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1 INTRODUCTION

1.1 Purpose of the Handbook

Welcome to the Excelkos Group of Companies. This Handbook is to provide you with information about the Company's working conditions, benefits and policies affecting your employment.

The information in this Handbook summarises Excelkos' policies that applies to all employees under the Excelkos Group of Companies. It is your guide to the terms and conditions of employment and forms an expressed part of your contract of service. You are responsible to read, understand and comply with all the provisions of this Handbook. You will be asked to sign a declaration of receipt and understanding of this Handbook at the beginning of your employment.

Human Resource Department is responsible for the Handbook and all revisions must be approved by the Managing Director. Revisions will be communicated to all employees and any questions can be directed to the Human Resource Manager.

1.2 Our Story

Our founder, Mr. Tan Khay Chye, had a vision to be a pioneer in the supply of chemicals for the production of rubber related products. He embarked on his vision on August 8, 1988 by setting up his 'Office' at a rented shoplot on the first floor at Damansara Utama with 4 employees. The first agency we represented was Norsk Hydro (now known as Yara), a supplier of Calcium Nitrate. We have grown steadily over the years as we stayed focused on our core business with our significant milestones as follows:

- 1996 - Tiarco Chemical (M) Sdn Bhd our manufacturing plant in Ipoh was set up, a joint venture with Tiarco Chemical USA.
- 1999 - Excelkos initiated its regional expansion into Thailand, Indonesia and Vietnam markets, to compete with regional players whilst striving to be a world-class organisation.
- 2002 - Excelkos moved into its own premises operating from its office and warehouse.
- 2008 - Tiarco Chemical (M) Sdn Bhd achieved our ISO9001 certification
- 2009 - Excelkos was awarded by Safeskin as the only supplier to be given awards for outstanding performance in delivery and service
- 2011 - Tiarco Chemical (M) Sdn Bhd started the manufacture of antioxidant emulsions
- 2014 - Wax emulsions were the next product added into our range of products at Tiarco Chemical (M) Sdn Bhd
- 2018 - Tiarco Chemical (M) Sdn Bhd moved to a new state of the art factory to cater for future growth.
- 2020 - Our range of colour dispersions was produced with technology transfer from DVM UK.

1.3 Our Name

The name **Excelkos** was chosen by Mr. Tan Khay Chye. It is a combination of 2 words - Excel is short for 'Excellence' while the Greek word "Kos" means 'House'. Put together, the name Excelkos means the '*House of Excellence*.' We believe our name represents the qualities we bring to our clients; channelling Excellence in all that we do.

1.4 Our Logo

The logo consists of the three initials of Mr. Tan Khay Chye (TKC). It is also a visual of a man walking, symbolising that the Company is always on the go, ever ready to serve its customers. Finally, the logo does resemble an anchor, which symbolises stability. The circle around the logo is a reminder that we should always grow within our area of expertise.

The colour of the logo is Cyan Blue and must be adhered to in all usage on print or other medias of communication.

1.5 Our Business

Starting out in 1988, our business had the intention to supply chemical products for the rubber processing industry. Our goal is to provide superior products and services to our clients. We are also always on the look-out for new products brought about by technology advancements that will enhance our client's end products. We aim to enable our customers to achieve world class standards in producing high quality goods.

Today, we continue to supply chemical products for rubber processing industry but have expanded our range into the surfactant, polymerization and colourants industry.

1.6 Our Vision

To be a world class manufacturer and preferred provider of products and solutions to the industries that we serve.

1.7 Our Mission

Provide reliable, innovative solutions for customers, focusing on continuous improvement while developing our people and acquiring necessary expertise to expand our horizons.

1.8 Our Core Values

The Code is grounded in Excelkos' core values, which help dictate our people's behaviour and ensure that Excelkos' activities are guided by these values, including:

- Workplace Health and Safety – We prioritize safety in our business environment.
- Working Together – We promote mutual respect while celebrating diversity in our company.
- Customers – We tailor solutions to help customers achieve their goals
- Ownership and Innovation – We embrace innovation to make a positive impact to the environment.
- Results – We Work to achieve positive and sustainable results with our stakeholders.

1.9 Our Tagline

Your Partner. Your Solution.

This was carefully crafted as we felt it truly reflected our relationship with our clients – we had grown with them and our relationships are beyond business associates but partners in their endeavours. We work hard to ensure that our products will help provide long term solutions for them.

1.10 Definitions

Reference	Description
Absenteeism	Failure to report for work without prior approval of the supervisor/ head of the department.
Business Travel	Journeys made to carry out work and include travel from the office or place of work to visit your customers using your own car, motorbike or van.
Code of Conduct	A set of principles and standards that all employees and third parties acting on behalf of the company must follow.
Employee	Any person, irrespective of the amount of wages he earns, has entered into a employment contract of service with Excelkos Group of Companies.
Employee Friends	Whom an employee knows personally and may meet socially.
Employee Relatives	All relatives of an employee, such as, but not limited to the following: spouses, relatives by marriage, domestic partners (those who co-habit), children (including step-children and foster children), parents, step-parents, grandparents, grandchildren, in-laws, siblings (including step-brothers and step-sisters), cousins, nieces, nephews, aunts and uncles.
Employer	A Company under Excelkos Group of Companies
Excelkos Group of Companies	Excelkos Sdn Bhd Excelkos Marketing Sdn Bhd Tiarco Chemical Malaysia Sdn Bhd
Grievance	A complaint raised towards an employer by an employee due to a violation of legalities (e.g. policies, employment contract) or a complaint against another employee or superior.
Hours of Work	Time during which an employee is at the disposal of the employer and is not free to dispose his own time and movements
Overtime	The number of hours of work carried out in excess of the normal hours of work per day.
Rest Day	Sunday
Tardiness	Arriving late for work or returning late from breaks/meals, or early departure from work

2 GOVERNANCE

The Excelkos Management are responsible for the contents of this Handbook and its continuous updates. The Managing Director and managers at all levels at Excelkos are responsible for ensuring that all employees are aware of, understand and follow this Handbook. Any significant deviation from the rules in this handbook must be reported to management with a report of action taken to correct the situation.

3 EMPLOYMENT

3.1 Employment Relation

We believe in open communication between employees and management. Our objective is to ensure that each employee is free to approach any member of the management with any work-related concerns. If you have a concern, problem or idea about work, we encourage you to express it initially with whomever you are reporting to. If the matter is not resolved, you may escalate it to a higher level.

3.2 Employment Policies and Procedures

3.2.1 Employee Code of Conduct

Our **Employee Code of Conduct policy** outlines our expectations regarding employees' behaviour towards their colleagues, supervisors and overall organization.

We promote freedom of expression and open communication. But we expect all employees to follow our code of conduct. They should avoid offending, participating in serious disputes and disrupting our workplace. We also expect them to foster a well-organized, respectful and collaborative environment.

The code applies to every individual that works within Excelkos Group of Companies, regardless of employment status. The code promotes the corporate culture which engenders ethical conduct throughout the Company. The core principles are based on trust, integrity, accountability, commitment, excellence and loyalty

These are the components of our Code of Conduct:

Anti-Bribery and Anti-Corruption
Excelkos Group has a zero-tolerance approach to bribes and corruption in any form.

Benefits
We expect employees to not abuse their employment benefits. This can refer to time off, leave, insurance or other benefits our company offers.

Collaboration
Employees should be friendly and collaborative. They should try not to disrupt the workplace or present obstacles to their colleagues' work.

Commitment
The Company expects that every employee provides their full attention, dedication and effort to their duties. Employee should be courteous to one another and work as a team through open communication and collaboration.

Communication
All employees must be open for communication with their colleagues, supervisors or team members.
Communicating with the Public – Employees are not permitted to speak to the public on any matters of the Company. Designated personnel will be appointed if there is a need to communicate with the public be it the media or authorities.

Computer Environment Security – All employees are to protect our information and safeguard our computers from harm. Company equipment are to be used for business purposes only and employees cannot permit any other party to use our systems.

Compliance with Law
Employees are to comply with the applicable laws, rules and regulations of Malaysia at all times.

Confidential Information – All employees are not allowed to divulge any information obtained in the course of engagement or employment with the Company. Confidential information relating to customers, work colleagues and Excelkos operations and suppliers needs to be properly protected. Such information cannot be shared, including via any form of social media (e.g. LinkedIn) unless allowed or required under relevant regulation – or agreed by the person or organisation whose information it is. This policy applies both during and after the service with the Company.

Conflict of interest – Employees are to avoid any personal, financial or other interests that might hinder their capability or willingness to perform their job duties. Employees with a conflict of interest must disclose any obligation, commitment or interest that could conflict or may be perceived to conflict with duties to Human Resource.

Dress Code – Employees are expected to be in suitable business attire and appearance must be neat in their course of duty during working hours. The Excelkos uniform must be worn on Fridays, or otherwise advised. Denim or jeans can only be worn to work on Saturdays.

When meeting with external parties, employees are expected to be dressed in formal business attire and present a clean, neat and professional appearance at all times.

Respectfully, the following is prohibited to be worn by an employee during working hours:

- activewear or clothes used for exercise or outdoor activities including shorts;
- revealing, low-cut or flimsy clothes;
- offensive, torn, discoloured, damaged, crumpled, stained;
- prominent logos not belonging to the Company, etc.

The list is not exhaustive and employees should aim to dress in formal business attire at all times.

Environment – The Company is committed to protect the environment by minimizing its use of finite resources namely water and energy.

Employment of Family Members and Relatives – Employees must come forth and fully declare the relationship to the person applying for the position. Human Resource will make a fair and equitable decision on the appropriateness.

Gifts, Favours and Entertainment - Employees shall not be influenced by receiving or offering gifts, favours and/ or entertainment from/ to a third party that is of excessive value that will result in improperly influencing the business relationship. Excelkos allows the acceptance of token gifts and entertainment, with a ceiling limit at RM300 market value provided they are appropriate to the intended business purpose and consistent with local business practice and laws. Should any employee receive anything with an estimated amount beyond RM300, they are to highlight to their HODs or HR withing 24 hours.

Health and Safety – The Company provides a work environment that is safe and takes appropriate precautions to prevent injuries or adverse working conditions for every employee. It is the responsibility of every employee to adhere to prescribed safety rules and raise any concerns where a potential threat to health and safety is observed.

Human Rights and Labour Rights – All employees should respect their colleagues and treat everyone with dignity and respect in the workplace. The Company practices equal opportunity, respects gender equity, creates a safe and harmonious work environment, and does not engage in any kind of discriminatory behaviour, harassment or victimization.

Integrity and Professionalism – All employees must conduct themselves with highest integrity and professionalism.

Integrity in Financial Reporting – We are committed to providing accurate, timely and full disclosures in all our reports on its results to all shareholders and to all the necessary statutory bodies

Political Donations – Participation in political activities must be in ethical and legal way. Excelkos does not make any political donations.

Protection of Company Property – All employees should safeguard the Company's property at all times and the use of Company property is to fulfil job responsibilities.

Respect in the Workplace – All employees should respect their colleagues. We do not allow any kind of discriminatory behaviour, harassment or victimization in all aspects of their work, from recruitment and performance evaluation to interpersonal relations.

Responsibilities to Shareholders – We will strive to increase shareholder value and promote the interest of all stakeholders through effective operation of the Company.

Responsibility to our Customers, Suppliers, Competitors
When dealing with customers, supplier or competitors must fully comply with trade practice laws. We will compete for business openly and honestly.

Responsibility to the Community
We are committed to interact and build relationships with our local community organisations. We encourage everyone to assist in building a sustainable community through participation in our volunteer programs.

Penalties for Breaches of the Code
Adherence to this Code and Excelkos' policies is a condition of employment at Excelkos. Breaches of the Code will be subject to disciplinary action including termination of employment, if appropriate. If addition, criminal and civil penalties for individuals may apply for serious breaches

3.3 Working Hours

Excelkos Group operates based on a five and a half-day (5½) workweek and the official working hours are:

	Excelkos Office	Excelkos Warehouse
Monday to Friday	8:30am – 5:30pm	8:15am – 5:15pm
Saturdays	8:30am – 1:00pm	8:15am – 12:45pm
Saturday schedule+	Once in 3 weeks	Alternate Saturdays (including drivers)
Lunch hour	12:00pm – 1:00pm or 1:00pm to 2:00pm	
Lunch hour on Friday (For Male Muslim Employees)	1:00pm to 2:30pm	

All employees shall commence work no later than the official working hours as stated above unless otherwise stated in the offer letter.

+ *Head of Departments are responsible to ensure the department has a representative on duty every Saturday whilst ensuring that an employee is scheduled one Saturday in every three (3) weeks. Where an employee assigned to Saturday work is unable to make it, the employee should make arrangements with a colleague from the same department to swap Saturdays.*

The Saturday schedule will be published by HR before the year commences. All changes to the schedule must be informed to HR and the HOD before the start of the month.

3.3.1 Attendance

Attendance is tracked using a facial recognition access control system at the front entrance of the office. All employees are required to register their first entry and last entry of the day at the system located at the main entrance of the office. Failure to register will be deemed as a breach of the employment rules.

3.3.2 Absenteeism and Tardiness

Employees are expected to be at the workplace every work day ready to start work per the published working hours. In the event of an illness or unplanned emergencies employees are required to contact the head of the department or the HR department before **9:00am**, and provide reasons for the absenteeism. You can also inform your colleagues via the WhatsApp Excelkos team group chat.

Absenteeism and tardiness refer to not adhering to the published work hours and not informing the head of the department by 9:00am on your whereabouts and being unreachable. Human Resource will keep record of all unplanned absenteeism and tardiness which will affect your annual performance appraisal.

Excessive abuse of the work schedule may result in disciplinary action, including dismissal.

Penalty for tardiness:	
> 5 times in a month	• ½ day deducted & Warning Letter
> 10 times in a month	• 1 day deducted & Warning Letter
> 15 times late in a month	• 1 day deducted & Warning Letter & deduct 10% from Bonus (if any)

If an employee is absent without permission more than 3 consecutive working days, it shall be deemed to have terminated his or her contract of service with the Company.

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4 RECRUITMENT & HIRING

The Company's primary goal when recruiting new employees is to fill vacancies with persons who have the best available skills, abilities, or experience needed to perform the work. Decisions regarding the recruitment, selection, and placement of employees are made on the basis of job-related criteria.

When positions become available, qualified current employees may apply for the position. HR will process the application along with other received in a fair manner.

4.1 Equal Employment Opportunity and Diversity

Excelkos is committed to promote Diversity and Inclusion in the Workplace where we foster equitable opportunities and fair treatment to all our Employees. Excelkos values a diverse workforce and inclusive culture in the way we work and how we do business with our customers.

(Please refer to Equal Employment Opportunity, Diversity and Inclusion Policy)

4.2 Employee Referral Program

Whenever the Company advertises or has a vacancy in the Company, the management will decide if they want to open it to the Employee to refer qualified candidates. An email will be sent out with the requirements of the position. The Employee should refer anyone in their social or professional network who they believe meet the requirements of the position. As a token of appreciation, a token sum of RM400 (for non-executive positions) and RM800 (for executive and above positions) will be paid to the employee who made the referral once the candidate has completed his/her probation period and is confirmed by the Company.

In order to be eligible for the referral bonus, the employee will need to:

1. Be a confirmed Employee
2. Refer a candidate who hasn't previously applied for a job in our Company.
3. Be able to vouch for the candidate.
4. Not refer candidates from FB or other social media platforms that the employee uses.
5. Email HR the candidate's details/CV to HR.

