Membership and Gym/Beauty Membership. Core Team members are eligible for this benefit.

7.11.2 The following policies shall apply for the golf club membership benefit:

7.11.2.1 The golf membership benefit is a one-off golf club membership entrance fee subsidy up to a maximum of RM 20,000 per eligible employee.

7.11.2.2 A confirmed employee holding the Job Grade SM for at least three consecutive (3) years shall be eligible for the golf club membership benefit, subject to satisfactory performance and the discretion of the Senior Partner/Group CEO.

7.11.2.3 The employee shall be allowed to choose a golf club of his choice, subject to the approval of the Senior Partner/Group CEO.

7.11.2.4 In the event where the employee already has an existing golf club membership, he shall be allowed to use the subsidy in either of the following manner:
   a. The employee can use the subsidy to pay for the monthly club maintenance fees for the next five (5) years or up to RM 20,000, whichever is earlier.
   b. Alternatively, the employee can use the subsidy to become a member of another club.

7.11.2.5 Upon utilising the subsidy, the employee shall not be allowed to sell or transfer the membership (both existing and new) for at least five (5) years from the date of attaining the subsidy.

7.11.2.6 In the event where the employee resigns or is terminated from the Group within the five (5) years period, he shall be liable to refund a proportion of the subsidy for the remaining duration to the end of the five (5) years period based on the following formula:

\[
\text{Golf Club Membership Subsidy Refund} = \frac{\text{No. of Days to End of 5-Year Period}}{1825 \text{ Days}} \times \text{Golf Club Membership}
\]

7.11.3 The following policies shall apply for the non-golf club membership benefit:
7.11.3.1 The non-golf membership benefit is a one-off non-golf club membership entrance fee subsidy of the actual fees or up to a maximum of RM10,000 per eligible employee, whichever is lower.

7.11.3.2 A confirmed employee holding the Job Grade M1 for at least three consecutive (3) years shall be eligible for the non-golf club membership benefit, subject to satisfactory performance and the discretion of the Senior Partner/Group CEO.

7.11.3.3 The employee shall be allowed to choose a club of his choice, subject to the approval of the Group.

7.11.3.4 In the event where the employee already has an existing club membership, he shall be allowed to use the subsidy in either of the following manner:

7.11.3.4.1 The employee can use the subsidy to pay for the monthly club maintenance fees for the next three (3) years or up to RM10,000, whichever is earlier.

7.11.3.4.2 Alternatively, the employee can use the subsidy to become a member of another club.

7.11.3.5 Upon utilising the subsidy, the employee shall not be allowed to sell or transfer the membership (both existing and new) for at least three (3) years from the date of attaining the subsidy.

7.11.3.6 In the event where the employee resigns or is terminated from the Group within the three (3) years period, he shall be liable to refund a proportion of the subsidy for the remaining duration to the end of the three (3) years period based on the following formula:

\[
\text{Non-Golf Club Membership Subsidy} = \frac{\text{No. of Days to End of 3-Year Period} \times \text{Non-Golf Club Membership Subsidy}}{1095 \text{ Days}}
\]

7.11.4 The following policies shall apply for the gym/beauty membership benefit:

7.11.4.1 The gym/beauty membership benefit is a one-off gym membership fee subsidy or beauty package fee subsidy of the actual fee or up to a maximum of RM2,000 per eligible employee, whichever is lower.

7.11.4.2 A confirmed employee holding the Job Grade E1 to M2 for at least one (1) year and has achieved a performance rating of at least 3.0 or above shall be eligible for the gym/beauty membership benefit.
7.11.4.3 The employee shall be allowed to choose a gym or beauty centre of his choice, subject to the approval of the Senior Partner/Group CEO, and the respective membership or package shall be in the employee’s name.

7.11.4.4 In the event where the employee already has an existing gym membership or beauty package, he shall be allowed to sign up for a new or top up their existing gym membership or beauty packages.

7.11.5 The following procedures shall apply for the Recreational Membership subsidy:

7.11.5.1 The employee shall submit the Recreational Membership Application Form, together with the relevant supporting documents (e.g. club membership application form, photocopy of existing membership card, invoice/receipt of monthly maintenance fees etc), to the Senior Partner/Group CEO for approval.

7.11.5.2 Upon approval for a new membership, the employee shall forward the approval and club membership application form to the Admin Department for disbursement of the benefit on an advance basis.

7.12 Company Trip Subsidy

7.12.1 All employees are strongly encouraged to attend the Company trip to build and enhance teamwork and bonding among employees in the Group.

7.12.2 All confirmed employees shall be provided assistance by the Group in terms of either a financial subsidy or interest free loan of the cost of Company trip at the respective rates according to their job grade as follows:

<table>
<thead>
<tr>
<th>Job Grade</th>
<th>Rate of Company Trip Subsidy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Subsidy</td>
</tr>
<tr>
<td>M1 and above</td>
<td>100% subsidy</td>
</tr>
<tr>
<td>M2 and M3</td>
<td>75%</td>
</tr>
<tr>
<td>E1 and below</td>
<td></td>
</tr>
<tr>
<td>- Core Team</td>
<td>50%</td>
</tr>
<tr>
<td>- Non Core Team</td>
<td>10%</td>
</tr>
</tbody>
</table>

7.12.3 An employee who has enjoyed the subsidy benefit shall be required to remain in the employment of the Group for a period of at least six (6) months after returning from the trip.
7.12.4 In the event where the employee who has enjoyed the subsidy resigns or is terminated from service before the end of the six (6) month period, he shall be liable to refund the full amount of subsidy given by the Group.

7.12.5 An employee who has been granted an interest free loan shall be required to repay the loan via a fixed monthly deduction from the employee’s salary and the amount to be deducted shall be discussed and agreed upon by the employee and the Group prior to disbursement of the loan.

