



Ooi & Associates
Chartered Accountants (AF 0770)

OOI & ASSOCIATES (AF0770) Chartered Accountants

Employment Handbook

This handbook provides a general understanding to enhance relationship between the company and employees as a team to achieve the vision and mission of the company.



VISION

**TO BE AN INTEGRATED ONE STOP BUSINESS AND
FINANCIAL SOLUTIONS PROVIDER**

MISSION

**TO PROVIDE THE LINKS FOR ALL BUSINESSES AND
FINANCIAL NEEDS OF OUR BUSINESS
PARTNERS/ASSOCIATES**

**TO HAVE A TEAM OF DEDICATED PROFESSIONAL
MEMBERS**



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1. INTRODUCTION

The regulations contained in this handbook form an integral part of the terms and conditions of employment of the employee with the Company.

The Company reserves the right to amend, revise or update its policies and procedures from time to time in accordance with operational requirements and applicable law. The amendments once notified to employees, would form an integral part of the terms and conditions of employment of the employee with the Company.

These regulations are applicable to all employees of the Company, unless an employee is specifically informed in writing otherwise by the Company. Specifically, for employees within the scope of the Employment Act 1955 (EA), the terms and conditions stipulated in the EA would be applicable if such terms and conditions are superior to a terms and conditions stipulated in the regulations herein.

Employees of the Company should at all times conduct themselves in a manner that would not cause damage to the Company, its property, reputation or general interest. All employees are required to observe and adhere to the highest standard of code of conduct. The Company expects each and every member of the employee to take personal effort to maintain theirs and the Company's reputation and integrity in all professional and personal action in the employment of the Company.

2. RECORDS AND INFORMATION

The employee undertakes that all information and documents provided in the job applications form and interview are correct and accurate and that no relevant information misled or has been withheld from the Company.

Employees are required to inform the Company of any changes in their personal information to ensure that the information maintained by the Company is correct and current. This exercise shall be done annually or on ad hoc basis whenever there is any change.

The following information may need frequent updates:

- a. Home address and telephone number
- b. Emergency contact
- c. Educational improvements
- d. Marital status
- e. Number of dependents and details of dependents.

3. PROBATION AND CONFIRMATION

All new employees will be required to serve a probationary period of three (3) months or such period as stated in the employment letter.

During the probationary period, any absence from work without prior approval or valid reason shall be treated as unpaid leave, and salary shall be adjusted accordingly in compliance with applicable law.

The probationary period served by the confirmed employee shall be taken into consideration when computing the employee's total length of service with the Company.

The Company may extend the probationary period if the Company is not satisfied with the performance of the employee during the probation period.

The employee's immediate superior shall be responsible for monitoring and reviewing the performance of the employee during the probation period.



All employees shall be notified of their confirmation or extension of the probation period in writing. However, the employee will be deemed confirmed if no written notification is given after three months of probation.

If necessary, confirmation of employment may be subjected to a medical examination by the company's appointed doctor. However, if the employee fails the medical examination, the confirmation of employee's appointment will be solely based on the discretion of the management.

4. WORKING HOURS / DAYS

The Company will maintain hours of work that are compatible with the Company's operational requirements.

The current working hours of the Company are as follows:

- Monday to Friday: 8:30a.m. to 5:30p.m.
- Lunch hour: One hour between 12:00p.m. to 2:00p.m. or other approved timing.

Any employee who is required to travel directly to the clients' premise will follow the clients' daily working hours. i.e. to report and depart from work following the clients' working hours.

Any employee who is late in reporting for work more than 6 times in a year will be issued a warning letter. Repeated lateness without reasonable excuse may result in disciplinary action, up to and including termination of employment, subject to the Company's disciplinary procedures and applicable law.

All employees are required to follow the procedure of recording of attendance both beginning of the day and at the end of the day inclusive of overtime during weekends and public holidays.

The Company reserves the rights to change the working hours of the Company or for each individual employee.

Employees may be required to work beyond the normal working hours as dictated by the Company's work requirements at the discretion of the Company.