4.3 Employment of Relatives or Close Friends

The Company permits the employment of qualified ***family members*** or ***close friends*** of employees as long as such employment does not create a conflict of interest. The individual must fulfill the recruitment criteria as documented in the Job Description. If an employee of the Company is aware that a closely related person of theirs is applying to work for the Company it is their responsibility to inform them of the principles of this policy and to ensure that their manager is made aware of the likely application.

Excelkos will exercise sound business judgment in the placement of family members or close friends within the company.

Other employees in the workplace have the right to raise their concerns if they feel that the relationship is having a detrimental effect on the working environment, or on operational issues. Where there are serious concerns about the effect the relationship is having and or a change of relationship status, affecting either on one or both of the employee's performance, or on others within the team, HR will step in and provide an avenue that will promote higher productivity from both parties. The management, however, reserves the right to ask one to leave the Company should the spouse be promoted to senior management levels.

4.4 Staff Development

The Company is committed to provide support to staff to enhance skills and knowledge to enable them to contribute towards the fulfilment of Excelkos' business goals using the following mechanisms:

- Identifying performance objectives through an Annual Performance Review which is conducted at the end of each calendar year
- Identifying training needs with a Training Needs Analysis (TNA) conducted annually
- Supporting staff through necessary and appropriate development
- Developing managers and supervisors to assist them in carrying out their leadership responsibilities effectively.

The responsibility for staff development lies jointly with the individual staff member and the Company, through supervisors and managers working closely with the HR department to identify and prioritise the stages of development.

Staff and managers need to consider the different range of development opportunities available to enhance their development. For example, external / in-house training programs organised by HR, possible on-line training, on-the-job training and job rotation. Announcements will be made in advance so that employees can block their time. All expenses incurred to attend the training including transport/petrol claims, toll charges may be submitted for claims.

Staff are supported in their pursuit of further education with the allowance of examination leave and financial support via an Education Assistance Scheme, provided that the field of study is relevant to the needs of the Company.

Access to staff development events, financial support and examination leave will need to be in line with the operational requirements of the department and be driven by the performance of the Company.

5 NEW EMPLOYEE

5.1 Pre-Employment Medical Check Up

All new potential employees shall undergo a medical check-up prior to issuance of the Letter of Appointment. The Employer reserves the right to retract or terminate the employee if certified unfit to work by the registered medical practitioner. Human Resource personnel will advise details on the medical check-up.

5.2 Appointment

Any appointment in the Company is deemed valid only when the Company has issued a Letter of Appointment, accepted and acknowledged by the new employee. Preceding employment or during the probation period, the Company may exercise the right to test for drug use. Anyone failing the test will not be eligible for employment/ confirmation.

5.3 Probation

In general, appointments of employment shall be made subject to a probationary period of three (3) to six (6) months with the exception of Employee employed on a temporary or contract basis with less than one (1) year contract of employment. Such probationary periods will be stipulated in the Letter of Appointment. The probationary period may be extended at the discretion of the Company. The objective of the probation is to allow better assessment of the mutual fit between the organisation and the employee.

An employee who satisfactorily performs and completes his/ her probationary period shall be informed in writing that he/ she is confirmed for regular employment with the Company.

5.4 Onboarding Training

Onboarding has been designed for all employees and Human Resource will organise the onboarding process for new employees with the respective Heads of Departments. Human Resource will provide an overview of the Company structure, policies and benefits whilst the respective Head of Departments will share the functions of each department and plan for the training of the individual.

5.5 Termination during Probationary Period

During probation, an employee's service may be terminated within 24 hours by either party servicing notice. When confirmed, termination of employment by either party follows the conditions stipulated in the Letter of Appointment. Outstanding leave used to offset the notice period is subject to management approval.

5.6 Confirmation

An evaluation will be done at the end of the probation period by the employee's immediate superior. The Employee shall receive a written Letter of Confirmation from the HR department upon successful completion of the probation period(s). A below average evaluation will warrant either an extended probation period or a termination at the sole discretion of the employer.

5.7 Overtime

Overtime hours are the number of hours that exceed the working hours above. An employee total worked hours should not exceed 12 hours in a day unless the employee agrees and is limited to the maximum of 4 times a month.

5.8 Promotion

When there are vacancies within the Company, every effort shall be made to fill the vacancies by promoting from within the Company's based on merits and suitability. The Company reserves the right to fill in any vacancies from outside sources if no employee is deemed to be suitable by the Company.

In the event that one is promoted, the Company shall have the sole discretion in deciding whether an employee's promotion is to be accorded with a salary increase.
The Company shall inform in writing an employee who is promoted at the time of promotion, of the length of the probationary period, if any, he/ she shall be required to serve. At the end of the probationary period the Company shall inform in writing whether he/she is confirmed in his/her new position. A probationary period is usually three (3) months but may be extended by a further three (3) months. In the case of Sales Personnel, Production Managers, Technical Managers, Factory Managers and Chemists which require extended periods of training, the probationary period shall not exceed twelve (12) months.

In the event of the employee not being confirmed in his/ her new position, he/ she will be reverted to his/ her previous position and salary or reassigned to a position equivalent to his/ her former position and salary.

5.9 Resignation

An employee's resignation may be accepted provided the employee has given the required period of notice or the employee has made payment in lieu of such notice and has also fulfilled all obligations required. The Company reserves the right to waive the mandatory notice and the HR department will issue a letter of acceptance of resignation. An employee who is terminated/resigns/dismissed shall hand over all the Company's properties, namely laptops, corporate credit cards, access cards and keys to the HR department before all monies owing to the employee are issued.

5.10 Retirement

The mandatory retirement age is 60 years. Retirement will take effect on the 60th birthday of the said personnel. The Company may choose to extend the services of the Employee on a contract basis. Terms will be drawn out on the individual contract.

5.11 Transfer

An employee may be transferred inter department or intra Company as and when the need arises. The transfer will be informed in writing and you shall abide by the directive. The transfer may be permanent, temporary or on an ad-hoc basis. Should the transfer involve an adjustment to the salary or an allocation of an allowance you will be informed in writing.

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6 CONFIDENTIALITY AND NON-COMPETE CLAUSE

All employees who have resigned/ have had their services terminated/ retired are to:

- Return all confidential information and/or confidential information and/or Company documentation within three (3) calendar days from the last day of work.
- Should one have Confidential Information and/or Confidential Information in electronic form on any computers or other electronic devices owned by the individual, he/she is expected to agree to irretrievably delete all information and to confirm to the fact of deletion within three (3) calendar days from the last day of work.
- Not use, divulge or disclose any confidential information obtained during their employment with the Excelkos group.
- The Company reserves the right to keep copies of all correspondence made by the employee including emails and phone history listing. They also have the right to request that all Company documentation and thumb drives be surrendered before departure.

7 EMPLOYEE PERSONAL INFORMATION

Upon joining the Company, as an employee you are required to submit your personal information to the Human Resources Department by completing the Application for Employment form (EK-F-05). Any changes in status concerning family members, residential address, telephone number, educational attainment requires a timely update to the Human Resource Department for the purpose of updating these particulars. Please contact HR if you are unsure of what information needs to be provided to the Company.

The Company shall not be liable for inaccurate information in their records.

8 DISCIPLINARY RULES

Excelkos' relationship with all its employees is based on mutual trust and respect. We work very hard at cultivating and maintaining positive employee relations. Nevertheless, there may be rare circumstances (i.e.; gross misconduct or misbehaviour) where it may be necessary to warrant an inquiry, after which the Company may suspend or even terminate an employee from active service. It is most important that all employees understand the circumstances under which such action could take place. The disciplinary guidelines for this purpose are outlined in the *Appendix 1: Major Misconduct or Indiscipline* of this Handbook. The said guidelines may be altered from time to time by the Company.

Disciplinary action may be issued in the form of any one or combination of the following:

- Verbal warning. *Please note that verbal warnings are still documented to reflect what was discussed and agreed upon for future reference and will not impact one's performance review.*
- Written warning
- Suspension from work without pay for a period to be determined by the Company.
- Dismissal
- Downgrading

The Company reserves the right to weigh the nature of the offence and then decide on the form of disciplinary action to take. The above stated stages serve as a guideline only and may not occur in the order stated.

8.1 Inefficiency

Should the Company consider an employee is failing to carry out his/her duties efficiently, a warning letter will, after due investigation, be addressed to him/her. Adequate opportunity must be given to the Employee to improve his/her work performance with goals clearly identified and deadlines to achieve these goals. Should the employee be unable to achieve the goals set for him/her in the stipulated period despite given guidance and feedback, the Company is entitled to dispense with the services of the employee in question or alternatively withhold any increment for which the employee is eligible.

8.2 Inquiry

Where the Company institutes an inquiry, the Company will inform the employee concerned in writing stating the charges against him/her, the time, date and location of such inquiry. For the purpose of the inquiry, the Company may suspend the employee from work and any other actions will be communicated by the Company in writing to the employee concerned.

Procedures of an inquiry are stated in Appendix 2: Domestic Inquiry.

In the event of mitigating factors, the Company may at its discretion, in lieu of such dismissal for misconduct or suspension, issue a letter of final warning.

In all such cases the Company's decision shall be notified in writing to the employee.

Warning letters issued, regardless of the offence, for the **same offence within the year** have the following imposed as listed below:

1st warning	No action taken
2nd warning	Deduction of 15% of gross bonus
3rd warning	Deduction of 25% of gross bonus.

This will be deducted directly from their bonuses due to them.

8.3 Right of Appeal

An employee who is subject to any disciplinary action provided in the previous section shall have the right of appeal in accordance with the Grievance Procedure set out below.

8.4 Grievance

An employee has the right to raise a grievance which is affecting the performance of the employee at the work place. The filing of the grievance is the last resort used by the employee after all attempts to resolve it amicably has taken place. Human Resource will be responsible to handle the matter in a fair and equitable way. Any grievance not raised by the employee within five (5) working days of the date of the occurrence of the alleged grounds for complaint shall not be considered. Complaints not presented in accordance to the procedures stated above shall also not be considered.

(Appendix 3: Grievance Form)

9 REMUNERATION

9.1 Philosophy

Remuneration is founded on a 'Pay-for-Performance' philosophy. Our remuneration programs are designed to value and reward our employees' performance following by formal reviewed on an annual basis.
The Company may also grant special merit increment, salary adjustment where, in the opinion of the Company these are warranted. The merit increase/annual increment/salary adjustment/promotions exercise is typically carried out in the last quarter of the year and any salary increments are usually effective in the first quarter of the next year. If you are a confirmed member of the Company but have less than twelve (12) months of service on the merit increase date, you will be eligible for pro-rated salary increase.

9.2 Salary Administration

Salaries for full time confirmed employees are credited to the employee's bank account on the 25th day of every month.

An employee under probation will be paid on the last working day of the month. For employment period which is less than one (1) month, calculation will be pro-rated on the number of days of that particular month.

Employee who has been terminated or have resigned will only get their salaries after deductions for any amount owing to the Company. This will be calculated within two (2) weeks from the date of departure.

Employees will be informed in writing on the salary amount to be paid. Payslips will be provided to employees when salary is paid.

9.3 Bonuses

Employees may be eligible for discretionary bonus, unless otherwise stated in your Appointment Letter. The amount of the discretionary bonus is dependent on the financial performance of the Company as well as the

individual's performance. Bonuses are usually paid in the first quarter of the year. Confirmed employees who have not served the full calendar year may be also be awarded a bonus amount.

The Company reserves the right to review and amend the variable pay policy in conjunction with economic conditions, as and when it deems necessary without informing the employees.

9.4 Overtime Pay

. The following employees are eligible for overtime pay:

- Those whose monthly salaries are below RM4,000
- Those whose jobs involves physical work.

The overtime form need to be agreed and signed by both supervisor and staff. A copy of the overtime request form can be obtained from the File Cabinet and all overtime hours can be compiled onto the same form for the month and submitted to HR before the 5th of each month so that it can be paid by the next month.

The hourly rate of pay is derived from your total salary over the standard hours in a month.
The rates are as follows:

Types of days	Rate
Normal days (exceeding normal hours of work)	1.5 times the hourly rate of pay
Weekends/rest days	2 times the hourly rate of pay
Public holidays	3 times the hourly rate of pay

10 STATUTORY CONTRIBUTIONS AND DEDUCTIONS

10.1 Employee Provident Fund (EPF)

The Company shall contribute towards EPF for all local Employees. The respective Employees' portion of contribution shall in turn be deducted from their monthly salary by the Company.

The amount of contribution (employer and employee) may change from time to time depending on the prevailing Government statutory requirements. The current monthly contribution rates are as follows:

	Employee deduction	Employer contribution	Total EPF contribution
Below RM5,000	11%	13%	24%
RM5,000 and above	11%	12%	23%

The Company reserves the right to choose the contribution level for each employee.

10.2 Employee Social Security (SOCSO)

All employees (following SOCSO monthly earnings guide) shall be registered with SOCSO and shall be eligible for benefits under the Employment injury scheme and Disability pension scheme.

An employee, who upon joining the Company earns a basic salary less than SOCSO earnings guide and subsequently earns a higher basic salary shall continue to contribute and be covered by both schemes.

10.3 Employee Insurance Scheme (EIS)

Employee Insurance Scheme (EIS), under Perkeso, is Employment Insurance in the event of loss of employment. The contribution rate for Employment Insurance System (EIS) is 0.2% for the employer and 0.2% for employee based on the employee's monthly salary. The Contribution rate is based on Section 18 and Schedule 2 of the Employment Insurance System Act 2017.

10.4 Income tax

Each employee shall be responsible for handling his/her annual income tax return at the end of each year. All employees shall have their income tax deducted from their remuneration in accordance to the Schedular Tax

Deduction determined by the Inland Revenue Board. Human Resource will provide the EA Form to all employees in the month of January annually.

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11 OVERTIME AND EXPENSES CLAIMS PROCEDURE

Claims are to be made via the Expense Claim Form with all the accompanying original receipts attached. The form must be approved by your Head of Department or immediate superior and forwarded to the Accounts Department for processing by the **10th of the next month**. All claims will be paid out by the **25th of the approval month**, subject to the availability of the signatory/authorizer.

CLAIMS SUBMITTED AFTER THE 10TH OF THE MONTH WILL BE PROCESSED AND PAID THE FOLLOWING MONTH.

Please refer to the following table for the approval list:

Department	Approvers	Exceptions/remarks
Sales	GSK/PCS	GSK, PCS to be approved by AT**
Non sales claims/Petty cash/ purchases (below RM300)	Respective HODs (see below)	
Logistics/warehouse	LC/JO	LC to be approved by JO, JO to be approved by AT
Accounts	YCF/LCK	YCF to be approved by LCK, LCK to be approved by AT
Drivers/cleaner	YCF/JO	JO to be approved by AT
Purchasing/Export	WKW/JO	WKW to be approved by JO
Non sales claims/Petty cash/ purchases (RM300 – RM2,000)**	CK/JO	CK and JO to be approved by AT**
Non sales claims/petty cash/purchases >RM2,000	AT/CG**	

** including dental claims/purchase of items for use in the office

The management reserves the right to refuse any claims submitted later than 3 months from the date expense was incurred. Actual bills need to be submitted for verification. Any unreceipted claims will need approval from your Head of Department or immediate superior. Unreceipted claims may not be processed unless proper justification is provided and will be subject to Senior Management's approval.

Expense reports are subject to audit by the account office and tax authorities. Employees and their managers will be notified of instances of non-compliance with this policy.

This policy will be reviewed and changed as and when circumstances warrant the necessity to do so.

11.1 Mileage Claims

Employees will be reimbursed for travel costs incurred to fulfil your job. The amount is not taxable
Travel between the Shah Alam office and Tiarco Ipoh for work is claimable.