7.12.6 The loan repayment shall be subject to a maximum amount (inclusive of other existing company loans) not more than one-third (1/3) of the employee’s basic salary.

7.12.7 In the event where the employee resigns or is terminated from service before the full repayment of the loan, the employee shall be liable to reimburse the Group the full outstanding loan amount before his last day of service.

7.12.8 For Company trips which cost less than RM1,000 per individual, the quantum of the subsidy shall be determined by the Group on a year to year basis.

7.13 Examination Fees

7.13.1 The Group believes in the continuous self development of employees and encourages all its employees to pursue a professional qualification while under the Group’s employments.

7.13.2 The Group shall reimburse the employee the examination fees for attaining a relevant academic certification and/or professional qualification as follows:

<table>
<thead>
<tr>
<th>Job Grade</th>
<th>Examination Fees per annum (for first attempt only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Core Team</td>
<td>RM500.00 or actual amount (whichever is lower)</td>
</tr>
<tr>
<td>Non-Core Team</td>
<td>RM250.00 or actual amount (whichever is lower)</td>
</tr>
</tbody>
</table>

7.13.3 A confirmed employee shall be eligible to examination fees claims only if the claim form is attached with relevant original supporting documents. Otherwise, the Group shall reserve the right to reject the claim made by an employee.

7.13.4 An employee who intends to claim for examination fees shall submit the Claim Form, attached with the relevant original examination fees receipt and proof of successful passing of the examination, to the Senior Partner/Group CEO for approval before forwarding to the HR/Admin Department for verification.
7.13.5 Upon verification, the HR/Admin Department shall process the claims and ensure that payment is made to the employee.

7.14 Annual Conference

7.14.1 The following policies shall apply for attendance of the international annual conference.

7.14.1.1 A confirmed employee holding the Job Grade SM for at least one (1) year and shall be eligible to attend the international annual conference.

7.14.1.2 The cost of attending the annual conference shall be fully sponsored by the Group (i.e. inclusive of flight, accommodation and conference fees).

7.14.1.3 The employee shall also be entitled to a Subsistence Allowance at fifty percent (50%) of the current prevailing rate (please refer to the policy on Outstation Travel Benefits).

7.14.1.4 The Group shall sponsor a maximum of one (1) delegate per year for a conference held outside Asia and a maximum of two (2) delegates per year for a conference held within Asia.

7.14.1.5 An eligible employee can be sponsored more than once but priority shall be given to the eligible employee who has not attended the annual conference before.

7.14.2 The following policies shall apply for the attendance of the regional conference.

7.14.2.1 A confirmed employee who meets the following criteria shall be eligible to attend the regional annual conference:

7.14.2.1.1 Job Grade M3 to SM or Core Team Member;
7.14.2.1.2 Has served at least one (1) year in the position; and
7.14.2.1.3 Has achieved a performance rating of 4.0 and above for the latest two (2) consecutive years.

7.14.2.2 An employee who does not meet all the criteria stated above may be selected to attend the regional annual conference at the discretion of Senior Partner and Group CEO.

7.14.2.3 The cost of attending the annual conference shall be fully sponsored by the Group (i.e. inclusive of flight, accommodation and conference fees).

7.14.2.4 The employee shall also be entitled to a Subsistence Allowance at fifty percent (50%) of the current prevailing rate (please refer to the policy on Outstation Travel Benefits).
7.14.2.5 The Group shall sponsor a maximum of four (4) delegates per year.

7.14.2.6 In the event where more than four (4) employees are eligible to attend the regional annual conference, priority in selection shall be guided by criticality of the need for the programme applied for and seniority in service and prior attendance of the conference.

7.14.3 The employee who has been sponsored to attend an annual conference shall be required to sign a Bond Agreement (BA) with the Group and serve out a bond period of one (1) year.

7.14.4 The bond period shall commence from the date of return from the annual conference.

7.14.5 In the event where the employee resigns or is terminated from service before completing the bond period stipulated in the (BA), the employee shall be liable to reimburse the Group a pro-rated amount of the cost of sponsorship based on the following formula:

\[
\text{Sponsorship Refund} = \frac{\text{No. of Days of Unserved Bond Period}}{\text{No. of Days of Full Bond Period}} \times \text{Cost of Sponsorship}
\]

7.15 UHY Forum - Leadership Conference (Spain)

7.15.1 A confirmed employee who meets the following criteria shall be eligible to attend the UHY Forum - Leadership Conference (Spain):

7.15.1.1 Job Grade M2 to SM who is Core Team Member;
7.15.1.2 Has served at least one (1) year in the position; and
7.15.1.3 Has achieved a performance rating of 4.0 and above for the latest two (2) consecutive years.

7.15.2 The cost of attending the UHY Forum - Leadership Course (Spain) shall be fully sponsored by the Group (i.e. inclusive of flight, accommodation and course fees).

7.15.3 The employee shall also be entitled to a Subsistence Allowance at fifty percent (50%) of the current prevailing rate (please refer to the policy on Outstation Travel Benefits).

7.15.4 The Group shall sponsor a maximum of two (2) delegates per year.

7.15.5 In the event where more than two (2) employees are eligible to attend the UHY Forum - Leadership Course (Spain), priority in selection shall be guided by criticality of the need for the programme applied for, core
team member status, seniority in service and prior attendance of the conference.

7.15.6 The employee who has been sponsored to attend the UHY Forum -Leadership Course (Spain) shall be required to sign a Bond Agreement (BA) with the Group and serve out a bond period of two (2) years.

