



- 6.3.8 In the event of an accident, an employee or his next of kin shall immediately inform the Head of SBU/Line Manager or the Admin Department in the event of any accident, where possible.
- 6.3.9 In the event where the actual bill exceeds the coverage provided for by the insurance Group, the employee shall settle the difference on his own.

7.0 SPECIAL INCENTIVES

7.1 Reimbursement of Travelling Claims and Petrol Allowance

- 7.1.1 An employee who is required to travel on Group business purposes shall be entitled to the specific type of mileage claims as prescribed below.
- 7.1.2 The rate of **mileage claim** (inclusive of toll and parking expenses) is as follows:

Transportation Type	Entitlement
Motorcar	RM 0.90

- 7.1.3 The mileage claims is not applicable for travel to attend trainings or travelling to and from the employee's home to base office and vice versa. The cut off date is every 15th and last day of the month. The claim is required to be submitted three (3) days from the cut off date.
- 7.1.4 All mileage claims incurred on Group business purposes shall be chargeable to clients.
- 7.1.5 For travel to specific clients, the rate of transportation claims shall be followed as stated in the table below. Any further changes will be advised via memorandum to employees.

Location / Area	Client (Example)	Rate per way (including parking and toll)
KL City Centre	Nepline	RM35.00
Jalan Duta	IRB	RM10.00
Petaling Jaya	LBS EOG	RM30.00 RM20.00
Kepong	GHL	RM30.00
Subang Jaya	SEB	RM40.00
Shah Alam	Wangzheng LBI	RM50.00 RM45.00
Klang	Satang Alpine Pipe	RM60.00 RM60.00
Balakong	Watta	RM50.00



Kajang	SYE Marketing BWC Engineering	RM60.00 RM45.00
Puchong	Lite – Tech	RM40.00
Phileo Damansara Selayang	Pos Ad	RM35.00
Cheras	-	RM25.00
Damansara Heights	-	RM15.00
Kelana Jaya	Kelana Jaya Centre Point	RM30.00

- 7.1.6 In addition, confirmed professional employees under the following positions shall be entitled to a monthly **Petrol Allowance** or claim for commuting to work as follows:

Job Grade	Maximum Entitlement (per month)
E1 and above	RM 200.00
E2 and E3	RM 100.00

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

7.2 Mobile Phone Allowance

- 7.2.1 The Group shall provide the following mobile phone allowance for confirmed professional employees only.
- 7.2.2 An employee shall be entitled to mobile phone claims of up to a maximum of **RM50.00** per month.
- 7.2.3 An employee shall be eligible to claim for mobile phone claim charges only if the Claim Form is attached with relevant original supporting documents. Otherwise, the Group shall reserve the right to reject the claim by an employee.

7.3 Entertainment Claims

- 7.3.1 Only employees of Job Grade M1 and above shall be entitled to entertainment claims for Group business purposes.
- 7.3.2 For employees of Grade M1, entertainment exceeding RM600.00 per month or RM200.00 per receipt shall require the approval of the Senior Partner/Group CEO prior to the occasion.
- 7.3.3 Entertainment expenses shall be on a “need to” basis.



- 7.3.4 Entertainment must not be carried out indiscriminately, excessively, or in a lavish manner.
- 7.3.5 The employee submitting the claim must be present and in the event where there are a group of employees present. In an exceptional case, where an employee is asked to entertain clients, visitors or government officers, a prior approval must be obtained from Head of SBU/Line Manager, Senior Partner/Group CEO to submit the claim.
- 7.3.6 Employees are encouraged to avoid signing for entertainment expenses on behalf of the Group but to pay for the entertainment expenses with cash and claim reimbursement.
- 7.3.7 All entertainment claims shall be submitted with a report briefly summarising the business discussed to the Senior Partner/Group CEO.
- 7.3.8 An employee shall be eligible to entertainment claims only if the claim form is attached with relevant supporting documents. Otherwise, the Group shall reserve the right to reject the claim made by an employee.