		All
Personal Cars:	Up to 3,000km Above 3,000km	RM0.65 per km RM0.35 per km
Personal Motorbikes:	Up to 1,500kms Above 1,500kms	RM0.35 per km RM0.25 per km
***Cars provided by Company**: Irrespective of mileage		Individually fixed according to the make and model of the car

*For those who are using cars from the Company pool, the rates will be calculated and provided in a separate letter, depending on the car they are assigned to. These rates, just like the rates stated above may be reviewed and changed depending on the price of petrol.

This also applies to all who borrow a Company car /director's car on a temporary basis, while their own cars are being serviced/repaired. Those who borrow these cars will check with the accounts department on what the prevailing rates are when they need to prepare their claims. The rates will be applicable for the duration of the loan of the car.

11.2 Overtime Meal Allowance

This section is applicable to those who are entitled to overtime pay. Where an employee is requested to work overtime by the management, the following meal allowance will be paid:

i. Should the employee start work at least **one (1) hour before official working hours**, he is entitled to claim breakfast
ii. Should the employee work beyond **two (2) hours from official dismissal hours**, he is entitled to claim either lunch or dinner depending on the time of day.
iii. Should the employee work on a **rest day or gazetted public holiday**, the meal claim to follow the time of the day, provided the employee has completed **a minimum of three (3) consecutive hours**

Subsequent meal allowance shall be provided for every five (5) hours of continuous work after the first meal allowance has been earned.

11.3 Claims for travelling for all staff:

Should an employee be required to travel for meetings or training, please refer to the table below for the rates:

<table>
<tr><th colspan="4">MEALS & OTHER ALLOWANCES</th></tr>
<tr><th>MALAYSIA (claimable>100km)</th><th>Senior Management</th><th>Management/ Sales personnel</th><th>Non-executive</th></tr>
<tr><td>• Breakfast
• Lunch
• Dinner</td><td colspan="3">RM10.00
RM15.00
RM25.00
Unreceipted meals</td></tr>
<tr><td>Overnight allowance</td><td colspan="3">RM50.00 / night</td></tr>
<tr><td rowspan="2">Hotel Accommodation (ex KL)/ night</td><td>As per receipt; max RM250.00</td><td>As per receipt; max RM200.00</td><td>As per receipt; max RM150.00</td></tr>
<tr><td colspan="3">Unreceipted – RM70 / night</td></tr>
</table>

This allowance is not applicable for unauthorised or voluntary attendance of a related company event.

11.4 Outstation Allowance

This section applies to Company drivers who make trips out of KL to the following areas:

Bentong/Melaka/Perak	RM10 per trip
Sg Petani / Kulim/Penang and up to Kluang	RM18 per trip
Alor Star, Bkt Kayu Hitam, beyond Kluang to Singapore	RM25 per trip

The allowance is claimable as long as the trips are made irrespective of whether it is a day trip or if required to stay overnight. If it involves an overnight stay, the driver is entitled to the overnight allowance on top of this claim.

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12 SALES TEAM ONLY

12.1 Accommodation

You should stay in 3-4 stars rated accommodation within agreed budgets only. Anything out of the range will need approval from your HOD/manager

12.2 Corporate Credit Card Usage

The corporate credit card that is issued to each eligible party should be used for:
1. Hotel stays
2. Entertainment
3. Air ticket
4. Employee welfare that has been approved
5. Upkeep of motor vehicle (for those using Company cars)

The corporate credit card should strictly NOT be used for personal expenditure. Should it have been used, the employee must pay directly to the bank.

12.3 Exchange Rate

Should the meal allowance or any expenses be paid in USD or that particular country's currency, you shall be reimbursed at the rate you had changed the currency at and the exchange receipt is required as a supporting document. Otherwise, you shall be reimbursed at the average BNM middle rate at 1200hrs for the month the travel took place.

12.4 International Roaming Policy (including Data Roaming)

This policy applies to personnel required to travel overseas for work and was created in order to enhance employee safety, limit corporate liability and manage telecommunication costs.

12.4.1 Call Roaming

International roaming is approved when the responsibilities of an employee require:
- The employee to be reachable immediately
- The employee is required to make frequent and/or prolonged travel outside of Malaysia.

Employees who require international roaming will need to get it activated one time only by informing HR via email so that an application can be made immediately.

12.4.2 Data roaming

All who are travelling should research getting a local SIM card for voice and data vs the international data roaming rates. Should the local rates be uncompetitive, then the person travelling should email to request for international data roaming and the dates required to their immediate superior with a cc to Ms Yap at c.f.yap@excelkos.com so that the department is aware when reviewing the bills. The superior is required to reply to approve or comment on the application.

Maxis has a Dataroam pass for RM38 per day for many countries. Please log onto Maxis's website to get the latest details/ promotions.

Kindly select the most cost-effective package suitable for the connectivity required duration of your visit. You are encouraged to make calls via the most cost-effective options including using apps on your smartphones that allow free voice and video calls where possible using WIFI/ unlimited data roaming packages, other than relying solely on mobile telecommunication networks.

Although the data roaming packages are unlimited, the speed will be slow if the usage is not monitored. Dos and don'ts when travelling:

DO	DONT
Email dates to your superior & accounts dept before travelling if data roaming is required.	Do not browse the internet unless you are using WIFI.
Use WiFi where possible	Do not download Apps or videos
Turn off data roaming when not required	Refrain from long conversations
Turn on data roaming occasionally to download emails.	Avoid using maps

12.5 Telephone Calls While Traveling

- Telephone calls while traveling should be reasonable. Personal calls may be reimbursed at the Manager's discretion as long as they are reasonable in length and cost but the traveller should also make use of the hotel's WIFI for making calls home.
- International phone calls from hotels are not permitted due to cost

12.6 Claims for Local and Overseas Travel

- Transport to and from airport reimbursed as incurred. Receipts are required to be submitted.
- Vehicle to be shared if travelling in a group
- Most reasonable cost choice where options are available e.g. a sedan versus limousine service; ordinary taxi versus luxury cabs; trains/subways where available, efficient and safe
- Car rentals of sensible car makes, permissible if public transport is comparatively more costly or if public transportation threatens personal safety
- Mileage claim if journey to & from airport is made with personal transport in home country

12.7 Non-Reimbursable Expenses

Personal air travel, and personal items and services purchased while travelling are not reimbursable. These items include, but are not necessarily limited to:

- Movies
- Gym Fees
- Personal toiletries
- Gifts to colleagues
- Books and Magazines not related to business needs
-

12.8 Receipted Travel Entertainment / Business Meals

Travel entertainment expenses are limited to the scenarios listed below and should include the specific business reason. The most senior employee attending must pay for the event. Spouses/partners/family members are excluded from all travel entertainment events.

- Meeting with current/prospective Customer, Client, Supplier or Principal
- Meeting with prospective employee
- Company meeting/trip with Ekos/TCM employees (hosted by most senior / traveling employee). This would be considered Employee welfare.

The cost of entertaining should be reasonable in cost for the location. **Original receipts as well as credit card stubs are required for all business / entertainment related meals**. To meet tax and audit requirements, receipts should state the name of the Company, the exact amount and date of the expense, names and titles of attendees and name of the establishment they represent. You are expected to use the Corporate Credit card for such expenses.

All entertainment bills above RM500.00 must be a tax invoice addressed to the Company *in the event that GST is re implemented.*

If original receipts for business meals are misplaced, approval must be obtained from the General Manager or the Factory Manager, and should state the exact amount and date of the expense, names and titles of attendees and the name of the establishment they represent.

12.9 Travel Claims

Those traveling for business should properly categorize and report meal and incidental expenses for timely reimbursement. Meals and entertainment expenses while on business travel should be reasonable and not viewed as an opportunity for an extravagant meal at the Company's expense. There are two categories for meal and entertainment expenses:

- Employee Meal is defined as a meal taken alone while traveling
- Travel Entertainment is defined as a meal taken with principals or customers/clients while traveling

<table>
<tr><th colspan="4">MEALS & OTHER ALLOWANCES</th></tr>
<tr><th>MALAYSIA
(claimable>100km)</th><th>Senior Management</th><th>Management/ Sales personnel</th><th>Non-executive</th></tr>
<tr><td>• Breakfast
• Lunch
• Dinner</td><td colspan="3">RM10.00
RM15.00
RM25.00
Unreceipted meals</td></tr>
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<tr><td rowspan="2">Hotel Accommodation
(ex KL)/ night</td><td>As per receipt; max RM250.00</td><td>As per receipt; max RM200.00</td><td>As per receipt; max RM150.00</td></tr>
<tr><td colspan="3">Unreceipted – RM70 / night</td></tr>
<tr><td colspan="4">ASEAN (excl S'pore)</td></tr>
<tr><td>• Breakfast
• Lunch
• Dinner</td><td colspan="2">RM10
RM15
RM25
Unreceipted meals
(If receipted, max RM50 for 3 meals)</td><td>N/A</td></tr>
<tr><td>Overnight allowance</td><td colspan="2">RM50.00 / night</td><td rowspan="3">N/A</td></tr>
<tr><td>Hotel Accommodation
(per night)</td><td>As per receipt; maximum equivalent of RM300.00</td><td>As per receipt; maximum equivalent of RM250.00</td></tr>
<tr><td colspan="2">Unreceipted – RM70 /night</td></tr>
<tr><td colspan="4">SINGAPORE</td></tr>
<tr><td>• Breakfast
• Lunch
• Dinner</td><td colspan="2">RM20
RM30
RM50
Unreceipted meals
(If receipted, max RM100 for 3 meals)</td><td>N/A</td></tr>
<tr><td>Overnight allowance</td><td colspan="2">RM50.00 / night</td><td rowspan="3">N/A</td></tr>
<tr><td>Hotel Accommodation (per night)</td><td>As per receipt
Max S$250</td><td>As per receipt
Max S$250</td></tr>
<tr><td colspan="2">Unreceipted – RM70 / night</td></tr>
<tr><td colspan="4">KOREA/JAPAN/GREATER CHINA (incl of HK, Taiwan, Macau)</td></tr>
<tr><td>• Breakfast
• Lunch
• Dinner</td><td colspan="2">RM20
RM30
RM50
Unreceipted meals
(If receipted, max RM100 for 3 meals)</td><td></td></tr>
<tr><td>Overnight allowance</td><td colspan="2">RM50.00 / night</td><td></td></tr>
<tr><td>Hotel Accommodation (per night)</td><td>As per receipt; maximum equivalent of RM300.00</td><td>As per receipt; maximum equivalent of RM250.00</td><td></td></tr>
<tr><td colspan="4">INDIA & SRI LANKA</td></tr>
<tr><td>• Breakfast
• Lunch
• Dinner</td><td colspan="2">RM20
RM30
RM50
Unreceipted meals
(If receipted, max RM100 for 3 meals)</td><td>N/A</td></tr>
<tr><td>Overnight allowance</td><td colspan="2">RM50.00 / night</td><td></td></tr>
<tr><td>Hotel Accommodation (per night)</td><td>As per receipt; maximum equivalent of RM300.00</td><td>As per receipt; maximum equivalent of RM250.00</td><td></td></tr>
<tr><td colspan="4">USA</td></tr>
</table>

MEALS & OTHER ALLOWANCES			
• Breakfast • Lunch • Dinner	RM50 RM100 RM100 **Unreceipted meals** (If receipted, max RM250 for 3 meals)		
Overnight allowance	RM50.00 / night		
Hotel Accommodation (per night)	As per receipt; maximum equivalent of RM400.00	As per receipt; maximum equivalent of RM400.00	
**** UK**			
• Breakfast • Lunch • Dinner	RM50 RM100 RM100 **Unreceipted meals** (If receipted, max RM250 for 3 meals)		
Overnight allowance	RM50.00 / night		
Hotel Accommodation (per night)	As per receipt; maximum equivalent of RM400.00	As per receipt; maximum equivalent of RM400.00	
LAUNDRY (for > 3 nights)			
Claims with receipts	Max 3 pcs/day	Max 3 pcs/day	

The list above lists countries that are most frequently travelled. For countries that are not listed, please consult the HR department when travel plans are made.

12.10 Unreceipted Meals

This will be provided for via an allowance claimable for each day of travel for locations **more than 100km in your home country or in the countries stated in the table above**, including day trips unless under these circumstances:

- If breakfast is provided by the hotel, breakfast is then not claimable.
- If a meal is provided for when attending a seminar/workshop, that meal is not claimable.
- If one is hosted by a senior colleague from same or sister Company, no claims are to be made by the employee treated.
- An entertainment bill is submitted, then no allowance is claimable for that meal of the day.

Should one decide to submit receipts, these receipts should be only for both drinks and food only. *Any amount over and above these daily limits will be considered personal and non-reimbursable unless approval is obtained from your immediate superior via email.*

12.11 Car Loan Interest Subsidy

This subsidy is available to confirmed Sales personnel

The Company shall subsidise the balance amount of interest incurred on an outstanding car loan from:

- the time of joining the Company } whichever is later
- the time of the introduction }

However, the subsidy amount shall not exceed RM300 and applicable for only ONE (1) vehicle that is being used by the said personnel. The employee is to submit copies of the car loan agreement to the Company. Only confirmed Employee have the right to this benefit.

This subsidy will be discontinued when either of the following occurs:

- Sale of vehicle.
- Termination of Hire-Purchase Agreement.
- Employee is provided with a car from the Company pool.
- Employee is no longer under the employment of the Company for whatever reason.

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13 NON-REMUNERATION BENEFITS

Excelkos aims to provide a balanced and competitive package of benefits to meet the demands of our diverse employee population, within the means of our organisation.

13.1 Advances

Confirmed employees are eligible to apply for advances two (2) weeks prior to their festive celebration.

An employee may apply for advances prior to their festive celebrations based on these guidelines:

- Each employee is required to fill in the Application for Advance form to request for the advance.
- They will need to submit the form one (1) month before the festive celebration.
- Application cannot exceed 1 month's salary
- The employee can choose to deduct the advance from their next bonus payment or by instalments. However, the final decision is determined by the management.
- Employee must not have any disciplinary letters the calendar year

13.2 Public Holidays

The Company will grant fifteen (15) paid public holidays gazetted by the Federal Government of Malaysia or by the State Government in which the employee serves, in a calendar year. The Company shall declare and display on the employees' notice board the selected gazetted public holidays before the commencement of each calendar year, ten (10) of which shall be:

- **New Year's Day** **1 Day**
- **Chinese New Year** **2 Days**
- **Labour Day** **1 Day**
- **Agong's Birthday** **1 Day**
- **Hari Raya Puasa** **2 Days**
- **National Day** **1 Day**
- **Malaysia Day** **1 Day**
- **Deepavali** **1 Day**
- **Christmas** **1 Day**

If any of the paid Public Holidays falls on a rest day the first working day following immediately shall be a paid holiday in substitution thereof. In the event of any special declaration of holiday by the government, the Company will, at its discretion determine whether the additional holiday be granted. The Company will confirm with a written notice.

If any paid public holiday falls on an employee's maternity leave, the public holiday shall be deemed taken if she received her Maternity Allowance.

To be fair to all races, Hindu colleagues get 1 additional day off for Deepavali. This is to be taken the day immediately after Deepavali. However, if Deepavali falls on a Saturday, then Sunday, being the rest day is deemed to be the additional day off.