7.15.7 The bond period shall commence from the date of return from the UHY Forum -Leadership Course (Spain).

7.15.8 In the event where the employee resigns or is terminated from service before completing the bond period stipulated in the BA, the employee shall be liable to reimburse the Group a pro-rated amount of the cost of sponsorship based on the following formula:

\[
\text{Sponsorship Refund} = \frac{\text{No. of Days of Unserved Bond Period} \times \text{Cost of Sponsorship}}{\text{No. of Days of Full Bond Period}}
\]

7.15.9 From 2010 onwards, an employee who has been identified as part of the Core Team but is either not selected to attend the UHY Forum -Leadership Course (Spain) or does not meet all the criteria stated in Clause 7.15.1 may apply for a Group interest free loan up to the full cost of sponsorship to attend the UHY Forum -Leadership Course (Spain), subject to his work schedule and the approval of Senior Partner/Group CEO.

7.15.10 The maximum period of loan repayment shall be two (2) years and the repayment shall be effected via a fixed monthly deduction from the employee’s salary. The amount to be deducted shall be discussed and agreed upon by the employee and the Group prior to disbursement of the loan.

7.15.11 The loan repayment shall be subject to a maximum amount (inclusive of other existing company loans) not more than one-third (1/3) of the employee’s basic salary.

7.15.12 In the event where the employee resigns or is terminated from service before the full repayment of the loan, the employee shall be liable to reimburse the Group the full outstanding loan amount before his last day of service.

7.16 Service Points Fund

7.16.1 The service points fund shall be determined and allocated on an annual basis, subject to the overall performance and discretion of the Group.

7.16.2 A confirmed employee who meets the following criteria shall be eligible to benefit from the service points fund:
7.16.2.1 Core Team; and
7.16.2.2 Has achieved a performance rating of 3.0 and above.

7.16.3 The quantum of service points fund to be shared among the eligible employees shall be based on the number of service points earned by each employee.

7.16.4 An employee shall first earn service points from his overall performance ratings and from his Job Grade as follows:

<table>
<thead>
<tr>
<th>Overall Performance Rating</th>
<th>Service Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.0 to 5.0</td>
<td>3</td>
</tr>
<tr>
<td>3.5 to 3.99</td>
<td>2</td>
</tr>
<tr>
<td>3.0 to 3.49</td>
<td>1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Job Grade</th>
<th>Service Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>SM</td>
<td>3</td>
</tr>
<tr>
<td>M1</td>
<td>2</td>
</tr>
<tr>
<td>M2 and below</td>
<td>1</td>
</tr>
</tbody>
</table>

7.16.5 The service points earned from each category shall then be recalculated according to the weightage placed on performance and job grade as follows:

<table>
<thead>
<tr>
<th>Job Grade</th>
<th>Performance</th>
<th>Job Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>SM, M1, M2 and below</td>
<td>50%</td>
<td>50%</td>
</tr>
</tbody>
</table>

7.16.6 The final number of service points derived shall be dependent on the weighted distribution of the employee’s performance ratings and his corresponding job grade as follows:

<table>
<thead>
<tr>
<th>Final Service Points Allocation</th>
<th>Overall Performance Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>SM</td>
<td>4.0 to 5.0</td>
</tr>
<tr>
<td>M1</td>
<td>2.5</td>
</tr>
<tr>
<td>M2 and below</td>
<td>2.0</td>
</tr>
</tbody>
</table>

7.16.7 The final service points pool quantum allocated to the employee shall then be calculated based on the following formula:

\[
\text{Pool Quantum} = \frac{\text{Service Points Collected} \times \text{Service Points Fund}}{\text{Total Service Points}}
\]
7.17 Travelling Allowance and Interest Subsidy

7.17.1 An employee holding the Job Grade SM or M1 shall be entitled to an annual travelling allowance and interest subsidy.

7.17.2 The travelling allowance and interest subsidy shall work on a reimbursement basis and shall be subject to a maximum claim limit as follows:

<table>
<thead>
<tr>
<th>Job Grade</th>
<th>Limit of Claim Per Annum</th>
</tr>
</thead>
<tbody>
<tr>
<td>SM</td>
<td>RM30,000</td>
</tr>
<tr>
<td>M1</td>
<td>RM18,000</td>
</tr>
</tbody>
</table>

7.17.3 An employee shall be eligible to claim for the traveling allowance and interest subsidy only if the Claim Form is attached with relevant original supporting documents. Otherwise, the Group shall reserve the right to reject the claim made by an employee.

7.17.4 An employee who has incurred the relevant travelling or housing loan interest expenses shall submit the Claim Form, attached with the relevant bill or receipt, to the Admin for endorsement before forwarding to the Group CEO by the 15th of each month for approval.

7.18 Special Purpose Staff Loan

7.18.1 An employee who forms part of the Core Team shall be entitled to apply for the loan and approval shall be on a case to case basis.

7.18.2 Approval of the loan shall be at the discretion of the Senior Partner.

7.18.3 The maximum amount for the special purpose staff loan is RM50,000.00.

7.18.4 The repayment period shall be agreed upon between the employee and the Senior Partner.

7.18.5 The loan repayment shall be subject to a maximum amount (inclusive of other existing company loans) not more than one-third (1/3) of the employee’s basic salary.

7.18.6 In the event where the employee is eligible for the prolonged illness benefit, he shall also be entitled to apply for the special purpose staff loan for his medical expenses.

7.18.7 In the event where the employee resigns or is terminated from service before the loan is fully repaid, the employee shall be required to settle all outstanding sums immediately.

7.18.8 An employee wishing to apply for the loan should complete and submit the Group Interest Free Loan Application Form.
7.19 Professional Subscription

7.19.1 The Group shall provide the benefit of claiming for professional subscriptions to confirmed employees of Job Grade E1 and above.

7.19.2 The Group shall reimburse eligible employees one (1) annual professional subscription, subject to the actual amount of subscriptions paid or a maximum of RM1,500.00 (for core team) and RM250.00 (for non-core team), whichever is lower.

7.19.3 An employee shall be eligible to professional subscription claims only if the claim form is attached with relevant original supporting documents. Otherwise, the Group shall reserve the right to reject the claim made by an employee.