7.4 Outstation Travel Benefits

Travel Class

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

Travel Mode		Travel Class/Claims
Own driving		RM0.90 per km (excluding toll)
Taxi		As per actual receipt
Flight	Ticket	Economy
	Airport Taxes	As per actual receipt

- 7.4.2 For taxi travel, employees are encouraged to share taxis whenever they travel in a group and the Group shall reimburse one (1) claimant per taxi.
- 7.4.3 For air travel, employees are encouraged to first request the client to book the flight ticket on their behalf, then through one of the Group's clients who is in the travel business if applicable.
- 7.4.4 In the event where both avenues are not possible, the employee shall book the flight ticket on his own.
- 7.4.5 All travel expenses incurred shall be chargeable to the respective client.
- 7.4.6 An employee shall be eligible to outstation travel claims only if the claim form is attached with relevant original supporting documents. Otherwise,



the Group shall reserve the right to reject the claim made by an employee.

- 7.4.7 An employee who has incurred outstation travel expenses shall submit the respective claims three (3) days from the cut off date to the Head of SBU/Line Manager for recommendation. The cut off date is every 15th and last day of the month. The claim is required to be submitted three (3) days from the cut off date.
- 7.4.8 An employee who has incurred outstation travel expenses shall submit the Claim Form, attached with the relevant original receipts/bills, to the Senior Partner/Group CEO for approval before forwarding to the Admin Department for verification.

Subsistence Allowance

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

Domestic Travel	Job Grade		
	M3 and above	E1	E2 and below
West Malaysia	RM45	RM35	RM30
East Malaysia	RM54	RM42	RM36
International Travel	M3 and above		E1 and below
Singapore, Philippines and Brunei	USD45		USD35
Indonesia, Thailand, Vietnam and Myanmar	USD35		USD25
Japan	USD80		USD70
USA,UK,Canada,Europe and Northern Ireland	USD70		USD60
China, Hong Kong, Taiwan and Korea	USD50		USD40
India, Pakistan and Sri Lanka	USD40		USD30
Australia and New Zealand	USD60		USD50
South Africa and other African Countries	USD45		USD35
Latin American countries	USD40		USD30

- 7.4.10 The outstation travel allowance shall be payable only if the outstation travel involves overnight stay or if the duration of the trip is more than eight (8) hours from the time of departure to time of arrival at state/country of workplace.



- 7.4.11 The maximum period payable for any one continuous trip shall be one (1) month.
- 7.4.12 In the event where the period exceeds one (1) month, prior approval shall be sought from the Senior Partner/Group CEO, and separate arrangements shall be made.
- 7.4.13 In the event where there is a discrepancy in the disbursement of subsistence allowance, the Subsistence Allowance Breakdown Guide shall be used as reference.

Accommodation

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

Travel Status	Room Type
1 person	Standard Single Room
2 persons	Standard Double Room

- 7.4.15 The Group shall reimburse the full payment for accommodation expenses and other necessary expenses (eg. fax and/or secretarial services) based on actual receipts/bills submitted. Such expenses shall be chargeable to the respective client.
- 7.4.16 In the event where no receipt/bill is submitted because the employee travelling to his hometown or any other state, wishes to stay at his home address or on his own arrangement, the Group shall reimburse him for accommodation at a rate of RM30 per night.
- 7.4.17 Male and female employees are prohibited from sharing the same room.
- 7.4.18 The Group reserve the right to reject any claim if there is no original bill/receipt to be submitted for the claim.

7.5 Uniform

- 7.5.1 The Group shall provide uniforms for employees who are hired for the position of Despatch, Driver and/or Tea Lady.
- 7.5.2 The Group shall provide uniforms to eligible employees on connection with their duties:

Designation	Uniform Entitlement
Despatch, Driver, Tea Lady	5 sets per year

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



7.6 Long Service Award

- 7.6.1 The Group values commitment and loyalty of employees and shall reward employees who exhibits these qualities in the form of long service awards.
- 7.6.2 All confirmed employees shall be eligible for long service awards upon completion of specific periods of continuous service with the Group, subject to a clean disciplinary record.
- 7.6.3 Periods of No Pay Leave shall not be counted towards the continuous service period.
- 7.6.4 The corresponding award value for the long service award shall be as follows:

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

- 7.6.5 Long service awards are not exchangeable for cash.
- 7.6.6 The eligibility for long service awards for employees who have completed the requisite period of continuous service with disciplinary records shall be at the sole discretion of the Group.