13.3 Leave

We provide a variety of leave as follows:

13.3.1 Annual Leave

All employees are eligible as stated for paid annual leave upon confirmation. Unless otherwise stated, the following annual leave entitlement applies:

Employee Category	Annual Leave Days	Maximum
Non-managerial	14 working days	18 working days
Managerial	18 working days	22 working days

Annual leave is calculated on a calendar year basis that is from 1st January until 31st December each year. An employee will be eligible to apply proportionate annual leave during their services with the Company after confirmation. Employees who utilize their entitlement prior to becoming eligible will have to repay the Company should they resign.

LEVEL	COMPLETED YEARS OF SERVICE	ENTITLEMENT
Non-Managerial	3rd year and below 4th year 5th year 6th year and above	14 days 15 days 16 days 18 days
Managerial	3rd year and below (in managerial position) 4th to 5th year 6th year and above	18 days 20 days 22 days

Annual leave is an applied leave. No employee shall proceed on such leave without his/her application being approved by the Company. The Company reserves the right not to approve any annual leave so applied. It will however make every effort to grant leave as required by its employees provided this does not jeopardise the efficient operation of the Company's business.
An employee may be allowed to take advance annual leave of their entitlement in an emergency situation, and any leave taken shall be deducted from the entitlement when earned. If a public holiday is declared on an employee's annual leave, the employee shall be granted another paid holiday in substitution for such public holiday.

Leave taken on a Saturday is considered half day. For warehouse, customer service and logistics there must be a person on duty at all times as such you will be expected to find a replacement rather than apply for leave.

When an employee terminates his service for reasons other than being dismissed by the Company, his leave entitlement shall be pro-rated based on the number of completed months of service. Similarly, any Advance Annual Leave taken shall be taken into account for payment purposes. Where the resignation is before one (1) year service, he/she shall be given Annual Leave on a prorated basis for each completed calendar month of service or be paid in lieu thereof. The same methodology shall apply in cases of retirement, retrenchment or death. Payment will be made at the ordinary rate of pay for each day of annual leave not taken on the following basis:

$$\frac{\text{Monthly Rate of Pay}}{26 \text{ days}} = \text{Ordinary Rate of Pay (ORP)}$$

The Company reserves the right to recall employees who are on Annual Leave and cancel such leave if there are emergencies and their services are required during such period.

Should the Company at any time decide to have an annual shut down, such period of shut down shall be annual leave for all employees, except for those whose services are required. Where employees do not have any leave to their credit, the annual leave of the following year shall be offset accordingly.

Should an employee exhaust all Annual Leave due to him/her, he/she is entitled to Advance Leave from the next year, up to a maximum of 5 days. Should the said employee leave the Company for whatever reason, the said Advance Leave will be deducted from the final pay due to him/her.

Leave applications are made by the employee via HR.my. All applications are to be submitted to your manager at least **three (3) working days** before you go on leave if you are applying for one (1) day leave only. If you intend to take more than **one (1) day**, you should inform your manager at least **one (1) week** prior to the actual commencement of your leave

The Company allows the employees to take half day leave and the option of morning(am) or the afternoon(pm) off is provided. The employee may leave at **1230pm** if taking the afternoon off or return by **1.30pm** if taking the morning half off.

13.3.2 Trainings/ Seminars/ Work on a Rest Day

An employee attending training/courses/seminars shall not be eligible for any form of compensation if the courses are conducted beyond his/her normal working day. However, they are allowed to have time credited into their annual leave account should they attend training/seminars on a rest day, Sunday or Public Holiday. These training courses are beneficial for the employees as well so the Company does not have to compensate the employees. As for work requested by the management for any events, Employee will have the following credited back into their Annual Leave account:

Days	Time spent at Training/Seminars	Credit back into Annual Leave	Time worked for a road/trade show/for a client event	Credit back into Annual Leave

Saturdays *Workday*	4 hours < time worked < 8 hours - exclude travel time	N/A	4 hours < time worked < 8 hours	N/A
			> or = 8 hours	½ day
Saturday *Non-Workday*	4 hours < time worked < 8 hours - exclude travel time	Change this into a workday	4 hours < time worked < 8 hours	Change this into a workday
Sundays/ Rest days/public holidays	Between 4 – 8 hours	½ day	Between 4 – 8 hours	½ day
	Beyond 8 hours	1 day	Beyond 8 hours	1 day

13.3.3 Emergency Leave

Should you have an urgent matter to attend to and need to take leave on the very day, you are required to notify your manager or the HR Administrator of your absence first thing in the morning (before 9am). This can be done via calls/text messages. You will need to log onto HR.my to apply for this at your earliest convenience but no later than 24 hours from the time of the absence.

13.3.4 Carrying Forward Of Leave

Ten (10) days of unutilised annual leave may be carried forward to the first quarter of the following year (31st March). These 10 days should be utilised within the first quarter of the following year. The Company will reimburse the employee up to a maximum of 5 unutilised days by the 2nd quarter of that year.

13.3.5 Unpaid Leave

The Company will grant as Unpaid Leave in the following cases:

- No Annual Leave entitlement
- Leave taken in excess of entitlement (for cases whereby the employee resigns/is terminated)
- Emergency leave without valid reason

Should an employee absent himself for more than 3 consecutive days without a valid reason the employee will be automatically terminated.

13.3.6 Time Off for Personal Errands

All employees should run their personal errands during their **lunch hour**. This will include going to the bank, post office, buying groceries, shopping, picking up their children from school. The management will accept the occasional change of one's lunchtime to accommodate such requests but the priority is to ensure that the department is represented at all times.

The Company does however allots 12 hours of "Time Off Leave" for each employee per calendar year.

Time off is when:

- An employee needs to run an errand/attend to an emergency and is confident that it will take no more than 3 hours per occasion.
- An employee has a doctor's checkup but is confident that he/ she is fit for work after that. The employee should request from the hospital or clinic for a time off chit as evidence and this should be uploaded to HR.My.

Even though this is in place, the Company appreciates that personal errands on work time be kept to an absolute minimum. Employee are required to log in these hours in Hr.my under time off. A manager or superior has the right to decline an Employee taking off to run such errands during work hours.

Should any time off exceed 3 hours, the employee will need to inform the supervisor/superior immediately before the 3 hours are up and convert that time off to an emergency half day or full day leave/medical leave (if supported with a medical certificate)

Once the 12 hours of time off is used up, the employee will have to take annual leave for any errands/ short visits to the doctor. Annual leave cannot be converted to time off hours.

Any unused time off is not allowed to be carried forward to the next year and should the employee terminate his services for reasons other than dismissed in the year, no payment will be made in lieu of unutilised time off.

Should any Employee be pregnant, her time off will automatically be extended to 27 hours for that year/prorated for the duration of her pregnancy if across calendar years.

13.3.7 Medical Leave

All employees when sick should not attend work until they have fully recovered from their illness. The employee is to report absence first thing in the morning (before 9am). A member of the employee's family may also contact the office to inform if the employee is unable to. Where the employee does not communicate absence over 48 hours, the Company may be deemed the employee absent without reasonable cause.

Employee shall be eligible for the following medical leave provision subject to the attachment of medical certificate issued by a registered medical practitioner:

Length of service	Medical Leave Entitlement
Less than 1 year	Pro-rated
Less than 2 years	14 days p.a.
Between 2 to 5 years	18 days p.a.
More than 5 years	22 days p.a.

Medical leave without hospitalization in excess of the stipulated days shall be deemed as unpaid leave. All medical leave application without the medical certificate from a registered medical practitioner shall be treated as annual/ unpaid leave. Medical leave issued by unregistered Chinese physicians or any other faith healer is not recognised

Absence due to dental ailment shall be treated as sick leave on the presentation of a medical certificate from any registered dental clinic. Medical leave issued by unregistered Chinese physicians or any other faith healer will not be recognised.

Upon return to work, the employee must record the absence in HR.my and attached the medical certificate (MC) as documentary evidence. The hard copy will be kept by the employee at all times and produced on demand.

Medical leave days will not be carried forward to the next calendar year.

Where the doctor did not provide a MC, the employee is required to return to work. However, the employee can apply against the annual leave if the employee does not feel fit to work.

Where an employee is certified by the doctor to be ill enough to be hospitalised but is not hospitalised for any reason whatsoever, the employee shall be deemed to be hospitalised for the purpose of this section.
Female employees shall not be eligible for paid medical leave during the period of Maternity Leave.

An employee shall be entitled to paid medical leave after examination by a Dental Surgeon as defined in the Dental Act 1971, provided that the entitlement for such Medical Leave shall be inclusive of the number of days provided in the table above.

Should the employee not inform the manager by the 9am, the following may happen:

i. With no valid reason, a verbal warning will be issued to the employee.
ii. If this becomes habitual, half a day annual leave will be deducted despite a medical certificate being produced/ emergency leave taken.

13.3.8 Birthday Leave

All confirmed employees will get 1 day off to celebrate their birthday. They are entitled to use that 1 day anytime in the year. Should one leave the company for whatever reason and has not used this birthday leave, no payment will be made in lieu of this leave.

13.3.9 Hospitalization Leave

The Company shall provide paid leave to all employees who have been admitted to the hospital or any medical institution as a result of ill health or accidents.

Employees shall be entitled up to an aggregate of sixty (60) consecutive days of hospitalization leave in a calendar year if no medical leaves have been applied.

In cases where medical leave has been fully utilized, the number of medical leave already applied shall reduce the employee's entitlement to hospitalization.

While in hospital, the employee has to arrange to fill out the hospital claim form by the presiding doctor and return the claim forms together with all the bills to the Company on return to duty.

13.3.10 Prolonged Illness Leave

In the event an employee shall suffer from any serious or terminal diseases that requires prolonged absence from work, and assuming hospital stay is required, leave entitlement will be as follows:

Type of Leave	No of days
Hospitalization leave (incl. Medical leave, if any)	Aggregate 60 consecutive days
Prolonged illness with half pay	Next 60 consecutive days
Prolonged illness with no pay	Final 60 consecutive days

At the expiry of the final sixty (60) consecutive days of prolonged illness leave without salary as mentioned above, the employee may be medically boarded out PROVIDED ALWAYS that the Company seeks the advice from the appointed registered medical practitioner before terminating.

13.3.11 Matrimonial Leave

Matrimonial leave with pay for three (3) working days can be applied by employees on the occasion of their first legal marriage and after one year's service. The leave entitlement must be consumed within the first month of your wedding ceremony and cannot be deferred. A copy of the marriage registration certificate is required for verification of the paid leave.

You will need to inform your HR Administrator to create the category for you to apply for your manager to approve.

13.3.12 Compassionate Leave

Compassionate leave of 3 consecutive days is provided to employees to bereave and make necessary arrangements in the event of the death of an immediate family member. Immediate family member is defined as your legal spouse, grandparent, parent, legal child, brother, sister, parent-in-law, grandparent-in-law.

You are entitled to paid leave from the day of the death. Compassionate leave must be taken immediately and cannot be deferred. You will need to inform your HR Executive to create the category for you to apply for your manager to approve. A copy of the death certificate of the family member is required for the verification of the paid leave.

Should the bereavement fall on a rest day, public holiday or medical leave, the leave shall include these days.

13.3.13 Maternity Leave

Female employees who have completed more than 90 days of continuous service with the Company in the last 9 months or hired in the preceding 4 months before the birth of the child, are eligible to maternity leave for the -five (5) surviving children. Maternity leave will be granted only after thirty six (36) weeks of pregnancy, unless it is proven that there are complications with the pregnancy, of which, (supported with a doctor's recommendation) the female employee may take maternity leave from the 22nd week of pregnancy.

Eligible employees will be entitled to 98 consecutive days (inclusive of rest days, off days and gazetted public holidays) paid maternity leave for the first -five (5) surviving children. Maternity leave may be taken one (1) month before or one (1) month after confinement.

If the employee's obstetrician certifies that the female employee, as a result of her advanced state of pregnancy, is unable to perform her duties satisfactorily, the employee may be required to commence her maternity leave at

anytime during a period of fourteen (14) days preceding to the date of her confinement as determined in advance by the obstetrician.

Where an employee abstains from work to commence her maternity leave on a date earlier than the period of one (1) month immediately preceding her confinement, such abstention shall not be treated as maternity leave and shall not be entitled to maternity allowance for those days.
The employee must have worked at least four (4) months immediately preceding her confinement and worked not less than three (3) months during the nine (9) months immediately preceding her confinement to be entitled to maternity allowance.

Any absence from work as a result of miscarriage, or any other illness associated with pregnancy other than confinement as defined in the Employment Act 1955, will be treated as normal sick leave or unpaid leave.

You will need to inform your HR Administrator to create the category for you to apply for your manager to approve. A copy of the birth certificate is required for the verification of the paid leave.

13.3.14 Paternity Leave

If you are a married male employee and have completed more than -12 months of continuous service with the Company, you are eligible to paternity leave up to your first -five (5) surviving children.

Eligible employees are entitled to -seven (7) working days paternity leave on the occasion of birth of his first five (5) surviving children. The paid leave is calculated from the delivery date. In the event that the delivery date falls on an employee's off-day, rest day or gazetted public holiday, the workday immediately following such day shall be the first day of the paternity leave.

This leave must be taken immediately and cannot be deferred.

You will need to inform your HR Administrator to create the category for you to apply for your manager to approve. A copy of the birth certificate is required for the verification of the paid leave.

13.4 Examination Leave

Examination leave is provided to employees who have served for more than a year, and who are taking examinations for Company-approved courses. The leave, however, is to be taken at the convenience of the employer.

If you are a full-time permanent employee, you are entitled to paid examination leave for Company-approved/sponsored courses on the days of the examination only. The Company does not provide study leave and employees will need to apply for annual leave if they want to take days off to do their studies.

You will need to inform your HR Administrator to create the category for you to apply for your manager to approve. A copy of the examination timetable is required for approval. The employee is entitled to a full day's leave irrespective of the time of the examination on that day.

13.5 Loans

All confirmed employees are entitled to apply for a loan.

13.5.1 Non- Managerial Employee

The maximum loan amount allowable shall be three (3) times the basic salary or RM5, 000.00 whichever the greater amount. It has to be repaid over a maximum of a 12 months period.

Example 1

Basic Salary	1,500.00
Loan Amount Taken by Employee	(3 x 1,500 = **4,500**) or **5,000**
Loan Taken	RM 5,000
Monthly Repayment (over a year)	5,000/12 = RM416.67

Example 2

Basic Salary	2,000.00
Loan Taken by Employee	3 x 2,000 = RM **6,000**
Monthly Repayment (over a year)	RM 6,000/12 = RM 500.00

13.5.2 Managerial Employee

The Company will consider each loan application on a case-by-case basis and reserves the right to decide on the loan amount and repayment.

Conditions for both categories:

- The Employee must have worked for over 1 year and must be confirmed at the time of the application of the loan.
- Only one loan is allowed per employee at any one time.
- Should the employment be terminated by either party, the employee is required to repay the full sum of the outstanding portion of the loan prior to his departure.

13.6 Long Service Awards

The Company recognises the loyalty and the dedication of employees who have stayed with the Company. Long service awards are given to employees after 10 years and then at incremental periods after that.

The years of service is counted from the date of employment to the milestone date falling anytime within the calendar year. The award will be given out at a suitable company event in that anniversary year.

Years	Award
10 years	Certificate & watch valued at RM2,000
20 years	Plaque & cash / gift valued at RM5,000
25 years	Certificate + Holiday for 2 totalling RM15,000

The Company shall at its discretion review the quantum for the long service award from time to time to reflect the relevancy of the award.

14 **Health**

14.1 Health Checks

To promote healthy living, Excelkos will arrange for health screenings to be done once in every 2 years for all employees. Arrangements will be made by the HR department with a clinic nearby and communicated to the employees To prepare for the checkup, the employee will be required to fast for 10 hours before the scheduled time.