7.20 Meal Allowance

7.20.1 An employee shall be entitled to claim for meal allowance during Overtime if they fulfil the overtime work conditions as follows:

<table>
<thead>
<tr>
<th>On a weekday till after 9.30 pm</th>
<th>Work done on a weekend or public holiday</th>
</tr>
</thead>
<tbody>
<tr>
<td>More than 8 hours</td>
<td>RM 10.00 per meal</td>
</tr>
<tr>
<td>More than 13 hours</td>
<td>RM 10.00 per meal Additional RM 10.00 per meal</td>
</tr>
</tbody>
</table>

*no meal allowance will be paid if the number of hours is less than 8 hours*

7.21 Training and Development

7.21.1 All employees shall be eligible to attend approved training programmes and/or preferred training programmes up to a maximum of forty (40) training hours (including internal training) except those who are serving their notice period as a result of resignation/domestic inquiries. In such cases, they are not entitled to attend any internal or external training programmes.

7.21.2 A Training Needs Analysis shall be conducted annually to determine the training and development requirements of the employees.

7.21.3 The employee shall fill in the Training Evaluation Form and submit it to the HR/Admin Department within two (2) working days for monitoring, review and record and provide a copy of the Training Nomination Form to the HR/Admin Department for filing in the employee’s personal file for monitoring and record.
8.0 SALARY ADMINISTRATION

8.1 Payment of Salary

8.1.1 All salary payment shall be paid on a monthly basis and the payments will be made through the bank designated by the Group.

8.2 Employee Provident Fund (EPF)

8.2.1 The Group shall contribute to the employee’s KWSP the basic 12% for all employees and an additional 3% for employees who have completed more than five (5) years of continuous service with the Group.

8.2.2 All fixed income i.e. basic salary and all fixed allowances shall be subject to EPF contributions.

8.3 Social Security Contribution (SOCSO)

8.3.1 The Group shall contribute to the PERKESO according to the regulations stipulated the Employees’ Social Security Organisation Act, 1969 (Act 4).

8.3.2 For the purposes of SOCSO contributions, “wages” are defined as payments made to employees such as:

8.3.2.1 Salary;

8.3.2.2 Overtime payments;

8.3.2.3 Commission;

8.3.2.4 Payment for leave such as annual, sick and maternity leave, rest days and public holidays;

8.3.2.5 Allowances such as incentive, good behaviour, Cost of Living allowance; and

8.3.2.6 Service charge.

8.4 Income Tax

8.4.1 The Group shall make the Income Tax deduction for all employees in accordance to the prevailing rates as stipulated in the latest Income Tax Schedule published for each year.

8.4.2 All forms of income paid to an employee shall be subject to Income Tax deduction.

8.4.3 All employees are responsible for settling their own salary tax liabilities unless otherwise specified in the employment terms.
8.5 **Increment and Bonus**

8.5.1 The annual increment and bonus payment shall be at the discretion of the Group and shall not constitute a legal entitlement on the part of the employee and it shall be based on annual performance appraisal, as well as past performance improvement, dependability, attitude, cooperation, disciplinary action taken, adherence to all employment policies, and the salary range of the employee’s position.

8.6 **Overtime**

8.6.1 Employees drawing a salary of RM1,500.00 per month or below shall be entitled to claim overtime allowance.

8.6.2 Work done during the following times shall not be considered as overtime.

8.6.2.1 Lunch time

8.6.2.2 Annual leave, medical leave and other such leave of absence

8.6.3 All Head of SBU/Line Managers shall plan the work of their subordinates such that there is minimum overtime work and the Group is not obliged to pay an employee who works in excess of the normal working hours without any prior approval of the Head of SBU/Line Manager.

8.6.4 An employee who attends training which is determined by the Group during his off/rest day shall not be entitled for overtime claims.

8.6.5 An employee entitled to claim overtime shall be paid at the rate of one and a half (1 ½) times the hourly rate of pay. For any period of overtime work up to the first hour, the payment shall be calculated in units of thirty (30) minutes rounded to the nearest thirty (30) minutes.

8.6.6 Every employee shall be entitled to a rest day in each week.

8.6.7 An employee who falls under the Employment Ordinance (1955) and works on a rest day shall be paid for any period of work done:

8.6.7.1 Which does not exceed half his normal hours of work, salary equivalent to half (½) the ordinary rate of pay for work done on that day, or

8.6.7.2 Which is more than half but which does not exceed his normal hours of work, one (1) day’s salary at the ordinary rate of pay for work done on that day.

8.6.8 For any work carried in excess of the normal hours of work on a rest day, an employee shall be paid in accordance with the provision to the Employment Act, 1955.

8.6.9 When an employee is required to work on a public holiday, the rates of payment shall be as follows:
8.6.9.1 In addition to his holiday pay, he shall be paid two (2) days wages at the ordinary rate of pay for the normal hours of work.

8.6.9.2 For work carried out in excess of the normal hours of work on a public day, an employee shall be paid in accordance with the Employment Act, 1955.

8.6.10 In addition, all employees shall be entitled to claim for meal allowance if they fulfil the overtime work conditions as stated in Clause 7.20.1.

8.6.11 An employee who intends to claim for overtime pay, time-off-in-lieu and/or allowances shall submit the Overtime Claim Form/Time-Off-In-Lieu by the 15th of each month to the Head of SBU/Line Manager for recommendation and HR/Admin Department verification before obtaining approval from the Group CEO.

8.7 Time-Off-In-Lieu

8.7.1 Time-Off-In-Lieu is applicable for those employees earning RM1,501.00 and above.

8.7.2 All Head of SBU/Line Managers shall plan the work of their subordinates such that there is minimum time-off-in-lieu.

8.7.3 An employee who works on their rest day, off day or public holiday is entitled to claim for the hours worked as Time-Off-In-Lieu. The hours of work must be more than eight (8) hours.

8.7.4 In addition, all employees shall be entitled to claim for meal allowance if they fulfil the overtime work conditions as stated in Clause 7.20.1.