There are four (4) Saturdays each year which will be announced at the beginning of the year shall be treated as a normal working day and absence without approval may result in unpaid leave or other appropriate action.

5. REST DAY AND PUBLIC HOLIDAYS

The Company observes gazetted Federal and relevant State public holidays and other public holidays as will be informed by the Management through exhibit at the beginning of each calendar year.

Employees may be asked to work on rest days or holidays as dictated by the Company's work requirement at the discretion of the Company. Sunday is a rest day for all employees.

On top of the national and State holidays, all employees will also be enjoying the Company's self-declared holidays with the management approval. If any of the public holidays falls on a Saturday, the Company will not entitle an employee a paid holiday in substitution.

Any employee who absents himself/herself from work on the working day immediately preceding or succeeding a public holiday without prior consent of the Company or reasonable excuse shall not be entitled to any holiday pay for that holiday.



6. PROMOTION

The company practices the policy of promotion from within. Only where vacancy that cannot be filled among the existing employee, will the management look for personnel from outside.

Promotions shall be based on the individual's achievement, performance, ability and attitude, technical skill, potential for advancement, recommendation by senior/manager/director and at the Management's sole discretion.

7. TRANSFER

The Company may at its discretion transfer/relocate and second employees to another position, location, section, department, division, another company and region or within the Group where the services of the employees are required.

The Company shall reimburse the necessary expenses incurred by employees who are relocated or transferred outstation at the Company's discretion.

In the course of daily operations, the Company may redeploy personnel to appropriate jobs based on the employee's capabilities, aptitude, experience, work performance and physical fitness. It is the employee's duty to follow such decisions made by the management.

8. RETIREMENT

The compulsory retirement age for all employees shall be sixty (60) years old. However, the company may at its absolute discretion extend an employee's employment on a month to month or other period as deemed fit by the management on a contract basis

9. TERMINATION OF SERVICE

The Company or the confirmed employee may terminate the contract of employment by giving 3 (three) months written notice. The management reserves the right to shorten the period of written notice.

The company or the employee under probation may terminate the contract of employment by giving 7 (seven) days written notice.

For employees covered under the EA, the notice period for termination of employment stipulated in EA would be applicable if the notice period stipulated in EA is superior to the notice period stipulated in this manual as above.

In lieu of such notice, the Company can at its discretion pay a sum equivalent to the salary for the notice period required.

An employee shall surrender all Company documents, files, vehicles, keys, and other Company properties such as computers and accessories in his/her possession, upon the termination of service with the Company.

The employee shall reimburse the Company the replacement cost for any item(s) or the Company's property under his/her custody that he/she cannot account for, or is damaged, lost or destroyed.

The employee shall settle all outstanding liabilities and obligations to the Company before any monies due to him/her are released.



An exit interview may be conducted before the employee leaves the employment with the Company.

An employee who is dismissed for misconduct shall not be entitled to any notice or equivalent pay.

The Company may permit any unused annual leave to offset the required notice period for termination.

10. REMUNERATION

11. COMPENSATION STRUCTURE

The Company will reward and compensate staff at its discretion based on the individual's performance.

The award of annual increments will be decided at the Company's sole discretion considering factors such as the individual performance, work commitment and attitude, daily attendance and punctuality, economic indicator including rate of inflation in the country, profitability of the Company.

12. PAYMENT OF SALARY

The Company shall pay to each employee not later than the seventh day after the last day of any wage period the wages, less lawful deductions, earned by such employee during such wage period.

The Company will make all the necessary statutory deductions from each employee's monthly salary and employees will be provided a statement of earnings with the following information indicated:

- a. Gross pay
- b. Compulsory deductions
 - SOCSO
 - EIS
 - EPF
 - Income Tax
- c. Net pay

13. OVERTIME

The Company shall pay for overtime work performed by an employee in accordance with the EA for employees covered under the EA. The rate of overtime pay shall be in accordance with the EA.

Employees not covered under the EA shall not be eligible for overtime pay, unless specifically informed in writing by the Company.