For senior management, the health screening will also be held every two years. It will however be more comprehensive and will be held at a hospital. The budget for this package is RM600 but this will be revised from time to time. Details of the health screenings will be issued closer to the date. The

Any follow up tests or check-ups requested by the doctors will be at the EMPLOYEE's own expense.

14.2 Outpatient Medical Treatment

All permanent full-time employees will be eligible to receive, at the Company's expense, medical treatment and medicine prescribed by a registered medical practitioner. The Company shall not pay for the following:

- Any specialist treatment
- Medical or surgical treatment
- Blood or urine tests other than the biennial one sponsored by the Company
- Any expenses incurred due to pregnancy, confinement and miscarriage
- Any expenses in respect of cosmetic consultation or treatment.
- Any expenses for the treatment of mental cases, which have been certified to be of unsound mind.

- Any expenses incurred in respect of any disablement arising from attempted suicide, the performance of an unlawful act, exposure to any unjustified hazard except when endeavouring to save human life, provoked assault, the use of drugs and any breach of the peace or disorderly conduct.
- Any expenses due to any illness or accidents arising out of or in the course of employment, which can be claimed under the terms of SOCSO or the general hospitalization scheme.
- Cosmetic surgery
- Supplements/vitamins

You are entitled to a maximum of RM600 medical benefits each calendar year. This amount is pro-rated for new employees who are employed during the year. If you do not consume the medical benefits fully at the end of the calendar year, the balance amount cannot be carried forward to the next year. The Company has the right to refuse payment if the bills have exceeded the maximum amount.

Procedure

You are required to:

1. pay the medical bill first.
2. Upon your return, you will need to complete Expenses Claim Form for reimbursement. For Sales Personnel, the claim should be included together with their monthly claim.
3. submit the original invoice and/or receipt with the forms.
4. Within the same month that you sought medical treatment. If you saw the doctor at the end of the month, you have to submit the bill within the first week of the next month.

Reimbursement will be given once the Accounts department has reviewed the forms to ensure that the form has been properly filled. Payment will be then issued via e-banking.

14.3 Dental /Optical Treatment Claims

Beginning Jan 1, 2015, all employees may claim dental/optical fees as follows.

Levels	Maximum claimable in a calendar year
Non-executive level	RM150
Above Executive/Supervisory level	RM250

From Jan 1, 2021, this claim is extended to be used for **either** dental or optical claims up to the limit stipulated above.

Procedure

You are required to make payment first and upon your return, you are to complete the Expense Claim Form for reimbursement and submit the original invoice and/or receipt. For those whose invoices show a figure higher than the allowable claim, the invoice/receipt is necessary to be submitted despite partial reimbursement.

Reimbursement will be as per medical claims.

14.4 Group Hospitalization Scheme

The Excelkos Group of companies has subscribed to a Group Hospitalization and Surgical Scheme (GHS).

- All Excelkos employees **who are entering his/her third year of service on January 1st** of the renewal year are covered under this insurance scheme upon the annual renewal on 1 April of each year.
- All Employee joining us at managerial level and above are entitled upon confirmation.

Coverage
It covers the following:
- Overnight hospital stay (min 6 hours)
- Surgery
- Accidents resulting in treatment

The categories of entitlement are as follows:

- Factory Employee Room and board up to RM 80
- Officer and below Room and board up to RM140
- Asst Managers/Execs Room and board up to RM180
- Managerial Employee Room and board up to RM250
- Senior Management Room and board up to RM400

Please note that a maximum room rate applies, as stated on the policy which is kept by the HR department.

EXCLUSIONS

Tests and scans that lead a doctor to determine that hospitalization is not required.

DETERMINATION OF INSURANCE COVERAGE

The doctor, when prescribing a test/scan/x-ray will contact the insurance Company to get approvals on the tests proposed. The panel of doctors at the insurance Company will then decide if the attending doctor can proceed. If deemed unnecessary, then the test will not be carried out.

Should the patient decide, for his own peace of mind, to have the doctor run the test, then he must be prepared to bear the costs.

PROCEDURE IN CASE OF ADMISSION/SEEKING OF MEDICAL ATTENTION

We are currently with Allianz Insurance and each individual can get policy information/apply for an e-guarantee letter or submit their claim via the app MyAllianz. You should have received a copy of the step-by-step guide from the HR department.

For **same date referral / emergency admissions**, please inform the hospital Employee that you are an Allianz member and they will proceed to assist you with the LoG for the covered services.

In the event that an LoG is **NOT** issued for whatever reason, you will need to pay first and then claim from the insurance Company. Claims can be done either individually, via the app or through the website. Allianz practices e-payment which is a faster way of getting reimbursement. Otherwise, the Human Resource Dept will be able to assist you on this with a manual submission which may take a longer time for reimbursement. Please ensure you have the complete set of all invoices/medical reports for the claim.

All claims must be done within **30 days** of a disability. If you are still on medical leave, please ensure that all invoices, medical reports are submitted to HR.

Please take note:

Type of Entitlement	GHS Claim Form	Original bills	Itemized bills	Original Receipts	Medical Report
Hospital & Surgical	√	√	√	√	√

Waiver of medical report for:

i) Government Hospital : Bill less than RM2,000
ii) Private Hospital : Bill less than RM500

For admission at Government Hospital(GH), please provide Discharge Note.

Please note that the pre and post hospitalization visits must be from the same attending doctor and same hospital.

14.5 Personal Accident Insurance

Coverage for senior management, sales and drivers upon confirmation. Other special arrangements will be informed if there are any.

14.6 Company Schemes

14.6.1 Education Assistance Scheme

The Education Assistance Scheme (thereafter called "EAS") is an initiative by the Excelkos Group of companies ("EK") /Tiarco Chemical Malaysia (thereafter called "TCM") to promote life-long learning and provide an opportunity for its employees to upgrade themselves. This scheme is aimed to attract, motivate and retain talented human capital in the Company. It is open to all eligible employees. However, the Company reserves the right to award this assistance and denial of participation in this program is not grievable.

To be eligible for the EAS, applicants must fulfil the following criterias-

1. The employee is a Malaysian.
2. The employee must have attained at least one (1) year of employment as a confirmed full-time employee of EK/TCM.
3. Has applied and been granted admission to pursue higher education (Diploma and above) at local or oversea colleges / universities, which are recognized by the Malaysian government or accredited by the Malaysian Qualifications Agency (MQA).
4. The reimbursement will only be offered during the recommended duration of the course. Should the candidate take a longer time to complete the course, the candidate is expected to justify it. Otherwise, the reimbursement will not be paid for any extended time taken to complete it.
5. Field of study is related to the needs of EK/TCM.

AWARD AMOUNT

EK/ TCM shall reimburse the course fees after the employee completes each semester according to the results obtained and assistance is provided as listed in the table below:

Results				**Financial Assistance**
CGPA	**Grade**		**%**	
1st Class (CGPA 3.67 & above)	A, A+, A-	Distinction	≥90%	90% of the course fees
2nd Class Upper (3.00 ≤ CGPA < 3.67)	B, B+, B-		≥80%	75% of the course fees
2nd Class Lower (2.33 ≤ CGPA < 3.00)	C, C+, C-	Merit	≥70%	50% of the course fees

Please take note that there are some **non-reimbursable expenses** including:

- Application, examination, and graduation fees
- Transportation costs
- Textbooks and supplies (Note: if these are reimbursed, they become the property of the Company)

The Process

PRE-APPROVAL (PART I OF THE EDUCATIONAL ASSISTANCE APPLICATION)

Deadline: Educational Assistance Application must be approved prior to the start date of the course.

- Application form (Part I) are to be obtained from HR.
- Complete the application form with all the required documents and submit to HR.
- Management to revert with results within 10 working days of submission.

REIMBURSEMENT (PART II OF THE EDUCATIONAL ASSISTANCE APPLICATION)

Deadline: Educational Assistance Application and all supporting documents must be submitted within **30 calendar days** from the date results are announced.

Employee submits Educational Assistance Application (Part II) to HR and attaches the following documentation:

- Proof of completion of the semester/term/course, including grade (If an audit course, the employee must provide a letter on the institution's letterhead certifying that the employee attended at least 85% of the course sessions)
- Receipt of course expense(s)
- EK/TCM will reimburse within 30 calendar days after submission of claim and results, certified by the university/college.

Over Awards

You are duty bound to advise the Company if you are receiving other financial assistance that causes you to exceed your financial need for the cost of attendance at the institution (e.g.: private scholarships; government grants). In such a case, your financial aid may be reduced or cancelled.

Forfeiture of EAS

The EAS shall be forfeited in case of:-

- The employee withdraws from the course due to certain reasons such as health, illness, accident and / or unforeseen personal reason.
- The employee takes leave of absence for no justifiable reason.
- The employee is terminated by the college / university due to poor academic performance or disciplinary issues.
- The employee terminates his employment with EK/ TCM (except for retrenchment or redundancy) during the study period.

In above conditions, the employee is obligated to:-

- Repay EK/ TCM with 100% of the total amount paid to the employee.
- Agree to repay the amount owed to EK/ TCM by deduction from Employee's paycheck(s) if it is not fully repaid, within three (3) consecutive months from the date of forfeiture or before the employee leaves EK/ TCM in case of termination of employment. Deduction of the amount owed shall not be more than 75% of total paycheck amount in each month.
- Agree to repay to EK/TCM any remaining balance owed after the deduction from final paycheck (as listed in Item No. 2) before employee leaves EK/TCM.
- Agree to bear all attorney's fees and costs and court costs if, for any reason, any amount due from employee under the EAS is not fully repaid in accordance to above paragraph, where EK/TCM is taking legal action to pursue collection of the entire amount due from employee.

Bond

The employee shall be bonded to EK / TCM upon completion of the study accordingly:

- >RM5,000 – 9 months
- >RM10,000 – 12 months
- >RM20,000 – 24 months

If employee terminates his / her employment with EK/TCM (except for retrenchment or redundancy) within the bond period, he / she needs to repay EK/TCM the prorated amount based on the time served of the bond of the total amount paid to him / her.

Eg:
Cumulative financial assistance of RM24,000 has been paid to Mr X as of 1 Jul 2015.
Bond is 24 months as of 1 Jul 2015.
Mr X decides to leave the Company with the last day of service agreed to be 31 Dec 2016.
This means he has served a total of 18 of the 24 months.
He will need to repay the Company a total of RM24,000 /24 x 6 months of non-service = RM6,000.

14.6.2 Private Retirement Scheme

Eligible participants will be contacted and provided information by the HR department.

14.6.3 Tan Khay Chye Scholarship Program

As part of its corporate philanthropy strategy, Excelkos has established a merit-based scholarship program for the children of full-time employees to encourage their pursuit of higher education. The Tan Khay Chye Scholarship Program for Children of Employees is a competitive program that provides financial assistance to eligible children who are pursuing a college degree or higher. The program offers renewable scholarships covering up to four years of full-time undergraduate study leading to a Bachelor's Degree (or equivalent) at accredited post-secondary institutions in Malaysia or overseas.

The program will be managed by a panel of trustees and will be set up to review the applications objectively. Scholarships will be granted without regard to race, color, ethnic origin, gender, sexual orientation, religion, or disability.

The Company, however, reserves the right to award this assistance and denial of participation in this program is not grievable.

ELIGIBILITY

- Applicants must be dependent children* of active, full-time employees of Excelkos as of the date of the scholarship award. The employee must have been employed full-time by the Company for five continuous years of service prior to the application deadline. Manager's children qualify upon completion of 1 year of continuous service.
- Applicants must be pursuing, or already enrolled to pursue, a bachelor's degree or diploma at an accredited undergraduate college or university in Malaysia or overseas.
- Applicants must be pursuing their course on a full-time basis at the said college or university.
- ***Dependent children are defined as natural and legally adopted children or stepchildren living in the employee's household or primarily supported by the employee.***

SCHOLARSHIPS

Grants up to the amount of RM15,000 per annum (irrespective of whether the course is pursued locally/abroad) will be awarded to those who qualify. This will be determined based on university costs and are renewable for up to three additional years or until a bachelor's degree (or equivalent) is earned, whichever occurs first. Renewal of the scholarship is contingent upon the student maintaining the equivalent of a Cumulative Grade Point Average of 3.2 or higher.

The grants are paid **BY WAY OF REIMBURSEMENT** as it is dependent on the results of the applicant each year.

APPLICATIONS

Interested students must complete all required information to be submitted to HR. The application form can be found in *Appendix 6: Tan Kay Chye Scholarship Application*. All information submitted through the application process will be treated confidentially to the greatest extent possible while still allowing the review and processing of the application.

Eligible Scholarship Payments

- Registration fee
- Tuition fee
- Computer/Science laboratory fee
- Library fee
- Other incidental costs such as examination fees

Non-Eligible Scholarship Payments

- Student visa fees
- Medical check-up
- Health and hospitalisation insurance premium
- Activity Fees
- Athletics Fees
- Campus Fees
- College Fees
- Contingency Fees
- Curriculum Support Fees
- Orientation Fees
- Books
- Development Fees

- Health Insurance
- ID Cards
- Infirmary
- New Student Fees
- Overload Fees
- Parking Fees
- Personal Fees
- Room
- Student Societies Fees
- Student Union Fees
- Supplies
- Transportation

Please see *Appendix 6: Tan Kay Chye Scholarship Application*. Please fill the form and submit with the require documents.

14.7 Company Events

The Company reserves the right to conduct the following activities:
- Company trips
- Annual Dinners
- Team building activities
- Training for Employee

The Company reserves the right to postpone or cancel any of the events should it clash with the work schedules. No claims can be made against the Company for any cancellations/postponement.

All confirmed managerial Employee and all non-managerial Employee entering into their third year on January 1st of the year of the trip may be invited to participate.

14.8 Company Contributions

- Marriage – For the first legal marriage of a confirmed employee.
- Birth of Child – Up to the first 3 children of the confirmed employee.
- Death in the Family – A condolence token for the passing of immediate family members which are parents, spouse, children, grandparents and parents in law.

15 TELECOMMUNICATION

15.1 Mobile Phone

Employees may be assigned Company owned mobile phones for business use. Employees will be responsible for the mobile phones and must adhere to the following:
- The phone and number provided by the company must be switched on at all work hours. Customers and colleagues can contact you via the assigned number.
- All communication with customers must be on the company handphones and not on personal handphones.
- Each employee is responsible to take good care of the condition and use of the mobile. In the event, the device is lost or faulty due to the action of the employee, the replacement or repair costs will be calculated as outlined in 15.1.4

15.1.1 Business Phone Ethics

Please be mindful that business conversations should be held in private; especially when one is at a customer's premise, airport or in an elevator. *Talking, texting or emailing while Driving is not permitted.*

The Company is not liable for:

- any summons
- any claims by third parties in the event of an accident.

15.1.2 Personal Calls

Where personal calls have been identified, accounts department will notify you of the amounts due and payment should be made within one week of being notified.

15.1.3 Upon Submission of Resignation Letter

In the event an employee whose personal number is registered under the scheme resigns, the Company will need to de-register the said employee from this scheme. Any charges due to the employee after the resignation date will be deducted from any monies due to him/her.

Mobile phones must be returned upon resignation, failure to return, amounts will be deducted from the last salary payment.

15.1.4 Replacement / Loss of Handphone

Any loss/damage will have to be borne by those who are responsible for the phone. Based on the general handphone lifespan of 36 months, the amount of compensation shall be based on a derived value of the lost phone at the time of loss.