7.7 Commitment Incentive

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

Type of Leave Unutilised	Commitment Incentive
Medical Leave	RM300.00
Emergency Leave	RM300.00
Medical and Emergency Leave	RM1,000.00



- 7.7.2 The disbursement of the commitment incentive shall be paid within two (2) months immediately after the end of each assessment period.
- 7.7.3 There shall be no pro-rating of the commitment incentive and new employees who join the Group within the assessment period shall have to wait till the completion of the next full assessment period to qualify for the commitment incentive.
- 7.7.4 An employee who is serving out his notice period of resignation/termination shall not be entitled for the commitment incentive.

7.8 Client Introduction Incentive

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

Total Fees of New Client (Group) Deal	Client Introduction Incentive Rate	
	Non-Core Team	Core Team
Less than RM50,000	2%	3%
RM50,000 to RM100,000	3%	4%
More than RM100,000	5%	6%

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

Total Fees of New Client (Services) Deal	Client Introduction Incentive Rate	
	Non-Core Team	Core Team
Less than RM50,000	1%	2%
RM50,000 to RM100,000	2%	3%
More than RM100,000	4%	5%

- 7.8.3 In the event where the securing of the new client (services) deal is a shared effort between two (2) or more employees, the proportion of the client introduction incentive to be shared and distributed shall be subject to the discretion of the Senior Partner and Group CEO.
- 7.8.4 The disbursement of the client introduction incentive shall only be paid on the nearest month following the full collection of the total fees.
- 7.8.5 The client introduction incentive shall no longer be applicable in the event where there is an extension/renewal of contract or the securing of a different contract from the same client, with the exception as stated in Clause 7.8.3 above.



- 7.8.6 For audit and other compliance jobs, the employee shall be entitled to the client introduction incentive for the first three (3) years, subject to the Group securing an extended/renewed contract with the corresponding fees and the employee being in employment with the Group at the time of disbursement of incentive.
- 7.8.7 The rate of cash incentive shall be subject to review by the Senior Partner and Group CEO as and when deemed necessary.
- 7.8.8 An employee must be in the employment of the Group or have not served his notice of resignation at the time of disbursement.
- 7.8.9 An employee who wants to introduce a new client to the Group shall refer the new client to the Group CEO or any one of the Partners for accountability.
- 7.8.10 Upon the confirmation and signing of deal with a new client introduced by the employee, the Group CEO shall be notified by the HR/Admin Department of the total fees of the secured deal and the name of the employee who has made the introduction, or the names and proportion of the incentive to be received in the event where more than one (1) employee is eligible for the incentive and the employee in charge of the new client referred.

7.9 Education Assistance Programme

- 7.9.1 The Group shall provide an Education Assistance Programme (EAP) which consists of a full EAP subsidy and an EAP loan.
- 7.9.2 A confirmed employee who has completed at least two (2) years of continuous service with the Group shall be eligible to apply for the EAP.
- 7.9.3 The following policies shall apply for the **EAP subsidy**:
 - 7.9.3.1 The EAP subsidy is a full financial loan of the total educational fees for approved educational programmes which shall be converted to a subsidy upon successful completion of the programme.
 - 7.9.3.2 The limit of the EAP subsidy per employee per programme shall be as follows:

Limit of EAP Subsidy	
Core Team	Non-Core Team
RM40,000	RM30,000
 - 7.9.3.3 A maximum of two (2) EAP subsidy awards shall be awarded per calendar year.