Employees may be required to work beyond normal working hours where reasonably necessary for business operations, subject to applicable law and reasonable working conditions.

All overtime must be applied and approved by authorized personnel in advance on a prescribed form. If fail, there will be no overtime calculated



The minimum overtime qualified for payment shall not be less than 1 (one) hour. Any overtime less than an hour will be disregarded.

14. BONUS AND ANNUAL PERFORMANCE APPRAISAL

The award of bonus shall be determined on a case-to-case basis, based on:

- Individual meritorious performance
- Company's profitability
- Absolute discretion of the Company
- Individual attendance and punctuality at work place
- The annual appraisal and recommendation of senior/manager/director

2.4.2. Any employee with less than 6 months of service is not entitled to any consideration for bonus payment

2.4.3. Any employee who leaves during the year is not entitled to any bonus payment. Employees who are serving notice at the time of payout are not eligible for bonus.



15. EMPLOYEE BENEFITS

16. MEDICAL BENEFITS

Company will pay a medical subsidy of RM200.00 per employee for confirmed employee as at end of each calendar year. For confirmed employee less than 12 months of service, apportionment will apply.

17. GROUP PERSONAL ACCIDENT POLICY

The Company shall cover the employees with suitable Group Personal Accident Policy for all confirmed employees. The insurance scheme and its benefits will be informed to all employees from time to time. The management shall carry out a review annually to decide whether to continue, vary or discontinue the policy and all staff will be notified of any changes.

18. GROUP MEDICAL/HOSPITALISATION INSURANCE

The Company shall cover the employees with suitable Group Medical/hospitalization insurance for all confirmed staff (excluding contract staff) that have served the Company for more than two years continuously. The management shall carry out a review annually to decide whether to continue, vary or discontinue the policy and all employees will be notified of any changes.

19. BUSINESS TRAVEL

Employees who are required to travel to perform official duties within Malaysia or overseas, shall be eligible for allowances and reimbursement of expenses as specified in APPENDIX 1.

20. EXAMINATION AND COURSE FEES

To encourage personal development within the Company, any employee who has served for more than a year and is pursuing professional courses approved by the Management will be eligible to apply for subsidy of examination fees offered by the Company from time to time. The amount of subsidy is at the discretion of the management. The subsidy is only applicable for first attempt that is successful. Terms and conditions will apply.



21. LEAVE POLICY

22. ANNUAL LEAVE

Employees are eligible for leave with pay as follows:

- a) 8 days for a period of service less than two years
- b) 12 days for a period of service for two years or more but less than five years
- c) 16 days for a period of service for five years or more

If an employee has not completed twelve months of continuous service with the same employer during the year in which his/her contract of service terminates, his/her entitlement to paid annual leave shall be in direct proportion to the number of completed months of service. Provided that any fraction of a day of annual leave so calculated which is less than one-half of a day shall be disregarded, and where the fraction of a day is one-half or more it shall be deemed to be one day.

22.1.2. Approval of annual leave is subject to discretion of the Management.

Applications for annual leave should be submitted using the prescribed forms, at least (7) seven working days before the date of leave period. Any leave application for more than (3) three days need to be submitted (14) fourteen days before the date of the leave. Any emergency and urgent matters, shorter notice for leave could be accepted at the discretion of the Management.

Forward planning of leave is encouraged to avoid non-approval at the last minute.

No employee may carry forward to the following year any unutilized balance of annual leave in any calendar year. The management will pay for all unutilized annual leave subject to maximum of 5 (five) days at the end of each calendar year.

Time-off: employee who has to leave his/her workplace for personal matters, he/she must apply and obtain approval from the management with not more than (2) two hours per day, (maximum (6) six times per annum). Over (2) two hours is considered as a half day leave, of which the management will treat as unpaid leave or offset against leave entitlement according to the attendance records.

No annual leave will be granted during probation period

Employees are discouraged to take annual leave during the Company's peak period i.e. from April to July.