Formula: Derived value of lost phone at time of loss	= purchase price of lost phone – (age in months at time of loss from date of purchase of lost phone/36 months x purchase price of lost phone

Example:

Purchase value of lost phone is	RM450
Age of phone at time of loss is	12 months
Derived value of lost phone:	RM450 - (12/36 x 450) = RM300.00

Therefore, amount to compensate the Company by person responsible is RM300.00
The amount of compensation will be limited to a maximum amount of RM350.00 for basic handphones and RM1000 for smartphones.

Any appeals will have to be submitted to the management via email/letter.

15.1.5 International Roaming Policy

Please refer to 12.4 International Roaming Policy *under the Sales Team section*

16 MOTOR VEHICLES

16.1 Company/ In trust Cars

In the event that a Company car is provided, the running costs thereof, ie the maintenance, insurance costs and road tax shall be borne by the Company. The minimum duration of Company cars, before a change can be considered, shall be five (5) years but management reserves the right to the final decision.

The vehicle must be kept in good and road worthy condition at all times. The management should be notified soonest of any damages.

The employee must ensure that the said vehicle is returned to the Company upon the upgrading or resignation/termination in good condition.

The Company shall the not reimburse any costs incurred by the employee in relation to penalties and fines imposed due to traffic offences and negligent driving.

16.2 Pool Car

A pool car is available for use among Employee. Confirmed Employee who are required to travel out of the office to either meet clients or suppliers for business purposes may use this car. The Company is responsible for the general upkeep of the car.

It is the employee's responsibility to ensure that the vehicle assigned to them is well taken care of. The employee using the car will be responsible for:

- any damage arising from an accident or
- any fines for traffic violations made during the time of use.

In the event that the vehicle has been involved in an accident or has been stolen, the person who was using it at that point in time would need to report this immediately to the police as well as to the management.

16.3 Borrowing of Cars Belonging to the Company/ Managers

Should any Employee need to borrow a car belonging to the Company/managers, they are expected to approach Human Resource Executive to check the availability of a car. Should one be available, the employee is to obtain and fill up the Loan Form (EK-F-23) which can be obtained from File Cabinet and submit to his/her Head of Department for approval. For the use of a car belonging to the Managing Director, approval will need to be obtained from the Managing Director.

For more details and terms of condition for applying to use the company resources, kindly refer to the ISO SOP_Loan of Company Resources.

For those in sales whose personal cars are unavailable and they need to borrow the Company cars/ those belonging to the managers, they are to claim mileage of RM0.183(or the prevailing rate) and NOT at their normal personal rate during that time period.

For non-sales employees, they are not entitled to make a claim for petrol for the duration of the use of the car.

It is the employee's responsibility to ensure that the vehicle assigned to them is well taken care of. The employee using the car will be responsible for:

- any damage arising from an accident or
- any fines for traffic violations made during the time of use.

In the event that the vehicle has been involved in an accident or has been stolen, the person who was using it at that point in time would need to report this immediately to the police as well as to the management.

16.4 Accidents Involving Company Cars

Company vehicles driven by different individuals during an accident will be governed by the following:

Scenarios ☆	**Responsibility**
First RM300	Company will bear all the costs
Additional RM301 – RM *x*	The individual and the Company will split the costs by half.
>RM *x*	A claim will be made against the insurance policy.

☆ Does not include summons issued by the Police for the driver at fault.

Rule of thumb: RM*x* should be > the NCB loss.

Assumptions:

- Based on NCB currently enjoyed
- The value of the car is the same for the next 5 years.

Calculation of NCB losses:

Example:

Scenario 1: Repair bill = RM2,000. Premium for the year = RM1000, NCB = 0%

Year	NCB	Value of NCB(MYR)
1st year	0%	0
2nd year	25%	250
3rd year	30%	300
4th year	38.5%	385
5th year	45%	450
Total Loss		1,385

Options	Repair paid by	Computation (MYR)	MYR
If a claim is NOT done	Company	300 + (2,000 -300)/2	1,150
	Employee	(2000-300)/2	850
If claim against insurance.	**NCB loss**		(1,385)
NCB Loss is greater than amount borne by the Company, therefore the Company will opt NOT to claim the insurance and to bear the cost along with the Employee			

Scenario 2: Repair bill = RM5500, Premium for the year = RM1000, NCB = 55%,

Options	Repair paid by	Computation (MYR)	MYR
If a claim is NOT done	Company	300 + (5,500-300)/2	2,900
	Employee	(5,500-300)/2	2,600
If claim against insurance.	**NCB loss (55%)**	550 x 5 years	(2,750)
Amount borne by the Company is greater than NCB Loss, therefore the Company will opt to claim the insurance and to bear the cost along with the Employee			

NCBs - Non claim bonuses are as below:

1st year	2nd year	3rd year	4th year	5th year	>5 years
25%	30%	38.5%	45%	55%	55%

Once any claim is made, the NCB will revert to 0%. 25% will be accorded after one full year of no claims.

Claims For Windscreen Damages

Unless the Company had bought a separate windscreen rider, any claims for windscreen damage will affect the NCB just like all other claims.

Submissions For Claims

The following documents need to be submitted at time of claims:

- Police report
- Invoice for repair

Claims for third party damage/injuries

Please see your Manager for such cases. These will be dealt with on a case by case basis.

16.5 Personal Cars

Personal cars driven to and for work are not entitled for claims against the Company. All drivers should personally obtain insurance for their own vehicles and should ensure sufficient coverage.

16.6 Parking of Cars in the Office

The parking bays closest to the guardhouse are reserved for management, until 2.15pm. Other Employees may park at the designated management lots if they are vacant after 2.15pm.

Employees may park around the warehouse in designated lots but the vehicles must NOT obstruct traffic.

Traffic direction is clockwise around the compound, starting from the side of the warehouse towards the back and around.

17 TRAVEL

17.1 Air Travel Policy

17.1.1 Authorization to Travel

As travel is an inherent part of doing business, sales personnel are hired with the expectation that they are willing to travel in accordance with these guidelines and provide supporting documentation. This policy covers all employees hired under the Excelkos group as well as any individuals under contract with Excelkos who incur, authorise, or seek reimbursement from the Company. All air travel must be authorised by the Managing Director/General Manager.

Non-compliance with this policy may result in delayed/non-reimbursement and / or disciplinary action up to and including termination of employment.

17.1.2 Class of Travel

With the exception of the MD, all Excelkos travellers are expected to fly in economy class utilising the lowest logical airfare when travelling on Company business.

The following ancillary fees are not reimbursable:

- Early Boarding
- Seat Upgrades/Preferred Seating

17.1.3 Frequent Traveler Programs

Mileage credits and other benefits from individual frequent traveler programs may be accumulated by Excelkos travelers for personal use. Suppliers (airlines, hotels, car rentals, etc.) must be selected without regard to these promotional programs.

Any fees for using frequent flyer miles for upgrade are not reimbursable and upgrade requests must be made directly with the airlines.

17.1.4 Flight Insurance

All Excelkos travelers are covered by Travel Insurance. Kindly contact the Accounts Dept to confirm/purchase such. For those who travel frequently (6 times or more a year), the Company will purchase annual Travel insurance while for those who do not travel as regularly, insurance will be purchase by trips. Additional flight insurance is not a reimbursable expense.

17.1.5 Personal Travel

The Company will accommodate travelers who wish to add a personal air segment to a business trip but will not bear any expenses for the personal portion of a trip. It is the employee's responsibility to bear the fare difference at the time of booking. The traveler is responsible for payment of any additional costs that may be incurred with the addition of the personal travel. Those costs must be paid by the traveler's personal credit card or reimbursed to the Company. If the fare cannot be issued on a separate ticket, the employee must reimburse the Company by personal check (made payable to the Company).

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17.1.6 Cancelled Reservations and Changes

If a trip has been ticketed and then cancelled, it is the responsibility of the individual traveler to advise the Company of the cancellation prior to the departure date. This will ensure that electronic tickets can be refunded if there is any value, or documented and used toward future travel if the ticket is non-refundable.

Should it become necessary to change reservations after the ticket has been issued, the original ticket may, in most cases, be exchanged for a new airline ticket - airline change fees may apply. Kindly get approvals for such changes from your manager/superior.

17.2 Ground Travel Policy During Travel

The most cost-effective means of transportation must be used while on Company business. The employee should research the use of alternative transportation (i.e., airport shuttle, taxi, Uber etc.) before deciding to rent a car.

17.2.1 Transport To & From airport

The most cost-effective private car service (e.g. taxis and not chauffeur service) may be used when transferring to or from the airport.

17.2.2 Airport Parking

Employees must use long-term parking while travelling on Company business.

17.2.3 Use of Taxi Service

Again, the most costs effective way to move around should be selected. The daily expense for utilising a taxi must not exceed the cost of a car rental. Approvals from your superior via email with a cc to accounts is required if one is uncomfortable driving around or for safety reasons.

18 OTHERS

18.1 Asset Disposal

An asset is a piece of property or equipment purchased exclusively or primarily for business use. Assets can include vehicles, real estate, computers, office furniture and other fixtures and they are itemized and valued on the balance sheet at historical cost and not market value.

Assets identified for disposal by the respective departments will need to be brought to the attention of the General Manager and Finance Manager via email so that steps can be taken to begin the disposal process. The asset may be dispensed using the following methods:

1. Sale to Employee from the group
2. Donated to a community service organization/ non profit organisation
3. Transfer to another Company under the Excelkos group.
4. Trade in
5. Junked or destroyed or cannibalized.

18.1.1 Sale to Employee from the Group

A price is assigned to the item(s) and details provided to all Employee via email and Whatsapp. Item will be sold as is; Employees are given adequate opportunity to inspect the goods prior to sale. The sale will be conducted according to the following priority:

- 1st refusal goes to Management Employee (HODS)
- 2nd refusal to Executive and Clerical Level Employee
- Non-skilled workers

18.1.2 Donation To A Community Service Organisation /Non Profit Organisation

Where the Company has determined that the goods have no residual value, and where their disposal is therefore unlikely to produce offsetting revenue, it may authorise the donation of the goods to another organisation. Ideally,

such donations should be to organisations and not to individuals. Organisations with a community service role are recommended. This includes schools, charities and volunteer organisations.

18.1.3 Transfer To Another Company Under The Excelkos Group.

In some cases, an asset may have no use for one Company but may be of value to another Company within the group. In such case, the asset may, with the agreement of both companies be transferred. Such transfer may be at no cost to either Company or entail a fee or price negotiated by the two companies concerned.

18.1.4 Trade In

Items may be traded in where this maximises the net return to the Company.

18.1.5 Junked Or Destroyed Or Cannibalized.

Items with no market value and no use to any other organisation or person may be destroyed in an appropriate and safe manner.

18.2 Moonlighting Policy

The Company feels that the demands of the work schedule are such that is difficult for an employee to perform a second job, whether full-time or part-time without impairment of his or her work performance. Should such a situation occur, and should the employee's performance decline in both quantity and quality, the employee will be requested to discontinue one of the jobs.

18.3 Notice Boards

Notice Boards are provided for the purpose of posting, from time to time, a listing of Company information, circulars, notices, and other relevant information of general interest. Once published and posted, the contents will be considered conveyed and understood by all employees. It is thus the employees' responsibility to check the notice boards to keep themselves updated on Company issues.

The Company reviews its benefits plan and policies on a regular basis as they are affected by changes in applicable laws, economic, political, social and business conditions.

Excelkos therefore reserves the right to change or cease any of its benefits provision and policies at any time, without prior notice. However, such changes will subsequently be communicated to employees.

19 CORPORATE POLICIES

19.1 Anti-Bribery Policy

Bribery and corruption in any form, such as, money, goods, services, property, privilege, employment or preferential and may even be extended to any family members is prohibited. Whether directly or indirectly, offer, give, receipt or solicit any item of value in an attempt to illicit influence over the decisions and actions of a person in a position of trust in the organisation. Excelkos does not, and will not, pay bribes or offer improper inducements to anyone for any purpose. Nor do we, or will we, accept bribes or improper inducements or anything that could be perceived as such. We expect the same from our customers, business partners and third parties we work with or who perform services or deliver business on our behalf. Bribery and corruption is not accepted in any form.

The principles of Excelkos' Anti-Bribery and Corruption Policy state:

1. All forms of bribery and corruption, including facilitation payments, are strictly prohibited.
2. Gifts or entertainment must always be proportionate and reasonable; must have a legitimate purpose; and must not create a conflict of interest or the perception thereof.
3. Employees and third parties may not make gifts or donations to political parties nor offer gifts or entertainment to candidates for political positions on Excelkos' behalf.
4. Paid and unpaid internships and secondments should be based on merit.
5. Employees must register exposure to attempted corruption or bribery and alert management.

6. Any form of violation may result in dismissal with considerable penalties.

19.2 Child Labour Policy

Excelkos will not tolerate the use of child labour nor exploitation of children in any of its facilities. Our hiring practices comply with Malaysia Employment Act.

Definition

The Children and Young Persons (Employment) Act prohibits the employment of children below the age of 15, but makes exceptions for light work (as defined in the legislations) in a family enterprise, work in public entertainment, apprenticeships and work undertaken in vocational training institutes.

In the conduct of its business, Excelkos:

- Will not employ anyone who falls below the legal working age of 15 for light work and anyone below the age of 18 for hazardous works.
- Is against all forms of exploitation of children. The company does not provide employment to children before they have reached the legal age to have completed their compulsory education, as defined by the Employment Act;
- Human Resource will implement and ensure compliance with this policy by requesting for proof of age via some form of identification as well as acceptance of the offer of employment by the candidate prior to employment.

19.3 Modern Slavery Policy

At Excelkos, we believe that it is our responsibility as a company to respect and protect the rights of people within our sphere of influence, which includes our employees, contract workers, third party operators, business partners, and communities that contribute towards our company.

Excelkos opposes all forms of modern slavery, which include servitude, slavery, forced labour, forced marriage, the worst forms of child labour, debt bondage, deceptive recruiting for labour or services and trafficking

We integrate the responsibility to respect human rights into our culture to foster and support appropriate behaviours, beliefs and values. We are committed to :

- Provide equal opportunities
- Respect individual freedom
- Eradicate exploitation,
- Ensure favourable working conditions
- Enhance safety and health
- Respect community rights
- Protect the rights of children and vulnerable people and
- Eliminate violence and sexual harassment.

Excelkos will monitor and verify the progress of human rights initiatives through our Human Resource Department.

19.4 Discrimination, Harassment and Bullying Policy

At Excelkos, we work to create a safe, inclusive and respectful work environment where we are all expected to treat others with dignity and respect. At Excelkos there is no tolerance for discrimination, harassment or bullying behaviour, not just because it is the law but because it is the right thing to do.

We would like to promote equality of opportunity for everyone by protecting people from discrimination. This is achieved by prohibiting discrimination on grounds such as race, sex, and age and applies to everyone working at Excelkos. This policy will help you to understand the types of behaviours that are expected and those that are unacceptable at Excelkos, including potential consequences. It aims to provide you with practical guidance on your responsibilities should you ever experience or witness this type of behaviour at Excelkos.

<u>This policy covers:</u>

Any behaviour or series of behaviours that unfairly or unreasonably offends, humiliates, intimidates, belittles, undermines, scares, excludes, or embarrasses anyone it is directed at, or anyone who sees or overhears it; and

Any behaviour or series of behaviours which may constitute any form of discrimination.