- 7.9.3.4 In the event where more than two (2) employees qualify for the EAP subsidy award, priority in selection shall be guided by criticality of the need for the programme applied, core team member status and seniority in service.
- 7.9.3.5 The employee awarded the EAP subsidy shall be required to sign an EAP Bond Agreement (EBA) with the Group and serve out the relevant bond period which is tiered according to the value of subsidy given as follows:

Value of EAP Subsidy	Bond Period
Less than RM10,000	1 year
RM10,000 to RM20,000	2 years
More than RM20,000	3 years

- 7.9.3.6 The bond period shall commence from the date of successful completion of the educational programme.
- 7.9.3.7 In the event where the employee resigns or is terminated from service before completing the bond period stipulated in the EBA, the employee shall be liable to reimburse the Group a pro-rated amount of the EAP subsidy based on the following formula:
- 7.9.3.8 *EAP Subsidy Refund* = ~~No. of Days of Unserviced Bond Period X EAP Subsidy~~ of all expenses incurred by the Group up to the point of resignation/termination.
- 7.9.3.9 In the event where the employee fails to complete the education programme successfully, the Group shall reserve the right to terminate the EAP subsidy award and the employee shall also be liable to reimburse the Group the full amount of all expenses incurred by the Group up to the point of termination of the EAP subsidy award.
- 7.9.3.10 The Group shall reserve the right to proceed with the necessary action(s), including legal actions, to recover the sum of money due from the employee.
- 7.9.3.11 Any expenses covered under the EAP subsidy shall not be claimable under the Exams Fees benefit.



- 7.9.3.12 An employee shall be eligible to the EAP subsidy only if all the procedures are duly complied with. Otherwise, the Group shall reserve the right to reject the application or cancel the EAP subsidy given to an employee.
- 7.9.4 The following policies shall apply for the **EAP loan**:
- 7.9.4.1 The EAP loan is a full/partial financial loan for the payment of the total educational fees for approved educational programmes.
- 7.9.4.2 The limit of the EAP loan per employee per programme shall be as follows:
- | Limit of EAP Loan | |
|-------------------|---------------|
| Core Team | Non-Core Team |
| RM40,000 | RM30,000 |
- 7.9.4.3 An employee shall only be granted to one (1) EAP loan from the Group at any point in time and he must complete repayment of the entire loan amount before he is eligible to apply for another EAP loan.
- 7.9.4.4 Each application for the EAP loan must be supported with the relevant documents.
- 7.9.4.5 The EAP loan repayment shall be effected via a fixed monthly deduction from the employee's salary and the amount to be deducted shall be discussed and agreed upon by the employee and the Group prior to disbursement of the loan.
- 7.9.4.6 The loan repayment shall be subject to a maximum loan repayment period of five (5) years or an amount (inclusive of other existing Group loans) not more than one-third (1/3) of the employee's basic salary, whichever installment amount is lower.
- 7.9.4.7 In the event where the employee resigns or is terminated from service before the full repayment of the EAP loan, the employee shall be liable to reimburse the Group the full outstanding loan amount before his last day of service.
- 7.9.4.8 In the event where the employee resigns or is terminated from service before completion of course, the employee shall be liable to reimburse the Group the full amount of all expenses incurred by the Group up to the point of resignation/termination.
- 7.9.4.9 An employee shall be eligible to the EAP loan only if all the procedures are duly complied with. Otherwise, the Group shall



reserve the right to reject the application or cancel the EAP loan given to an employee.

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

7.9.5 The procedures:

- 7.9.5.1 An employee interested in applying for the EAP shall have to fill up Part I of the EAP Application Form and submit the form, together with the programme details (eg. programme outline/syllabus, duration, programme fee, registration fee etc) and related brochures/documents to his Head of SBU/Line Manager for recommendation under Part II of the form.
- 7.9.5.2 The Head of SBU /Line Manager shall put in his recommendation on whether he supports or does not support the application. Priority in recommendation should be guided by criticality of the need for the programme applied, core team member status and seniority in service.
- 7.9.5.3 The employee shall then submit the completed form (Part I and II) and related brochures/documents to the HR/Admin Department to complete Part III of the form at least two (2) months before the programme enrolment/registration deadline and the said form to be submitted to the Senior Partner/Group CEO for approval.
- 7.9.5.4 Upon approval by the Senior Partner and Group CEO, the HR/Admin Department shall inform the employee via a Letter of Approval – Education Assistance Programme.