8.7.5 An employee who intends to claim for overtime pay, time-off-in-lieu and/or allowances shall submit the Overtime Claim Form/Time-Off-In-Lieu by the 15th of each month to the Head of SBU/Line Manager for recommendation and HR Department verification before obtaining approval from the Group CEO.

9.0 SECTION 2: PERFORMANCE MANAGEMENT SYSTEM

9.1 Performance Appraisal

9.1.1 To ensure that all employees perform their jobs to the best of their ability, the Group has instituted a performance appraisal system which stresses the importance of employees being recognised for good performance and receiving appropriate suggestions for improvement as necessary. Consistent with this goal, performance will be evaluated in writing every quarterly or half yearly by Head of SBU/Line Managers through the Group’s Performance Management System. This performance appraisal also provides an opportunity for employees to
discuss with their Head of SBU/Line Managers any concerns they may have regarding their position or performance. The goal of the performance appraisal is to enhance the employee’s job performance while establishing good communication channels between the employee and the Head of SBU/Line Managers.

9.1.2 All employees shall be given KPIs which will detail the requirements and expectations of the position for which the employee was hired within one (1) week of employment, job change or promotion.

9.1.3 An employee’s performance shall be evaluated via a performance appraisal which shall be conducted at least once a year by the Head of SBU/Line Manager except on special request, it could be conducted more than once.

9.1.4 All performance appraisals shall be based on merit, performance and achievement of the employee’s assigned KPIs.

9.1.5 The performance evaluation for the Core Team will be as follows:

9.1.5.1 70% based on their SBU/own KPIs and
9.1.5.2 30% based on the Group’s KPIs

9.2 Performance Interview

9.2.1 The purpose of the performance evaluation meeting is to provide the Head of SBU/Line Managers and the employee an opportunity to discuss job performance during the previous performance cycle and to plan for future performance objectives. The evaluation meeting requires careful planning and preparation part of the Head of SBU/Line Managers and employee. The Head of SBU/Line Managers should be prepared to discuss what input/feedback was considered in the employee’s evaluation; the rationale for each of the individual and overall performance ratings; future performance expectations and employee development results.

9.2.2 If employees disagree with their performance evaluation, they should be given ample opportunity to explain their rationale. The supervisor may change any ratings that are warranted based on information provided by the employee. If the Head of SBU/Line Managers decide to change a rating, the reviewer must be consulted before the change is made and must initial the change.

9.2.3 At the end of the evaluation meeting the employee should review the performance evaluation, write any comments and sign the form indicating that the results have been discussed. If the employee refuses to sign the evaluation, the Head of SBU/Line Managers should indicate this on the performance evaluation.
10.0  SECTION 3: CODE OF BUSINESS CONDUCT

10.1  Policy

10.1.1  The Group is committed to the highest standards of ethical business conduct. This Code of Conduct is binding on all employees, whose actions must always be such as to avoid any impropriety. In addition, the Group and its employees are subject to the Laws of Malaysia in every respect.

10.1.2  The Group will deal only with those organisations having ethical standards compatible with its own declared policy. The employee will report promptly to the appropriate authority (ies) whenever it knows or is informed by a reliable source, that a client, supplier, subcontractor or other participant (including employees) in a project of the Group is acting illegally or unethically. Employees found to be in breach of these ethical guidelines also will be subject to the Group’s disciplinary action.

10.1.3  Employees who have any doubts on the appropriate course of action involving matters of business ethics should consult their Head of SBU or Group CEO.

10.1.4  To ensure that all employees are aware of their ethical obligations, a copy of this Code is provided to all new staff which is to be read and, when fully understood, acknowledged by the employee by signing the attached sheet.

10.2  Employee Obligations

10.2.1  Employees are expected to give their best efforts at all times so as to provide our clients with quality service and products. This obligation extends to the protection of the physical and intellectual assets of the Group and its client(s). Accordingly, employees:

10.2.1.1  shall keep confidential all proprietary information of the Group and its client(s), which includes commercial and human resource data, design and intellectual property of all forms;

10.2.1.2  shall not speak to the media or publish anything about the Group or client business unless authorised;

10.2.1.3  shall inform the Group CEO or the Head of SBU about breaches of the law and safety matters as soon as they become aware of them; and where the concerns raised are not answered by the Group, are free to communicate these concerns to an appropriate government agency. Whenever an agency of government conducts an investigation, employees should cooperate fully;
10.2.1.4 must use the resources of the Group and its client(s) only for relevant business purposes. This applies both to physical (e.g. materials) and non physical resources (e.g. software, intellectual property, etc);

10.2.1.5 shall keep accurate and sufficient records organised in a manner so as to inform fairly and honestly those who receive (or have use for) the information, in the conduct of the Group business or that of its client(s); and

10.2.1.6 shall observe established delegation of financial and personnel authorisations.

10.3 Integrity of Business Practices

10.3.1 Employees of the Group have the obligation to inform the senior management as soon as they become aware of practices or circumstances, which may involve them in unethical conduct or conflict of interest. This obligation applies when dealing both within the Group and externally. In doing business with any organisation the following standards apply:

10.3.1.1 employees must deal fairly and equitably with their colleagues and external contacts;

10.3.1.2 employees must not misrepresent themselves or the Group to anyone. If a misunderstanding occurs, immediate clarification should be made once this becomes evident;

10.3.1.3 employees must not engage in any ‘collusive’ practices which may lead to a client of the Group receiving less than a fair and competitive service;

10.3.1.4 unauthorised copying or use of software and other data or documentation can result in criminal liabilities. The improper use of such proprietary information is strictly forbidden;

10.3.1.5 gifts and entertainment shall not be offered or accepted where there is any obligation incurred or such offer or acceptance can be construed as a bribe. The provisions of the Prevention of Bribery Ordinance shall apply in all respects. In this regard the acceptance of souvenirs, advertising and promotional items of nominal value only is permitted. Items of more substantial value should be declined or recorded and disposed of in accordance with stated Group procedures;

10.3.1.6 entertainment in the form of customary business amenities such as meals with associated drinks may be accepted or offered provided it is not unduly lavish or frequent;
10.3.1.7 the Group will meet all reasonable expenses associated with your travel, food and accommodation on company recognised business. Such arrangements should not be accepted from suppliers unless at the supplier’s facilities or otherwise unavailable through normal commercial sources.