This policy does not cover:

- Work-related interpersonal conflicts and occasional differences of opinion or disagreement with decisions and resolution of administrative matters;
- Reasonable and appropriate corrective management of an employee's poor workplace performance or behaviour;

19.4.1 Principles

Excelkos is committed to creating a workplace where:

- We proactively promote workplace harmony, inclusion and equality;
- We treat everyone fairly, with dignity and respect;
- Our culture encourages workplace diversity;
- We treat all complaints or grievances in a sensitive, fair and timely manner;
- We protect our people from acts of victimisation and reprisal if they speak up or report unacceptable, unlawful behaviour or any wrongdoing; and
- We provide a safe and appropriately confidential environment for people to raise issues and make complaints.

19.4.2 Rights

Everyone working at Excelkos has the right to:

- A work environment that is free from discrimination, harassment and bullying;
- Merit based recruitment and selection processes;
- Fair employment conditions and benefits, training, promotion, task allocation, leave arrangements, workload and equipment;
- Raise issues, make an enquiry or complaint in a reasonable and respectful manner without being victimised; and
- Have your formal complaints investigated, promptly and impartially, in accordance with the rules of procedural fairness, in a manner that ensures complainants and witnesses are not victimised in any way and where all parties are kept up to date with progress.

19.4.3 Responsibilities

Everyone

- Treat everyone with dignity and respect;
- Complete all mandatory training associated with this policy;
- Conduct themselves in accordance with this policy, other Excelkos policies and the law;
- Speaking up when you hear or see something that is not right;
- Reporting unlawful behaviour to the appropriate internal and/or external authority;
- Offering support to a colleague who may have experienced discrimination, harassment or bullying;
- Avoiding gossip and respecting confidentiality as appropriate.

Heads of Department/Superiors

- Role modelling appropriate standards of behaviour;
- Taking steps to educate and inform their teams of Excelkos' policy obligations and the law;
- Intervening quickly and appropriately should there be any instances of discrimination, harassment or bullying or other unacceptable behaviours;
- Acting fairly to resolve issues and enforce workplace behavioural standards, making sure all relevant parties are consulted and heard;
- Encouraging all parties to resolve complaints informally where possible and to refer any formal complaints to the HR department;
- Ensuring anyone who raises an issue or makes a complaint is not victimised;

- Ensuring all recruitment decisions are based on merit and that no unlawfully discriminatory questions are asked during the recruitment process

19.4.4 Examples of unacceptable behaviour

a) Discrimination

Discrimination is treating, or proposing to treat, someone unfavourably because of a personal characteristic protected by the law. It is also against the law to treat someone unfavourably because you assume they have a personal characteristic or may have it at some time in the future. Unlawful discrimination can be direct or indirect.

Direct discrimination is when a person is treated less favourably than others in similar circumstances.
Indirect discrimination is when there is a rule that is applied to everyone and disadvantages more people from one group than another, unless the rule can be shown to be reasonable in the circumstances.

Discrimination under Malaysian statutes includes:

1. ***Industrial Relations Act 1967***, section 5(1)(c): provides that employers shall not discriminate against any person in regard to employment, promotion, any condition of employment or working conditions on the ground that he is or is not a member or officer of a trade union.
2. ***Employment Act 1955***, section 60L(1): provides that employees (local/foreign) may file a complaint to the Director General on the grounds that he is being discriminated against in relation to a foreign employee/local employee (as the case may be) in respect of the terms and conditions of his employment.

b) Bullying

Workplace bullying is any unreasonable behaviour directed towards a worker or a group of workers that creates a risk to health and safety. Generally, the behaviour will be repeated to be considered as bullying, but a serious single act of very serious bullying may also be found to be workplace bullying.

Bullying behaviour in the workplace can range from the obvious to the very subtle. Bullying can be intentional or unintentional. It can be in the presence of and directed at an individual, or it can be conveyed indirectly. Bullying can take many forms, including jokes, teasing, nicknames, emails, pictures, text messages, over the phone, online such as comments on social media, social isolation or ignoring people, or unfair work practices. It can happen during daily work activities, at work-organised events held on-site or off-site and outside work hours.

Bullying can be directed at a single worker or a group of workers and can be carried out by one or more workers. It can occur downward from heads of departments to subordinates, sideways between staff, or upward from subordinates to heads of departments. It can also be between employees and external contractors, suppliers and/or customers.

Bullying behaviours can include:

- Aggressive, abusive or offensive language and/or behaviour towards another person, including threats, swearing, shouting, threatening gestures, throwing things and threatening violence;
- Demeaning remarks, sarcasm and spreading rumours;
- Interfering with personal property or work equipment or withholding information or equipment that a person needs to do their job;
- Constant unreasonable and unconstructive criticism;
- Making inappropriate statements to other people about an individual;
- Patronising behaviours based on assumptions e.g., about their culture, age, skills, knowledge, ability, socioeconomic background, sexual orientation or gender;
- Deliberate exclusion, isolation or alienation of a worker from normal work interaction such as intentionally excluding the worker from meetings; and
- Placing unreasonable or high work demands or alternatively withholding meaningful work from one worker but not on others.

Bullying does not include regular real-time conversations with your head of department or superior that relate to performance coaching, including managing underperformance issues, counselling, constructive advice and providing direction on acceptable workplace behaviours.

c) Harassment

Harassment is any behaviour that:

- Is unwelcome;
- Is offensive, humiliating or intimidating;
- Creates a hostile environment; and
- Deliberately targets a person or group because of their personal characteristics such as race, sex, age, disability, including any association with someone who may have harassed another person with such a personal characteristic.

d) Sexual Harassment

Sexual harassment is any unwelcome sexual behaviour, which could be expected to make a person feel offended, humiliated or intimidated. Sexual harassment can be physical, spoken, written or visual and can include the following behaviours:

- Sexually suggestive behaviours, such as leering or staring;
- Deliberately brushing up against someone, touching, fondling or hugging;
- Sexually suggestive comments or jokes;
- Displaying inappropriate screen savers, photos, calendars or objects that could be considered offensive;
- Repeated unwanted requests or invitations to go out on dates or meet up;
- Requests for sex and/or activities of a sexual nature;
- Touching a colleague's thighs
- Insults or taunts of a sexual nature;
- Intrusive questions or statements about a person's private life;
- Lewd remarks about a person's appearance;
- Sending sexually explicit written communication, including emails or text messages;
- Inappropriate advances or sexually explicit posts on social networking sites;
- Accessing and sharing sexually explicit internet sites and/or making imagery visible to others; and
- Any other behaviour that may also be considered as an offence under criminal law, such as physical assault, indecent exposure, sexual assault, stalking, obscene language or inappropriate communications.

Sexual harassment does not include behaviour that is based on mutual attraction, friendship and respect. If the interaction between both parties is consensual, welcome and reciprocated it is not sexual harassment.

e) Victimisation

Victimisation is subjecting, or threatening to subject, someone to a detriment because they have asserted their legal rights, made a complaint, helped someone else make a complaint, or refused to do something because it would be considered as discrimination, harassment, bullying or victimisation. It is also considered to be victimisation when someone threatens someone else (such as a witness) who may be involved in investigating a concern or complaint about discriminatory, bullying or harassing behaviour.

19.4.5 Consequences, processes and remedies

Individuals and groups can suffer serious physical or psychological injury because of workplace discrimination, harassment, bullying or victimisation. Any individual or groupe found inflicting such distress may be subject to financial penalty, criminal liability or reputational damage.
Depending on the severity of the breach, individual employees or a group of employees may:

- Be required to make an apology to the individual or group concerned;
- Participate in mediation to restore workplace relationships;
- Attend discrimination, harassment and bullying training;
- Receive a verbal or written warning;
- Be subject to formal disciplinary action up to and including dismissal; and/or
- Be subject to criminal proceedings and/or litigation.

19.4.6 How to raise a complaint

Excelkos strongly encourages any person who believes they have or someone else has been discriminated against, bullied, harassed on a ground of prohibited discrimination, including sexually harassed or victimised to take appropriate action. To raise a complaint and/or talk about a concern regarding a breach of this policy, speak to your superior/Head of Department and/or contact HR in the first instance. (Appendix 7: Employee Complaint Form)

19.5 The Equal Employment Opportunity, Diversity and Inclusion Policy

This Policy outlines Excelkos' commitment to promote Diversity and Inclusion in the Workplace, and to foster equitable opportunities and fair treatment for all of our Employees. Excelkos recognizes the value that a diverse workforce and inclusive culture brings to the way we work and how we do business with our customers.

The objective of this Policy is to ensure:

- All working with the company act with integrity and treat others fairly and with respect, irrespective of their differences;
- Equality and fairness in our Employee management practices and processes so that decisions and initiatives are free from discrimination, harassment, bullying, victimisation and vilification
- A Culture that values and promotes workforce diversity, flexibility and inclusion.

19.5.1 Application.

This Policy outlines the key principles which apply to Excelkos, our Employees and all aspects of the employment relationship. This Policy applies to work and work-related activities (including training and officially sanctioned work-related functions) both at and away from Excelkos premises. It also applies to interactions that our Employees have with customers and the communities in which we operate, including our dealings with any other person or company on behalf of Excelkos.

19.5.2 Policy Statements

Excelkos must foster Inclusion where individual differences are valued, respected and appreciated

Employees must act with integrity and treat others with respect and fairness. This will ensure that everyone feels valued and involved and able to contribute and perform at their best. Our Employees are expected to behave in such a manner so as to be held accountable for understanding and role modelling the expected behaviours. This includes recognising and responding to unacceptable behaviour and taking appropriate action.

Excelkos must ensure that its Employee management practices and processes are designed to provide fair and equitable outcomes.

Our Employee management practices and processes are to be free from bias and guided by the principles of equal opportunity to ensure decisions and initiatives affecting our Employees are fair and equitable. This will help to foster an Inclusive Culture and a highly engaged, flexible and diverse workforce. Our Employee management practices and processes include:

- Recruitment and selection
- Manpower and succession planning
- Performance and reward
- Learning and development
- Employment benefits.
- Scholarships / sponsorships of staff's or staff's children's pursuit of higher learning.

Excelkos is committed to ensure fair treatment and equality at work irrespective of the following :

- Age – Must not be a factor as long as the candidate/employee has the right set of skills to meet the needs of the position.
- Disability – A person is considered disabled if they have a physical or mental impairment but is able to perform the job requirements. Possible adjustments may be needed at the workplace to enhance the personnel's productivity.
- Gender Affirmation - It is irrelevant if a person is wanting to undergo, is undergoing, or has undergone a process to reassign their sex.
- Marriage and Civil Partnership – This has no impact on the person's work performance whether the person is married, whether that be to someone of the opposite sex or the same sex, or a civil partner.
- Pregnancy and Maternity – This refers to both when the woman is pregnant, and the period after she has given birth and does not have bearing on her application for a position.

- Nationality / Race – This includes a person's skin colour, nationality, and ethnic or national origins and should not be a hindrance in anyone's application for a position as long as the person fulfils the criterias for the position.
- Religion and Belief – This includes religion and any religious and philosophical beliefs, as well as a lack of belief (known as Atheism). Again, not relevant as long as it does not hinder the person's performance at work.
- Sex – Irrespective if a person is a man or a woman, this holds no bearing.
- Sexual Orientation – This refers to a person's sexual orientation towards people of the same sex, people of the opposite sex, or people of either sex. Our emphasis is on individual merit. Recruitment, selection, training, promotion and conditions of employment are based solely on qualifications, experience, ability and potential. A proper complaints process to address any concerns or grievances has clearly been set up in HR. This process must ensure that complaints resolution is provided in a fair and timely manner.

19.5.3 Roles and Responsibilities

Employees

- Understand and comply with this Policy by completing all relevant training and by following the relevant Employees practices and processes;
- Operate in accordance with this Policy to ensure that the Workplace is free from discrimination, harassment, bullying, victimisation and vilification; and
- Treat colleagues and others according to this Policy and supporting standards, guidelines and procedures.

Management

- Take action to continually develop, implement and review plans to create and support a diverse workforce and Inclusive Culture to support the implementation of this Policy;
- Complete all relevant leader training, role model the expected behaviours and provide advice and guidance to Employees; and
- Identify and address any behaviour that is not consistent with this policy and supporting standards, guidelines and procedures.

19.6 Environmental, Social and Governance (ESG)

Excelkos Environmental Policy is embedded into our business and forms a fundamental part of our journey towards a sustainable society. We endeavour to:

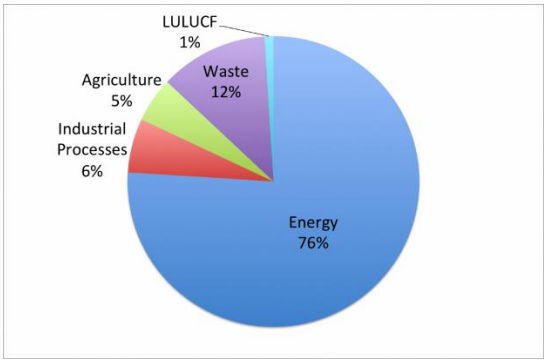
1. Comply with all environmental regulatory and statutory requirements of Malaysia.
2. Promote the use of natural resources.
3. Focus on improving environmental performance by mitigating any adverse environmental impact in all phases of our decision-making process.
4. Ensure that our products, business practices and production activities are deemed safe to the environment, our workers and consumers of the products.
5. Commit to creating a safe environment for our employees whilst operating at efficient levels. Please refer to our Occupational Safety, Health and Environment Policy for more details.
6. Promote the environmental awareness to all related parties including employees, suppliers and contractors.
7. Equal and fair treatment be given to employees irrespective of gender, race or religion.
8. Managing our Company with integrity and to operate in a fair, transparent and accountable manner to all stakeholders.
9. Continually enhance our environmental performance.

Our objectives

We see the value of measuring the sustainability and societal impact of our company. Although we are an SME, we believe that every step in the right direction counts. Looking at our operations, we have decided to focus on the following:

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ENVIRONMENT
Energy Efficiency



Malaysia's GHG Emissions by Sector in 2011

Credit: https://magazine.scientificmalaysian.com/issue-13-2017/tackling-climate-change-malaysias-emission-reduction-target/

Seeing that energy was the highest contributor to the GHG emissions and this was an area we could contribute towards, we adopted solar energy in 2021 and have reaped the benefits of not just reducing our GHG emissions, but reduction in energy consumption and costs.

Waste Management

We have introduced Recycling to the company and have briefed the staff to educate them on how recycling can help reduce landfill which in turn reduces greenhouse gas emissions.

WORKPLACE

Employee Health and Safety

We have taken concrete steps in our focus on Employee Health and Safety by working to ensure that the premise in which we operate out of is conducive for the good health and safety of our staff.

Employee Engagement, Diversity and Inclusion

Another facet of the ESG policy which we are confident of contributing to is Employee Engagement, Diversity and Inclusion as explained in our Equal Employment Opportunity and Diversity Policy.

19.7 Information Technology Policy

19.7.1 Purpose and Scope of Policy

This policy is intended to ensure that all such transmissions are appropriate, professional and ethical. This policy governs the use of devices to protect the accuracy, security and control, especially of customers' and employees' sensitive information and integrity of our systems. All employees are expected to comply with this policy at all times, and violation of this policy may result in disciplinary action, up to and including termination.

Systems include, but are not limited to, the following Excelkos owned or provided electronic communications systems/methods:

- Computers and computer Peripheral Devices
- Mobile Computing devices (e.g., Smartphones, laptops…)
- Faxes
- Voice Communications (Phones and Voice-mail)
- Internet/intranet
- E-mail, Instant Messaging or Text Messaging, whether accessed utilizing a Company-owned device (e.g., computer, smartphone or other computing tablet), or a personally owned device utilizing Company-supported technology to access Excelkos' network.
- Access to Excelkos' electronic communication systems from a non-Excelkos network or trusted third-party (e.g., VPN or Access Gateway).

