



- 10.8.14 The employee is not allowed to run a business or charge any money for access, contents or usage of their server. Any financial transaction is in direct violation of the Group's policies and may result in legal action.

11.0 SECTION 4: RULES AND REGULATIONS

11.1 Policy Statement

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

11.2 Grounds for Disciplinary Action

- 11.2.1 An employees shall at all times maintain reasonable standards of work, conduct and discipline in accordance to expressed or implied obligations to and expectations of the Group.
- 11.2.2 The Group shall reserve the right to undertake disciplinary action on grounds of misconduct against the employee concerned for any misconduct, indiscipline or any breach of the Group's rules and regulations in accordance to the general principles of natural justice.
- 11.2.3 A serious misconduct shall be construed as the occurrence of a major misconduct or a repetition of minor misconducts.
- 11.2.4 The categories and examples of misconduct are as follows:

Major Misconduct

- 11.2.4.1 Disclosing any confidential information, including confidential information of the Group's clients to third parties without proper authorisation.
- 11.2.4.2 Theft, arson, assault, or other serious crimes.
- 11.2.4.3 Any material information intentionally excluded from, or misrepresented in the Employment Application Form.
- 11.2.4.4 Habitual absence without leave, or absence without leave for more than three (3) consecutive working days.
- 11.2.4.5 Falsification, defacement or destruction of any record of the Group, including interfering with the record of attendance or recording attendance on behalf of any other employee.
- 11.2.4.6 Wilful insubordination or disobedience, whether alone or together with others, to any lawful and reasonable order of a superior office or customer/client of the Group.
- 11.2.4.7 Defrauding or attempting to defraud.
- 11.2.4.8 Misappropriation of Group funds.
- 11.2.4.9 Serious pecuniary embarrassment.



- 11.2.4.10 Avoiding, evading, refusing or acting in a manner that discourages the assigning of work by an staff-in-charge or other staff authorised to do so.
- 11.2.4.11 Making noise or otherwise acting in a manner that disrupts the work of other staff.
- 11.2.4.12 Idling, leaving place of work or holding long conversations unrelated to work and the general wasting of time.
- 11.2.4.13 Suppressing and non-reporting of problems relating to work to immediate superior.
- 11.2.4.14 Spreading false, unpleasant or confidential information related to other staff or the Group among staff or outsiders.
- 11.2.4.15 Wilful, unauthorised obtaining and keeping of confidential information related to another staff or the Group.
- 11.2.4.16 Overstaying sanctioned leave without sufficient grounds, proper or satisfactory explanation or without informing or attempting to inform his superior of the excuse for such absence.
- 11.2.4.17 Production of low quality or sub-standard work and slackness in performance in meeting goals.
- 11.2.4.18 Incurring debts or acting in any manner which would affect the public image of the Group.
- 11.2.4.19 Committing an immoral act within the Group premises.
- 11.2.4.20 Drug abuse.
- 11.2.4.21 Smoking in the office before, during and after office hours.
- 11.2.4.22 Tardiness.
- 11.2.4.23 Inefficiency.
- 11.2.4.24 Dishonesty.
- 11.2.4.25 Professional negligence.
- 11.2.4.26 Insanity.
- 11.2.4.27 Abuse of position of office or power.
- 11.2.4.28 Judgement or order made in any civil suit or matter.
- 11.2.4.29 Default against any of the terms and conditions of service.
- 11.2.4.30 Any act which may cause the Group to be in dispute and submitted to legal suit.
- 11.2.4.31 Instigating fellow workers and/or creating dissatisfaction among workers against superiors and/or Head of SBU/Group CEO/Senior Partner.
- 11.2.4.32 Borrowing money from employees or customers/clients.
- 11.2.4.33 Any other act or neglect considered serious by the Group.
- 11.2.4.34 Soliciting or collection of contributions from other members of the staff for any purposes whatsoever at anytime in the Group premises without obtaining the permission of the Management.
- 11.2.4.35 Use of abusive language towards other staff.
- 11.2.4.36 Habitual Absenteeism.
- 11.2.4.37 Scoring below 50 marks in Part A of the Performance Appraisal
- 11.2.4.38 Excessive use of the telephone for private calls

Minor misconduct

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

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

11.3 General Principles of Natural Justice

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

- 11.3.1 No disciplinary action will be taken against the employee without investigation – and, in serious cases, an official inquiry shall be conducted to establish the facts.
- 11.3.2 The investigation and inquiry, where called for, will be carried out as early as possible.



- 11.3.3 The employee will be given details pertaining to the matter in writing where necessary, and will be provided with an opportunity to be heard.
- 11.3.4 Where an inquiry is called for, the employee will be given reasonable time to prepare for the case and given every opportunity to cross-examine all witnesses produced if he/she so wishes.
- 11.3.5 When an investigation or inquiry is taking place, it will often be inappropriate for the employee to continue his formal work; in such cases, the employee may be suspended until a decision is reached.

11.4 Disciplinary Action

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

- 11.4.1 Verbal warning;
- 11.4.2 Written warning;
- 11.4.3 Final written warning;
- 11.4.4 Formal action, which will include but is not limited to:-
 - 11.4.4.1 suspension with or without pay for a period of time;
 - 11.4.4.2 Deferring or withholding of increment and/or bonus for a period of time;
 - 11.4.4.3 Reduction of salary;
 - 11.4.4.4 Forfeiture of declared bonus;
 - 11.4.4.5 Downgrading;
 - 11.4.4.6 Dismissal with contractual notice; and
 - 11.4.4.7 Filing a legal suit against employee.

11.5 Disciplinary Measures

Disciplinary measures will be executed in the following manner:-

- 11.5.1 Infringement or lapses will be dealt with verbally by the employee's Head of SBU. Such warnings should be recorded and placed in the personal file.
- 11.5.2 More serious or repeated infringements or lapses will be dealt with by the employee's Head of SBU, who may give a written warning and a



copy placed in the employee's personal file. This written warning may be a final warning to the employee.

- 11.5.3 Where a verbal or a written warning is given, that warning should state the nature of the offence or lapse and the time allowed for improvement to be achieved.
- 11.5.4 If after adequate warning, a further disciplinary measure becomes necessary, the Head of SBU will recommend to the Senior Partner/Group CEO to take whatever formal action appropriate to the seriousness of the case.
- 11.5.5 If dismissal is warranted, a recommendation to dismiss will be made to the Senior Partner/Group CEO.
- 11.5.6 If an employee wishes to appeal against a written warning or other formal disciplinary action, he/she may ask for the case to be reviewed by the Senior Partner/Group CEO.
- 11.5.7 Arrangement for review of the case shall be made within seven (7) working days from the appeal date to the Senior Partner/Group CEO. If the appeal is not submitted within seven (7) days from the days, the Group shall consider that the decision has been accepted.

12.0 GRIEVANCE PROCEDURES

12.1 Policy

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

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

12.2 Procedure

Stage I - Speak to Immediate Superior or Head of SBU

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

Stage II - Refer to Group CEO