7.10 Special Assignment Benefit

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

Position Held	Special Assignment Benefit Entitlement	
	First prize	Second prize
Team Leader	RM1,800.00	RM900.00
Assistant Team Leader	RM900.00	RM450.00
Team Member	RM500.00	RM250.00

- 7.10.2 The special assignment benefit will be awarded quarterly.



7.11 Recreational Membership Benefit

- 7.11.1 The recreational membership benefit consists of three (3) different categories of memberships, namely Golf Club Membership, Non-Golf Club Membership and Gym/Beauty Membership. Core Team members are eligible for this benefit.
- 7.11.2 The following policies shall apply for the golf club membership benefit:
- 7.11.2.1 The golf membership benefit is a one-off golf club membership entrance fee subsidy up to a maximum of RM 20,000 per eligible employee.
- 7.11.2.2 A confirmed employee holding the Job Grade SM for at least three consecutive (3) years shall be eligible for the golf club membership benefit, subject to satisfactory performance and the discretion of the Senior Partner/Group CEO.
- 7.11.2.3 The employee shall be allowed to choose a golf club of his choice, subject to the approval of the Senior Partner/Group CEO.
- 7.11.2.4 In the event where the employee already has an existing golf club membership, he shall be allowed to use the subsidy in either of the following manner:
- The employee can use the subsidy to pay for the monthly club maintenance fees for the next five (5) years or up to RM 20,000, whichever is earlier.
 - Alternatively, the employee can use the subsidy to become a member of another club.
- 7.11.2.5 Upon utilising the subsidy, the employee shall not be allowed to sell or transfer the membership (both existing and new) for at least five (5) years from the date of attaining the subsidy.
- 7.11.2.6 In the event where the employee resigns or is terminated from the Group within the five (5) years period, he shall be liable to refund a proportion of the subsidy for the remaining duration to the end of the five (5) years period based on the following formula:
- 7.11.3 The following policies shall apply for the non-golf club membership benefit:
$$\frac{\text{No. of Days to End of 5-Year Period}}{1825} \times \text{Golf Club Membership}$$



- 7.11.3.1 The non-golf membership benefit is a one-off non-golf club membership entrance fee subsidy of the actual fees or up to a maximum of RM10,000 per eligible employee, whichever is lower.
 - 7.11.3.2 A confirmed employee holding the Job Grade M1 for at least three consecutive (3) years shall be eligible for the non-golf club membership benefit, subject to satisfactory performance and the discretion of the Senior Partner/Group CEO.
 - 7.11.3.3 The employee shall be allowed to choose a club of his choice, subject to the approval of the Group.
 - 7.11.3.4 In the event where the employee already has an existing club membership, he shall be allowed to use the subsidy in either of the following manner:
 - 7.11.3.4.1 The employee can use the subsidy to pay for the monthly club maintenance fees for the next three (3) years or up to RM10,000, whichever is earlier.
 - 7.11.3.4.2 Alternatively, the employee can use the subsidy to become a member of another club.
 - 7.11.3.5 Upon utilising the subsidy, the employee shall not be allowed to sell or transfer the membership (both existing and new) for at least three (3) years from the date of attaining the subsidy.
 - 7.11.3.6 In the event where the employee resigns or is terminated from the Group within the three (3) years period, he shall be liable to refund a proportion of the subsidy for the remaining duration to the end of the three (3) years period based on the following formula:
- 7.11.4 The *Non-Golf Club Membership Subsidy Refund* policies shall apply for the gym/beauty membership benefit:
$$\text{Subsidy} = \frac{\text{No. of Days to End of 3-Year Period}}{1095 \text{ Days}} \times \text{Non-Golf Club Membership Subsidy}$$
- 7.11.4.1 The gym/beauty membership benefit is a one-off gym membership fee subsidy or beauty package fee subsidy of the actual fee or up to a maximum of RM2,000 per eligible employee, whichever is lower.
 - 7.11.4.2 A confirmed employee holding the Job Grade E1 to M2 for at least one (1) year and has achieved a performance rating of at least 3.0 or above shall be eligible for the gym/beauty membership benefit.