10.4 Personal Behaviour

10.4.1 The personal behaviour of employees should reflect the ethical standards of the Group and respect the rights of the Group and its client(s) to your services as an employee. A conflict of interest exists if an employee has any interests or activities held outside the Group that may be advanced at the expense of the Group or its client(s).

10.4.2 The test to be applied is whether the combination of your job, the form and amount of external investment and the external Group’s structure and involvement with the Group could influence your actions as an employee of the Group. In particular:

10.4.2.1 your external personal activities must not give rise to real or perceived conflicts of interest. Should any such occasion arise you must declare any interest openly and abstain from the decision making process;

10.4.2.2 employees may not perform services in competition with the Group either alone or in conjunction with another Group or person without the prior consent of the Group;

10.4.2.3 you must not use inside information, confidential material or non-public information for your own financial benefit either directly or indirectly. In additional to being a violation of law, it will be grounds for instant dismissal;

10.4.2.4 you may not perform outside work or solicit non Group business on Group premises or in Group time nor may you use company or client resources for outside work;

10.4.2.5 you may not use your association with the Company or its client(s) to sponsor, endorse or advance the interests of another organisation except where you have the prior written consent of the Senior Partner/Group CEO;

10.4.2.6 employees may not accept nor may they offer money or any other benefit or advantage in the performance of their duties other than as part of a recognised commission or payment scheme which is available to all suppliers or providers;

10.4.2.7 employees should not borrow from or lend money to clients, suppliers or contractors of the Group.
10.5 Breach of Conduct

10.5.1 The Group recognise that a breach of ethical business behaviour may result in its removal from the list of suppliers and services to the Government. Accordingly, the Group will regard any breach of these ethical guidelines by employees in the most serious manner and implement immediate disciplinary action or dismissal.

10.6 Conflict of Interest

10.6.1 As an employee of the Group, you should avoid situations where your own interests conflict with the best interests of the Group, or may appear to someone else to do so.

10.6.2 A conflict of interest may occur, for instance, if you or a member of your immediate family or a business or other group with which you are associated would be affected materially by decisions you make as part of the Group’s responsibility. Or, a conflict might occur if you or a family member or associate stood to gain from confidential the Group information to which you have access as part of your job. A clear case of conflict arises if you accept gifts or valuable favours from individuals or firms doing or wanting to do business with the Group or attempting to influence some the Group’s decision.

10.6.3 If you are in a conflict of interest situation, or think you may be, discuss it with your supervisor in confidence. You can also discuss the situation with the HR Department.

10.7 Gift Pre-requisites And Entertainment

10.7.1 For an employee to accept commissions, a share in profits, gifts in cash, gift certificates, travel or other payments, materials, services, repairs or improvements at no cost or at unreasonably low prices, excessive or extravagant entertainment or gifts of merchandise of more than nominal value from any organisation, firm or individual doing or seeking to do business with the Group or any of its affiliate/subsidiary without prior notice to the HR Department may seem to be committing a major offence.

10.8 Utilisation of Information Technology

10.8.1 All employees shall observe the following Information Technology guideline at all times while in the employment of the Group and the Group reserves the right to institute disciplinary action or institute grievance procedures for any breach of the Code or where the breach constitutes a serious misconduct, the Group reserves the right to dismiss any employee.
10.8.2 To object and use facilities for the purposes for which the employee is authorised. Violations include:

10.8.2.1 install your own software on the Group’s computing resources;

10.8.2.2 installing illegal licensed software which is not meant to reside on the Group’s computing facilities which is assigned to you;

10.8.2.3 using another person’s account or attempting to capture other users’ passwords without consent;

10.8.2.4 circumventing normal resource limits, log on procedures and security regulations;

10.8.2.5 trying to obscure your true identity as the sender of electronic mail;

10.8.2.6 using the Group’s computing resources for commercial purposes; and

10.8.2.7 using the Group’s computing resources to harass, intimidate or threaten other users.

10.8.3 At all times respect the privacy of other users. Files, disks, electronic mail, information, programs and data owned by individual users should be considered private, whether or not the information is accessible by other users. Tampering with electronic mail, interfering with or intercepting its delivery and using electronic mail for criminal purposes may be criminal offences.

10.8.4 At all times respect the rights of others to make use of the Group’s computing resources. Violations include:

10.8.4.1 placing obscene or harassing material in areas that can be/are publicly accessed;

10.8.4.2 sending/forwarding chain letters or deliberately flooding a user with automatically generated mail;

10.8.4.3 distributing information not intended for distribution by owner;

10.8.4.4 printing or sending excessive copies of documents, files, data or programs;

10.8.4.5 attempting to modify or remove computer equipment;

10.8.4.6 attempting to degrade or disrupt system security or performance; and

10.8.4.7 damaging or vandalizing Group’s computing facilities, equipment, software or computer files.
10.8.5 At all times faithfully and diligently obey and comply with respect appropriate copyright laws, licenses, confidentiality and trade secret agreements. Much of the software and data that resides on the Group’s computer facilities is protected by copyright laws and license agreements from the owner of the copyright. The number of copies and distribution of the copies may not be done in such a way that the number of simultaneous users exceeds the number allowed.

10.8.6 At all times obey and comply with the established guidelines for any networks or systems used inside or outside the Group. Accessing computer, software, data or information, or networks without proper authorization, regardless of whether any damage is done or whether the computer, software, data, information, or network in question is owned by the Group, will be deemed as an abuse of your Group’s computing privileges.