23. MEDICAL LEAVE

23.1.1. The Company shall grant paid medical leave on the recommendations of a registered medical practitioner or a Government medical officer. Paid medical leave shall be granted as follows as stipulated in the EA.

23.1.2. The Company shall not grant paid medical leave if medical treatment is required as a result of self-inflicted injury, cosmetic surgery or illness from drug abuse or addiction.

The Company shall deem that an employee has absented himself/herself from work without permission from the Company if the employee absents himself/herself on grounds of "medical leave" without proper certification by a Company's doctor or in a case of emergency, a registered medical practitioner.

The employee must make reasonable efforts to inform his/her superior at the soonest possible time in the event that he/she is unable to report for duty on medical grounds.

Employees after confirmation are eligible to be covered by the Company's Hospitalization and Surgical Insurance Policy. Any amount exceeding the benefits reimbursed under this insurance policy will be borne by the employees.

24. MATERNITY LEAVE

Female employee shall be entitled to maternity leave in accordance with Part IX of the Employment Act 1955.

No female employee shall receive maternity benefits less than those provided for in the Employment Act 1955.

A female employee shall be entitled to receive from the Company her salary for the period of her maternity leave if:-

(i) she has been employed by the Company at any time in the four (4) months immediately before her confinement; and

(ii) she has been employed by the Company for a period of, or periods amounting in the aggregate to, not less than ninety (90) days during the nine (9) months immediately before her confinement.

24.1.4. Every female employee shall be entitled to maternity leave for a period of ninety eight (98) consecutive days which shall be inclusive of rest days and public holidays.

Maternity leave may only commence on or after the 22nd week of pregnancy and leave of absence from work due to any illness or miscarriage during the first twenty-two (22) weeks shall be considered as normal sick leave. Leave on account of miscarriage as defined in the EA shall not be considered as maternity leave but as sick leave.

A female employee shall be entitled to a paid maternity leave for a maximum of five (5) surviving children. In the event that an employee has more than five (5), normal maternity leave on no pay basis shall be considered.

All other terms and conditions shall be as provided in the EA.

Study and Examination Leave

Any employee who has served more than one year is eligible to apply study leave for professional courses approved by the Management. For each subject a (2) two-days (during peak period i.e. from April to July) or (3) three-days (non-peak period) study leave will be given to candidate on First attempt only. Examination days will be treated as paid unrecorded leave. Any employee who resigned or left the company within a year after



taking the study and examination leaves will be considered taking unpaid leaves.

25. COMPASSIONATE/ CASUAL LEAVE

All confirmed employees are eligible for Compassionate/Casual Leave as follows (with documentary evidence after such benefit is taken):

- a. First Legal marriage of employee –Two (2) working days
- b. Birth of Legal child (for male employee) –One (1) working day
- c. Death of spouse/ parents/ children –Two (2) working days

26. OTHER IMPORTANT MATTERS

27. EMPLOYEE ATTENDANCE

All employees are required to use time recording system installed by the Company or any other time recording system for their daily attendance.

It is the responsibility of the employee to ensure that their attendance is properly recorded. Unregistered attendances are considered as absent and all queries will not be entertained. Any discrepancies shall be investigated and appropriate action may be taken in accordance with applicable law.

Show cause letter/ warning letter shall be issued for those who fail to follow and dismissal will be carried out if no improvement.

28. PUNCTUALITY

All employees are expected to observe the proper working hours and be punctual at work as well as with all other appointments. If for some reasons an employee is unable to be on time for a particular day, he/she must inform his/her immediate superior by telephone on the same day or at the earliest opportunity.

Each employee is expected to be at his/her place of work and ready to work at starting time. Habitual lateness will be subject to disciplinary action.

Employees must comply with the Company's attendance recording requirements upon entering the work area and upon leaving the office at the end of the work period. Tempering with the attendance record procedure in any way shall be subject to disciplinary action.

The Company shall monitor attendance and issue warning letters to all employee who are late without reasonable excuse and a copy of this letter will be recorded and kept in his/her personal file.