- 7.11.4.3 The employee shall be allowed to choose a gym or beauty centre of his choice, subject to the approval of the Senior Partner/Group CEO, and the respective membership or package shall be in the employee's name.
- 7.11.4.4 In the event where the employee already has an existing gym membership or beauty package, he shall be allowed to sign up for a new or top up their existing gym membership or beauty packages.
- 7.11.5 The following procedures shall apply for the Recreational Membership subsidy:
- 7.11.5.1 The employee shall submit the Recreational Membership Application Form, together with the relevant supporting documents (e.g. club membership application form, photocopy of existing membership card, invoice/receipt of monthly maintenance fees etc), to the Senior Partner/Group CEO for approval.
- 7.11.5.2 Upon approval for a new membership, the employee shall forward the approval and club membership application form to the Admin Department for disbursement of the benefit on an advance basis.

7.12 Company Trip Subsidy

- 7.12.1 All employees are strongly encouraged to attend the Company trip to build and enhance teamwork and bonding among employees in the Group.
- 7.12.2 All confirmed employees shall be provided assistance by the Group in terms of either a financial subsidy or interest free loan of the cost of Company trip at the respective rates according to their job grade as follows:

Job Grade	Rate of Company Trip Subsidy	
	Subsidy	Interest Free Loan
M1 and above	100% subsidy	
M2 and M3	75%	25%
E1 and below - Core Team - Non Core Team	50% 10%	50% 40%

- 7.12.3 An employee who has enjoyed the subsidy benefit shall be required to remain in the employment of the Group for a period of at least six (6) months after returning from the trip.



- 7.12.4 In the event where the employee who has enjoyed the subsidy resigns or is terminated from service before the end of the six (6) month period, he shall be liable to refund the full amount of subsidy given by the Group.
- 7.12.5 An employee who has been granted an interest free loan shall be required to repay the loan via a fixed monthly deduction from the employee's salary and the amount to be deducted shall be discussed and agreed upon by the employee and the Group prior to disbursement of the loan.
- 7.12.6 The loan repayment shall be subject to a maximum amount (inclusive of other existing company loans) not more than one-third (1/3) of the employee's basic salary.
- 7.12.7 In the event where the employee resigns or is terminated from service before the full repayment of the loan, the employee shall be liable to reimburse the Group the full outstanding loan amount before his last day of service.
- 7.12.8 For Company trips which cost less than RM1,000 per individual, the quantum of the subsidy shall be determined by the Group on a year to year basis.

7.13 Examination Fees

- 7.13.1 The Group believes in the continuous self development of employees and encourages all its employees to pursue a professional qualification while under the Group's employments.
- 7.13.2 The Group shall reimburse the employee the examination fees for attaining a relevant academic certification and/or professional qualification as follows:

Job Grade	Examination Fees per annum (for first attempt only)
Core Team	RM500.00 or actual amount (whichever is lower)
Non-Core Team	RM250.00 or actual amount (whichever is lower)

- 7.13.3 A confirmed employee shall be eligible to examination fees claims only if the claim form is attached with relevant original supporting documents. Otherwise, the Group shall reserve the right to reject the claim made by an employee.
- 7.13.4 An employee who intends to claim for examination fees shall submit the Claim Form, attached with the relevant original examination fees receipt and proof of successful passing of the examination, to the Senior Partner/Group CEO for approval before forwarding to the HR/Admin Department for verification.



7.13.5 Upon verification, the HR/Admin Department shall process the claims and ensure that payment is made to the employee.