10.8.7 An employee who is authorised to add or delete files from a hard drive of a Group’s computer must take reasonable and appropriate steps to see that all license agreements are faithfully executed on all systems, networks and servers for which they have responsibility.

10.8.8 An employee must take reasonable precautions to guard against corruption of data or software or damage to hardware or facilities of the Group and must treat information about and information stored by the system’s users as confidential.

10.8.9 Where there is an indication that misuse has occurred, the alleged offence is to be reported immediately by the employee to the Group for investigation and the Group may restrict a user’s computing privileges.

10.8.10 An employee who is found abusing with the Group’s computing resources may also be liable for civil or criminal prosecution. An employee should observe strictly that nothing in this Information Technology guideline can preclude enforcement by the Group under the laws and regulations.

10.8.11 Not at any time during the continuance employment with the Group attempt to authenticate another computer user.

10.8.12 Not any time during the continuance employment with the Group play games on computers.

10.8.13 Not any time during the continuance employment with the Group provide content(s), which violates copyright or trademark laws. All software must be secured to prevent copying except that which explicitly allows copying, such as public domain software. It is the employee’s responsibility to know what the copyright laws are.
10.8.14 The employee is not allowed to run a business or charge any money for access, contents or usage of their server. Any financial transaction is in direct violation of the Group’s policies and may result in legal action.

11.0 SECTION 4: RULES AND REGULATIONS

11.1 Policy Statement

An employee of UHY KL Group must at all times maintain reasonable standards of work and conduct. In circumstances when an employee fails to meet the reasonable standard of work and conduct, the Group reserves the right to undertake disciplinary action against an employee in accordance to the principles of natural justice.

11.2 Grounds for Disciplinary Action

11.2.1 An employees shall at all times maintain reasonable standards of work, conduct and discipline in accordance to expressed or implied obligations to and expectations of the Group.

11.2.2 The Group shall reserve the right to undertake disciplinary action on grounds of misconduct against the employee concerned for any misconduct, indiscipline or any breach of the Group’s rules and regulations in accordance to the general principles of natural justice.

11.2.3 A serious misconduct shall be construed as the occurrence of a major misconduct or a repetition of minor misconducts.

11.2.4 The categories and examples of misconduct are as follows:

<table>
<thead>
<tr>
<th>Major Misconduct</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.2.4.1 Disclosing any confidential information, including confidential information of the Group’s clients to third parties without proper authorisation.</td>
</tr>
<tr>
<td>11.2.4.2 Theft, arson, assault, or other serious crimes.</td>
</tr>
<tr>
<td>11.2.4.3 Any material information intentionally excluded from, or misrepresented in the Employment Application Form.</td>
</tr>
<tr>
<td>11.2.4.4 Habitual absence without leave, or absence without leave for more than three (3) consecutive working days.</td>
</tr>
<tr>
<td>11.2.4.5 Falsification, defacement or destruction of any record of the Group, including interfering with the record of attendance or recording attendance on behalf of any other employee.</td>
</tr>
<tr>
<td>11.2.4.6 Wilful insubordination or disobedience, whether alone or together with others, to any lawful and reasonable order of a superior office or customer/client of the Group.</td>
</tr>
<tr>
<td>11.2.4.7 Defrauding or attempting to defraud.</td>
</tr>
<tr>
<td>11.2.4.8 Misappropriation of Group funds.</td>
</tr>
<tr>
<td>11.2.4.9 Serious pecuniary embarrassment.</td>
</tr>
</tbody>
</table>
11.2.4.10 Avoiding, evading, refusing or acting in a manner that discourages the assigning of work by an staff-in-charge or other staff authorised to do so.
11.2.4.11 Making noise or otherwise acting in a manner that disrupts the work of other staff.
11.2.4.12 Idling, leaving place of work or holding long conversations unrelated to work and the general wasting of time.
11.2.4.13 Suppressing and non-reporting of problems relating to work to immediate superior.
11.2.4.14 Spreading false, unpleasant or confidential information related to other staff or the Group among staff or outsiders.
11.2.4.15 Wilful, unauthorised obtaining and keeping of confidential information related to another staff or the Group.
11.2.4.16 Overstaying sanctioned leave without sufficient grounds, proper or satisfactory explanation or without informing or attempting to inform his superior of the excuse for such absence.
11.2.4.17 Production of low quality or sub-standard work and slackness in performance in meeting goals.
11.2.4.18 Incurring debts or acting in any manner which would affect the public image of the Group.
11.2.4.19 Committing an immoral act within the Group premises.
11.2.4.20 Drug abuse.
11.2.4.21 Smoking in the office before, during and after office hours.
11.2.4.22 Tardiness.
11.2.4.23 Inefficiency.
11.2.4.24 Dishonesty.
11.2.4.25 Professional negligence.
11.2.4.26 Insanity.
11.2.4.27 Abuse of position of office or power.
11.2.4.28 Judgement or order made in any civil suit or matter.
11.2.4.29 Default against any of the terms and conditions of service.
11.2.4.30 Any act which may cause the Group to be in dispute and submitted to legal suit.
11.2.4.31 Instigating fellow workers and/or creating dissatisfaction among workers against superiors and/or Head of SBU/Group CEO/Senior Partner.
11.2.4.32 Borrowing money from employees or customers/clients.
11.2.4.33 Any other act or neglect considered serious by the Group.
11.2.4.34 Soliciting or collection of contributions from other members of the staff for any purposes whatsoever at anytime in the Group premises without obtaining the permission of the Management.
11.2.4.35 Use of abusive language towards other staff.
11.2.4.36 Habitual Absenteeism.
11.2.4.37 Scoring below 50 marks in Part A of the Performance Appraisal
11.2.4.38 Excessive use of the telephone for private calls
Minor misconduct