29. COMMITMENT

Employees are required to faithfully and diligently perform such duties and accept such responsibilities as may from time to time be assigned by the Company. Every staff member is expected to promote and advance the interest of the Company at all times.

Employees are required to obey and comply with all orders and directions given by the Company and to faithfully observe all rules, regulations, procedures, practices and policies of the Company, whether expressed or implied.



Employees are not supposed to solicit job or business directly or indirectly from the company's clients, prospect or contacts established during the course of work without obtaining consent from the management of the company.

Employees must reply all emails or in coming correspondences within 1 (one) working day and if unable to do so, the employee has to report to the senior for alternative action.

30. CONFIDENTIAL INFORMATION

Employees should not, even after their termination of employment, divulge confidential information either directly or indirectly to any person or third parties, except by the direction or expressed approval of the Company.

Employees should not divulge information and knowhow acquired in their employment to any competitor or ex-employee of the Company.

Employees should never discuss internally or externally, confidential information regarding the Company, its business partners, customers, employees or others except when required by Law or in the normal and direct transaction of the Company's business.

It is also the Company policy that any information not generally available to the public is treated with the utmost confidence. This information must never be shared or used to influence an investment decision or/and in connection with the purchase or sale of securities.

Any employee who receives a subpoena or other requests seeking the disclosure of information is to immediately contact his/her immediate superior for guidance.

Employees are not allowed to copy or duplicate and/or take out of office any company owned software without prior consent from the management.

Employees are not allowed to use company owned or purchased software for personal use or to be used by others without the consent from management

31. PUBLIC STATEMENT

An employee should inform his/her immediate superior if a member of the media approaches him/her for any matters relating to the Company.

An employee shall not either orally or in writing or in any form makes any public statement on the policies or decisions of the Company nor shall he/she circulate any such statement made either by him/her or anyone else.

32. CONFLICT OF INTEREST

During the employment with the Company, an employee shall not engage directly or indirectly in any other business or occupation or make any secret profits when dealing on Company matters, whether as employee, principal, agent, servant or broker, without the express, prior written approval of the Company.

Employees must not engage in any activity which can damage the Company, directly or indirectly.

An employee may acquire or hold shares in any quoted public company. Employees are required to declare and seek prior approval from the Company for any share holdings or directorships in any businesses that are related to the Company business.



33. EMPLOYEE DISCIPLINE

All employees are required to observe the Company's rules and regulations and maintain discipline and safety standards in all Company operations.

Any employee who commits a breach of the rules established by the Company or any other act or omission deemed by the Company as misconduct, indiscipline or inefficiency shall be subject to the following disciplinary actions if found guilty:

- (a) Warning;
- (b) Suspension;
- (c) Deferment or stoppage of increments;
- (d) Withdrawal of bonus payments;
- (e) Downgrading;
- (f) Dismissal; or
- (g) Any other action deemed fit and permitted by law depending on the gravity of the offence committed.

The Company at its discretion and where required shall hold such inquiry as it deems fit in accordance to the statutory requirement.

34. DISMISSAL

The Company reserves the right to dismiss an employee for misconduct, subject to due inquiry where applicable and in compliance with applicable law in the following situation:

Where the employee is guilty of any gross default or misconduct in connection with or affecting the business of the Company.

Where the employee commits misconduct inconsistent with the fulfilment of express or implied conditions of service.

Where the employee commits any breach or non-observance of any of the stipulations in the contract of employment and/ or the rules and regulations of the Company.

An employee who is convicted of a criminal offence may be terminated by the Company upon such conviction.

An employee committed to a drug rehabilitation centre due to drug dependency may be terminated by the Company upon being so committed.

The acts listed are examples of misconduct and are not exhaustive. Any other acts or omissions that are inconsistent with the employee's duties or that adversely affect the Company may also be treated as misconduct.

35. RETRENCHMENT

The Company may retrench its employees on the following grounds:

Where the Company ceases operations or wishes to cease operating in the business activity where the employees are employed.

Where redundancy occurs.