- **Peripheral Devices** means equipment that can be connected to a computer or computer system to enhance user access and expand the computer's functions (e.g., printers, thumb drives, scanners, iPods, digital cameras iPhones/cell phones, USB etc.)

At all times employees are to adhered to the following:

- Respect appropriate software copyright laws and license agreement;
- Comply with the guidelines for accessing networks and systems from inside or outside the Company;
- To add or delete files on the network as authorised, especially if you are not the owner of the document;
- Take reasonable precautions to guard against corruption of data or software or damage to hardware or facilities of the Company.
- To not abuse the Company resources which could be liable for civil or criminal prosecution.

The information technology facilities provided are for business purposes and should be used as authorised by the Company. The following actions would be deemed as violations to the use of Company property and disciplinary actions will follow:

- Install own software or illegal licensed software on to the Company's computing resources;
- Use of another person's account or attempting to capture other users' password without consent;
- Circumventing log on procedures and security regulations;
- Attempt to obscure your true identity as sender of an electronic mail;
- Use of Company's computing resources for commercial purpose
- Use of Company's resources to harass, intimidate or threaten other users.
- Use of internet access for personal reasons

At all times respect the rights of others to make use of the Company's computing resources. The following actions would be deemed as violations and disciplinary actions will follow:

- Placing obscene or harassing material in open areas;
- Sending/ Forwarding chain letters that will flood the user mailbox;
- Distributing information not intended for distribution by the owner;
- Attempt to modify or remove computer equipment;
- Attempt to degrade or disrupt system security or performance;
- Damaging or vandalizing Company computer facilities equipment, software or computer files

Personal use of our electronic systems including mobile devices should take place during **non-work** time and not interfere with work commitments. However, in the event of an emergency the employee may proceed to use their personal device. Provision of computer equipment is to conduct Company business only and not to be used for personal reasons.

Employees will be penalised, at any point in time if they are found to:

- be using Company time to make personal calls or texts except for emergencies as explained in the paragraphs before.
- obtain, view, or reach any pornographic, or otherwise immoral, unethical, or non-business-related Internet sites.
- access material that may result in legal ramifications
- be downloading software or attachments that may increase the risk of a virus infection throughout the network.

Depending on the severity of the offence, the management will decide on the action taken against the employee. This could range from a warning letter to outright termination.

19.7.2 Computer Equipment

When a Laptop or Desktop is assigned to an employee, the employee is responsible to:

- to ensure the proper care and escalate if there are technical problems or damages to the equipment;
- to handle with care and avoid physical damage. Where damage is due to improper use, employee will bear the cost to reinstate its condition;

- Safeguard the laptop from theft. However, in the event of theft, to make a police report immediately and replacement cost will be equally born by Company and employee;
- The Company retains full ownership of all computer equipment and its contents at all times.

19.8 Office Security Policy

Excelkos uses a facial recognition access control security system at its main door and only authorised personnel can access the office. Attendance is monitored using the facial recognition access control hence, all employees are requested to scan in at the beginning of the day and when finished for the day.

There are other access doors leading to the office from the warehouse and only authorised employees are provided with the access card to use these doors. The employee shall be responsible for its safekeeping and the access cards are not transferable at all times. A fee of RM20 will be fined imposed on the employee for lost or damaged cards.

At the end of each working day, all confidential documents must be kept and locked in cabinets or drawers.

20 Occupational Safety and Health Policy

In Excelkos, we regard management of Occupational, Health and Safety (OSHA) as an integral and very important part of our business. We believe that all injuries, occupational illness and environmental incidents can be prevented.

The Company shall comply with the Occupational Safety and Health Act 1994 (Act 514) regulations and standards in implementing safe work practices.

Safety is the responsibility of every Department Head and employee, ensuring safe work practices are implemented including timely reporting of areas of concerns or reporting of any mishaps.

(Please refer to Excelkos Health Safety Policy for more details)

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APPENDICES

APPENDIX 1 – MAJOR MISCONDUCT OR INDISCIPLINE

The Company prides itself on the high standards of excellence, embodied by our operating principles. We expect our employees to personify these ideals in their dealing with persons both within and outside the Company. The following disciplinary rules and regulations is intended to maintain a professional, ethical, legal and socially responsible behaviour we expect of our employees.

Major Misconduct or Indiscipline

The Company may terminate an employee's contract of employment without a notice period or payment in lieu if any employee commits any of the below misconducts.

1. Habitually late for work without reasonable excuse
2. Absent without permission
3. Wilfully disobey a lawful and reasonable order from a superior
4. Wilfully slowing down on work produced or inciting others to do so.
5. Misconducts himself/herself, such conduct being inconsistent with the due and faithful discharge of his/her duties
6. Guilty of theft, fraud, embezzlement or dishonesty
7. Habitually negligent in duties, resulting in damage to Company's property.
8. Convicted of a crime punishable by sentence of not less than three (3) months jail.
9. Unsavoury activities which are against the law (this includes theft, sabotage, quarrelling, conducting illegal gatherings, misuse of drugs, drinking of alcoholic beverages, carrying of lethal weapons etc)
10. Leaves the assigned work area/department without permission at any time
11. Leaving work place repeatedly during working hours without permission.
12. Attempted theft, fraud or dishonesty in connection with the Company's business or property, or that of the Company's clients/customers.
13. Taking or giving bribes of any illegal gratification.
14. Any form of gambling whether monetary or not, within the Company premises at any time.
15. Riotous, disorderly behaviour or fighting anywhere within the Company premises or employees' workplace at anytime, among the employees or with any third party.
16. Violence, abuse, assault or threatening to assault or cause any injury to other employees, or superiors, or any person within the Company premises or at the employees' workplace at any time.
17. Striking at work or inciting others to strike in contravention of any law or rule having the force of law.
18. Wilful damage to or loss of Company goods or property or that of Company's clients/customers.
19. Sexual or racial harassment
20. Clocking or signing in for Employees other than themselves.
21. Holding meetings inside the Company premises without the Company's authorisation.
22. Unauthorised use of Company's vehicles, equipment, assets or firefighting appliances.
23. Any other wrongful act, behaviour or misconduct which may be specified and classified by the Management.

Employees terminated under this section will not be eligible for payment of pro-rata annual bonuses.

Other Misconducts

1. Changing work schedule without permission and/or without valid cause. Should this act be repeated three (3) times or more in the same calendar year, it shall be classified as a major misconduct.
2. Actions contrary to warehouse or office procedures.
3. Ceasing work before the proper closing time without permission.
4. Leaving the department without permission but still in the Company premises.
5. Urinating anywhere in the Company premises other than in the lavatories provided.
6. Entering another department in the Company when not permitted to.
7. Not taking proper care of tools, equipment or implements, entrusted to him/her.
8. Not properly dressed or groomed for work.
9. Not taking proper care of uniform provided.
10. Not keeping his/her workplace clean and tidy.
11. Posting, altering or removing any matter on notice boards or Company property without the permission of the Company.
12. Lending or borrowing money within the Company under circumstances prejudicial to discipline.
13. Selling or advertising non-Company products within the Company premises during working hours, to colleagues or Company clients/customers.
14. Soliciting for funds or business from fellow workers/colleagues or Company clients/customers without permission.
15. Bringing friends without permission to tour the warehouse or office.

16. Careless use of public facilities/utilities.
17. Using Company stationery or equipment for personal purposes without prior permission.
18. Not informing supervisor/superior when leaving work.
19. Not putting tools, implements, equipment, etc back to their original place at the end of the day.
20. Writing frivolous or offensive notes/memos/letters/emails to colleagues/superiors.
21. Improper use of facilities provided by the Company.
22. Entertaining private visitors without prior permission.
23. Loitering or malingering within or adjacent to Company premises.
24. Any other wrongful act, behaviour or misconduct which may be specified and classified by the management from time to time.

APPENDIX 2 – DOMESTIC INQUIRY

Domestic Inquiry

A. Serve on the employee alleged to have committed misconduct a letter containing:

1. Specific charge of the type of offence, the date, the time and place where the offence took place. Also state which rules of Company's rules or regulations have been violated.
2. The date, the time and the place where he has to be present for the inquiry.
3. Inform him his right bring along witnesses if any;
4. If necessary, suspend him for no more than one weeks pending the inquiry.

B. Set up a panel comprising of

1. Chairman (should be a person not involved in the investigation of the offence)
2. Two independent panel members (may be employees from another department)
3. A prosecutor (may be a personnel officer in the HR department)

C. In the hearing:

1. The prosecution will begin first. He is to make out a case against the accused first by producing witnesses who have direct knowledge of case;
2. The accused i.e. the employee alleged to have committed the offence, is allowed to question (cross examine) each of the witnesses on the evidence they have given;
3. After that the accused will be asked enter his defence i.e. to tell his side of the story;
4. The accused may produce witness or witnesses to support what he has said;
5. The accused as well as his witnesses are subject to cross examination by the prosecutor.
6. The chairman will guide the proceeding and to record the evidence in writing;
7. Tape-recording of the proceeding may be used.
8. Lawyers are not allowed to appear in this type of domestic inquiry but official of the employee's union is allowed.

D. After the hearing.

1. The panel will discuss the hearing and study the evidence given by both parties;
2. The chairman will submit the panel's finding and recommendations to the Management

E. Management's decision.

a) dismiss without notice the employee; or
b) downgrade the employee; or
c) impose any other lesser punishment as he deems just and fit, and where a punishment of suspension without wages is imposed, it shall not exceed a period of two weeks.

APPENDIX 3 – GRIEVANCE FORM

EXCELKOS GROUP OF COMPANIES

GRIEVANCE FORM

Name of Aggrieved Employee	
Department & Company	
Place and Date of Incident	
Names of Witnesses	1
	2
	3
Nature of Complaint/Grievance	
Signature of Aggrieved Employee	
Date of Lodgement of Complaint	
Grievance Form submitted through	
Name	
Designation	

For Office Use

Grievance Form received by: _____

On (Date)_____at(Time)_____

Signature of recipient

_____

Designation _____

Details of action taken and decision:

_____
_____
_____
_____
_____

APPENDIX 4 – EDUCATIONAL ASSISTANCE SCHEME – PRE APPROVAL FORM

EXCELKOS GROUP OF COMPANIES

EDUCATIONAL ASSISTANCE SCHEME – PRE APPROVAL

PART 1 : PRE-APPROVAL

Deadline: Educational Assistance Application must be approved prior to the start date of the course.

EMPLOYEE INFORMATION			
Name :			
IC No :		Position & Company :	

COURSE INFORMATION	
Institution name:	
Course name/Field of study:	Recommended / Estimated Duration:
Qualification expected at end of the course:	□ Certificate □ Diploma □ Bachelor's degree □ Master's degree □ Others, please specify _____
Course schedule: *(after hours/weekends/distance learning)*	Reimbursement requested : (kindly submit course fees schedule by the institution)
Other source of financial assistance applied for and status: Institution Amount Status *(should decisions from the different bodies not been made known to candidate at point of this application, the onus is on the candidate to inform the management once the decision has been communicated to the candidate)*	
Describe briefly why you chose this course and explain why you feel this will help you improve your current job skills/contribute to your professional development/Company:	

EMPLOYEE CERTIFICATION

I certify that the information submitted on this Educational Assistance Application is accurate to the best of my knowledge. I understand that reimbursement is conditional upon my satisfactory completion of the course and upon availability of funds. I will also manage my time properly so as to not jeopardise my performance at work.

_____ _____

Employee Signature Date

Please attach the following documents with this application:

- 1 Copy and Original offer letter from the institution
- Course fee schedule
- Course details
- Other applications for financial aid

For Office Use

Part 1 received by: _____ On_____(date) at _____(time)

Details of action taken and decision:

_____
_____
_____
_____
_____
_____

APPENDIX 5 – EDUCATIONAL ASSISTANCE SCHEME – REIMBURSEMENT FORM

EXCELKOS GROUP OF COMPANIES

EDUCATIONAL ASSISTANCE SCHEME

PART 2 : REIMBURSEMENT

Deadline: Educational Assistance Application and all supporting documents must be submitted within **30 calendar days** of completion of the course.

Reimbursement Information

	Actual costs	Amount covered by other financial awards	Amount Approved for Reimbursement by Company
Tuition fees			
Lab/Course fees			
Books**			
Total			

** Books, if reimbursed by the Company, become the property of the Company.

Employee Certification

I certify that the information submitted on this Educational Assistance Application is accurate to the best of my knowledge. I hereby release my attendance and grade records for this course for the purpose of verifying my participation and completion

_____ _____

Employee Signature Date

Please attach the following documents with this application:

- Proof of completion of the course, including grade (If an audit course, the employee must provide a letter on the institution's letterhead certifying that the employee attended at least 85% of the course sessions)
- Receipt of course expense(s)

For Office Use

Meeting held on :_____

Attended by : _____

Notes to decision as per last column under Reimbursement Information.

_____

_____

_____

_____

_____

_____

APPENDIX 6 – TAN KAY CHYE SCHOLARSHIP APPLICATION

EXCELKOS GROUP OF COMPANIES

TAN KAY CHYE SCHOLARSHIP APPLICATION

APPLICANT INFORMATION					
Name :					
IC No :		Age:		Gender:	
Address					

COURSE INFORMATION	
Institution name:	
Course name/Field of study:	Recommended / Estimated Duration:
Qualification expected at end of the course:	□ Bachelor's degree □ Master's degree □ Others, please specify _____

Other source of financial assistance applied for and status:

Institution	Amount	Status

(should decisions from the different bodies not been made known to candidate at point of this application, the onus is on the candidate to inform the management once the decision has been communicated to the candidate)

Describe briefly why you chose this course and how you feel it will add value to you as a person:

EMPLOYEE CERTIFICATION

I certify that the information submitted on this Educational Assistance Application is accurate to the best of my knowledge. I understand that reimbursement is conditional upon my satisfactory completion of the course and upon availability of funds. I will also manage my time properly so as to not jeopardise my performance at work.

_____ _____

Employee Signature Date

Please attach the following documents with this application:

- 1 Copy and Original offer letter from the institution
- Course fee schedule
- Course details
- Invoice with the breakdown of fees
- Receipt of payment of fees
- Other applications for financial aid

For Office Use

Received by: _____(name) On_____(date) at _____(time)

Details of action taken and decision:

_____
_____
_____
_____
_____
_____
_____

APPENDIX 7 – EMPLOYEE COMPLAINT FORM

EXCELKOS GROUP OF COMPANIES

EMPLOYEE COMPLAINT FORM

It is company policy to investigate all complaints and take appropriate action. If you wish, please use this form to document your complaint, and submit it to the Senior Operations Manager / HR Executive.

The person(s) involved in this complaint are:

_____

_____

Note all relevant dates, places, events, etc. pertaining to the complaint: (Use second sheet if necessary.)

Date : _____

Place : _____

Time: _____

Describe the incident in detail (please feel free to attach a separate document):

It may become necessary to disclose your identity and/or complaint, as well as to conduct a formal investigation. Should such a disclosure become necessary, it will be only to the person(s) with a need to know your identity or the details and nature of the complaint.

I acknowledge that I have read this document and understand my obligation to provide information as needed and to cooperate fully and completely with any investigation of this complaint. Should it become necessary, I authorize the company to disclose my identity and/or details of this complaint.

Your Name: _____

Signature: _____ Date _____

Senior Operations Manager / HR Representative: _____

Signature: _____ Date _____

Legal Disclaimer: The Employee Complaint Form is intended for informational purposes only, and does not constitute legal information or advice.