11.2.4.39 Absence without permission or valid cause.
11.2.4.40 Coming late for work.
11.2.4.41 Any action that is contrary to the Group’s Rules and Regulations.
11.2.4.42 Leaving place of work before the proper finishing time without permission.
11.2.4.43 Leaving the work place to conduct your personal errands without permission.
11.2.4.44 Committing an act of nuisance on Group premises.
11.2.4.45 Improper care of Group properties entrusted to employee.
11.2.4.46 Bringing friends without permission to the office.
11.2.4.47 Careless use of Group facilities/utilities.
11.2.4.48 Using Group stationery for private correspondence.
11.2.4.49 Interfering with another person’s work during working or non-working hours.
11.2.4.50 Sending frivolous or offensive notes/memorandums/letters to and behaviour towards other staff.
11.2.4.51 Lingering on Group premises at night (after working hours) without plausible cause.
11.2.4.52 Entertaining private visitors during office hours without permission.
11.2.4.53 Loitering or malingering within or adjacent to Group premises after office hours.
11.2.4.54 Using Group’s equipment for personal business.
11.2.4.55 Distributing or posting handbills or circulars on Group premises without approval from the Group.

The above list of major and minor misconduct is not an exhaustive one and only gives an indication of the types of behavior that may be considered as misconduct.

11.3 General Principles of Natural Justice

The following general principles of natural justice shall apply to the execution of a disciplinary procedure:

11.3.1 No disciplinary action will be taken against the employee without investigation – and, in serious cases, an official inquiry shall be conducted to establish the facts.

11.3.2 The investigation and inquiry, where called for, will be carried out as early as possible.
11.3.3 The employee will be given details pertaining to the matter in writing where necessary, and will be provided with an opportunity to be heard.

11.3.4 Where an inquiry is called for, the employee will be given reasonable time to prepare for the case and given every opportunity to cross-examine all witnesses produced if he/she so wishes.

11.3.5 When an investigation or inquiry is taking place, it will often be inappropriate for the employee to continue his formal work; in such cases, the employee may be suspended until a decision is reached.

11.4 Disciplinary Action

Following to an inquiry, disciplinary action may be taken. The disciplinary action to be applied will take into account the seriousness of the case and any mitigating circumstances. The Head of SBU or immediate superior may impose any one or combination of the following disciplinary action against an employee:

11.4.1 Verbal warning;

11.4.2 Written warning;

11.4.3 Final written warning;

11.4.4 Formal action, which will include but is not limited to:

11.4.4.1 suspension with or without pay for a period of time;

11.4.4.2 Deferring or withholding of increment and/or bonus for a period of time;

11.4.4.3 Reduction of salary;

11.4.4.4 Forfeiture of declared bonus;

11.4.4.5 Downgrading;

11.4.4.6 Dismissal with contractual notice; and

11.4.4.7 Filing a legal suit against employee.

11.5 Disciplinary Measures

Disciplinary measures will be executed in the following manner:

11.5.1 Infringement or lapses will be dealt with verbally by the employee’s Head of SBU. Such warnings should be recorded and placed in the personal file.

11.5.2 More serious or repeated infringements or lapses will be dealt with by the employee’s Head of SBU, who may give a written warning and a
copy placed in the employee’s personal file. This written warning may be a final warning to the employee.

11.5.3 Where a verbal or a written warning is given, that warning should state the nature of the offence or lapse and the time allowed for improvement to be achieved.

11.5.4 If after adequate warning, a further disciplinary measure becomes necessary, the Head of SBU will recommend to the Senior Partner/Group CEO to take whatever formal action appropriate to the seriousness of the case.

11.5.5 If dismissal is warranted, a recommendation to dismiss will be made to the Senior Partner/Group CEO.

11.5.6 If an employee wishes to appeal against a written warning or other formal disciplinary action, he/she may ask for the case to be reviewed by the Senior Partner/Group CEO.

11.5.7 Arrangement for review of the case shall be made within seven (7) working days from the appeal date to the Senior Partner/Group CEO. If the appeal is not submitted within seven (7) days from the days, the Group shall consider that the decision has been accepted.

12.0 GRIEVANCE PROCEDURES

12.1 Policy

The Group recognises that an employee may encounter problems and differences arising from various aspects of their employment. In most cases, the problems can be resolved by informal discussion within the department. But there may be occasions, when an employee wishes to pursue the matter through other formal channels to bring their grievance to the notice of the Group.

It is the Group’s policy to settle any grievance at the point of origin. The services of the HR/Admin Department are available to assist an employee at all stages of the grievance procedure and a representative of the department may be present at all formal meetings prescribed.

12.2 Procedure

Stage I - Speak to Immediate Superior or Head of SBU

An employee having a grievance must first discuss it with his/her immediate superior/Head of SBU. It is the immediate superior’s/Head of SBU’s responsibility to investigate the grievance.

Stage II - Refer to Group CEO
If the issue is not resolved within three (3) working days after meeting with the Head of SBU, the employee shall either verbally or in writing submit his request to the HR Department to arrange a meeting with the Senior Partner/Group CEO.

The Head of SBU, together with the HR Department, shall brief the Senior Partner/Group CEO about the details and nature of the grievance.

The HR Department shall arrange a meeting within seven (7) days from the time the Senior Partner/Group CEO is notified of the grievance.

Following the meeting, the Senior Partner/Group CEO will either confirm the original decision by the Head of SBU or decide to investigate the matter further. In either case, the decision will be given to the employee by the Senior Partner/Group CEO in the presence of the Head of SBU within three (3) working days of the meeting.

13.0 AMENDMENTS

The Policies, Rules and Regulations contained in this Handbook may be amended from time to time and they will be conveyed to you via Group circular.

Employees are also subjected to all the statutory legislations at time being in force where otherwise any terms and conditions of service are not mentioned in this Handbook.