7.14 Annual Conference

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

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

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

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

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

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

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

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

7.14.2.1.1 Job Grade M3 to SM or Core Team Member;

7.14.2.1.2 Has served at least one (1) year in the position; and

7.14.2.1.3 Has achieved a performance rating of 4.0 and above for the latest two (2) consecutive years.

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

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

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



- 7.14.2.5 The Group shall sponsor a maximum of four (4) delegates per year.
- 7.14.2.6 In the event where more than four (4) employees are eligible to attend the regional annual conference, priority in selection shall be guided by criticality of the need for the programme applied for and seniority in service and prior attendance of the conference.
- 7.14.3 The employee who has been sponsored to attend an annual conference shall be required to sign a Bond Agreement (BA) with the Group and serve out a bond period of one (1) year.
- 7.14.4 The bond period shall commence from the date of return from the annual conference.
- 7.14.5 In the event where the employee resigns or is terminated from service before completing the bond period stipulated in the (BA), the employee shall be liable to reimburse the Group a pro-rated amount of the cost of sponsorship based on the following formula:

7.15 UHY Forum - Leadership Conference (Spain)

- 7.15.1 A ~~No. of Days of Unserved Bond Period X Cost of Sponsorship~~ employee who meets the following criteria shall be eligible to attend the UHY Forum -Leadership Conference (Spain):
 - 7.15.1.1 Job Grade M2 to SM who is Core Team Member;
 - 7.15.1.2 Has served at least one (1) year in the position; and
 - 7.15.1.3 Has achieved a performance rating of 4.0 and above for the latest two (2) consecutive years.
- 7.15.2 The cost of attending the UHY Forum - Leadership Course (Spain) shall be fully sponsored by the Group (i.e. inclusive of flight, accommodation and course fees).
- 7.15.3 The employee shall also be entitled to a Subsistence Allowance at fifty percent (50%) of the current prevailing rate (please refer to the policy on Outstation Travel Benefits).
- 7.15.4 The Group shall sponsor a maximum of two (2) delegates per year.
- 7.15.5 In the event where more than two (2) employees are eligible to attend the UHY Forum - Leadership Course (Spain), priority in selection shall be guided by criticality of the need for the programme applied for, core



team member status, seniority in service and prior attendance of the conference.

- 7.15.6 The employee who has been sponsored to attend the UHY Forum - Leadership Course (Spain) shall be required to sign a Bond Agreement (BA) with the Group and serve out a bond period of two (2) years.
- 7.15.7 The bond period shall commence from the date of return from the UHY Forum -Leadership Course (Spain).
- 7.15.8 In the event where the employee resigns or is terminated from service before completing the bond period stipulated in the BA, the employee shall be liable to reimburse the Group a pro-rated amount of the cost of sponsorship based on the following formula:

~~7.15.9 From 2010 onwards, an employee who has been identified as part of the Core Team but is either not selected to attend the UHY Forum - Leadership Course (Spain), or does not meet all the criteria stated in Clause 7.15.1 may apply for a Group interest free loan up to the full cost of sponsorship to attend the UHY Forum -Leadership Course (Spain), subject to his work schedule and the approval of Senior Partner/Group CEO.~~
- 7.15.10 The maximum period of loan repayment shall be two (2) years and the repayment shall be effected via a fixed monthly deduction from the employee's salary. The amount to be deducted shall be discussed and agreed upon by the employee and the Group prior to disbursement of the loan.
- 7.15.11 The loan repayment shall be subject to a maximum amount (inclusive of other existing company loans) not more than one-third (1/3) of the employee's basic salary.
- 7.15.12 In the event where the employee resigns or is terminated from service before the full repayment of the loan, the employee shall be liable to reimburse the Group the full outstanding loan amount before his last day of service.

7.16 Service Points Fund

- 7.16.1 The service points fund shall be determined and allocated on an annual basis, subject to the overall performance and discretion of the Group.
- 7.16.2 A confirmed employee who meets the following criteria shall be eligible to benefit from the service points fund:



- 7.16.2.1 Core Team; and
7.16.2.2 Has achieved a performance rating of 3.0 and above.
- 7.16.3 The quantum of service points fund to be shared among the eligible employees shall be based on the number of service points earned by each employee.
- 7.16.4 An employee shall first earn service points from his overall performance ratings and from his Job Grade as follows:

Overall Performance Rating	Service Points
4.0 to 5.0	3
3.5 to 3.99	2
3.0 to 3.49	1

Job Grade	Service Points
SM	3
M1	2
M2 and below	1

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

Job Grade	Performance	Job Grade
SM, M1, M2 and below	50%	50%

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

Job Grade	Final Service Points Allocation	Overall Performance Rating		
		4.0 to 5.0	3.5 to 3.99	3.0 to 3.49
Job Grade	SM	3.0	2.5	2.0
	M1	2.5	2.0	1.5
	M2 and below	2.0	1.5	1

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

$$\text{Pool Quantum} = \frac{\text{Service Points Collected}}{\text{Total Service Points}} \times \text{Service Points Fund}$$



7.17 Travelling Allowance and Interest Subsidy

- 7.17.1 An employee holding the Job Grade SM or M1 shall be entitled to an annual travelling allowance and interest subsidy.
- 7.17.2 The travelling allowance and interest subsidy shall work on a reimbursement basis and shall be subject to a maximum claim limit as follows:

Job Grade	Limit of Claim Per Annum
SM	RM30,000
M1	RM18,000

- 7.17.3 An employee shall be eligible to claim for the traveling allowance and interest subsidy only if the Claim Form is attached with relevant original supporting documents. Otherwise, the Group shall reserve the right to reject the claim made by an employee.
- 7.17.4 An employee who has incurred the relevant travelling or housing loan interest expenses shall submit the Claim Form, attached with the relevant bill or receipt, to the Admin for endorsement before forwarding to the Group CEO by the 15th of each month for approval.

7.18 Special Purpose Staff Loan

- 7.18.1 An employee who forms part of the Core Team shall be entitled to apply for the loan and approval shall be on a case to case basis.
- 7.18.2 Approval of the loan shall be at the discretion of the Senior Partner.
- 7.18.3 The maximum amount for the special purpose staff loan is RM50,000.00.
- 7.18.4 The repayment period shall be agreed upon between the employee and the Senior Partner.
- 7.18.5 The loan repayment shall be subject to a maximum amount (inclusive of other existing company loans) not more than one-third (1/3) of the employee's basic salary.
- 7.18.6 In the event where the employee is eligible for the prolonged illness benefit, he shall also be entitled to apply for the special purpose staff loan for his medical expenses.
- 7.18.7 In the event where the employee resigns or is terminated from service before the loan is fully repaid, the employee shall be required to settle all outstanding sums immediately.
- 7.18.8 An employee wishing to apply for the loan should complete and submit the Group Interest Free Loan Application Form.



7.19 Professional Subscription

- 7.19.1 The Group shall provide the benefit of claiming for professional subscriptions to confirmed employees of Job Grade E1 and above.
- 7.19.2 The Group shall reimburse eligible employees one (1) annual professional subscription, subject to the actual amount of subscriptions paid or a maximum of **RM1,500.00** (for core team) and **RM250.00** (for non-core team), whichever is lower.
- 7.19.3 An employee shall be eligible to professional subscription claims only if the claim form is attached with relevant original supporting documents. Otherwise, the Group shall reserve the right to reject the claim made by an employee.

7.20 Meal Allowance

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

On a weekday till after 9.30 pm	Work done on a weekend or public holiday	
	More than 8 hours	More than 13 hours
RM 10.00 per meal	RM 10.00 per meal	Additional RM 10.00 per meal

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

7.21 Training and Development

- 7.21.1 All employees shall be eligible to attend approved training programmes and/or preferred training programmes up to a maximum of forty (40) training hours (including internal training) except those who are serving their notice period as a result of resignation/domestic inquiries. In such cases, they are not entitled to attend any internal or external training programmes.
- 7.21.2 A Training Needs Analysis shall be conducted annually to determine the training and development requirements of the employees.
- 7.21.3 The employee shall fill in the Training Evaluation Form and submit it to the HR/Admin Department within two (2) working days for monitoring, review and record and provide a copy of the Training Nomination Form to the HR/Admin Department for filing in the employee's personal file for monitoring and record.