Reorganization of the Company as a result of an economic situation or a restructuring of the Company.

Any other business reasons.



APPENDIX 1

BUSINESS TRAVEL

1. Business trip within MALAYSIA (where overnight stay is required. – (By Car/Flight)

(a) Daily Allowance

Breakfast RM10.00, Lunch RM15.00 and Dinner RM15.00

(b) Transportation

Actual expenses supported by official receipt

(c) Accommodation: Actual expenses supported by official receipt

2. All expenses or allowance claim must be made within 30 calendar days from date of incurrence. For overseas business trip, employees are allowed to make an advance claim.



APPENDIX 2

PRIVATE CAR EXPENSES

1. The Company will bear the cost of parking fees, toll fees and petrol incurred while the employee uses his/her car on the Company's business and the employee can claim reimbursement from the Company, subject to approval by the Company. The Company will not accept claims not supported by receipt attached or if such expenses were incurred while on private or personal activities.

1. The unit price to claim petrol consumption is RM0.60/ km for Motorcar and RM0.30/km for Motorbike or any other rate approved by the management

2. The distance used in the calculation for the claims is between the office and the client's premise; vice versa. Where it is more convenient to travel to the place of assignment from the home, then calculation should be used on that basis.

3. All employees are advised to be careful when using their own mode of transport and to obey traffic regulations. The management will not be responsible for the payment of any traffic fines or offences that may arise.

4. Any employee travel for training or seminar are not entitled to such allowances



APPENDIX 3

ACTIONS GENERALLY CONSIDERED AS MISCONDUCT, INDISCIPLINE, INEFFICIENCY, ETC.

- 1 Willful insubordination or disobedience to any lawful and reasonable instructions of a superior.
- 2 Theft, fraud or dishonesty in connection with the Company's business or property.
- 3 Absence from work for more than two (2) consecutive working days without prior leave from the Company, unless the employee has a reasonable excuse for such absence and has informed the Company of such excuse prior to or at the earliest opportunity.
- 4 Habitual lateness in attendance at work and leaving before the close of working hours without permission.
- 5 Stealing, drunkenness, fighting, acts of discipline, acts subversive of discipline or riotous, disorderly or indecent behavior.
- 6 Being found guilty of drug addictions or a drug trafficking.
- 7 Habitual negligence or neglect of work.
- 8 Sleeping during working hours.
- 9 Smoking in prohibited areas of the Company.
- 10 Filing in Overtime Claim Worksheet in advance or on behalf of other person, or giving false Overtime Claim Worksheet.
- 11 Intentionally working slow.
- 12 Acting in a manner so as to cause disharmony.
- 13 Intimidating or insulting co-workers and/or superiors.
- 14 Making false reports to superior.
- 15 Using the property of the Company for personal gain.
- 16 Sexual harassment.
- 17 Receiving gifts, bribes or commission from the Company's clients, vendors and/ or other third parties.
- 18 Downloading or installing an illegal computer software/ game that may jeopardize the Company's computer system.
- 19 Participating, abetting, inciting and instigating in illegal strikes.
- 20 Forgoing or defacing medical certificates to defraud the Company, and refusal or failure to submit to medical treatment provided by the Company for any form of illness/ injury.
- 21 Participating in any act or entering into any relationship that could adversely affect the public image of the Company or that of other Company employees.
- 22 Acting in a manner causing severe damages to the Company's profit and property.



- 23 Providing false information in the job application or during the job interview or using unfair method to gain employment with the Company.
- 24 Any kind of gambling activities on the Company premises.
- 25 Any other acts or omissions as notified by the Company from time to time.
- 26 Usage of hand phone during working hours except authorised personnel and the surfing on private or personal matters during working hour.
- 27 Entertaining private visitors without permission.
- 28 Entering another department or unit in the Company when not in the course of duty.
- 29 Failure to report an infectious disease to the Company.
- 30 Causing or instigating discontent among employees against the Company.
- 31 Possession of any lethal weapons on the Company premises without permission or approval of the management.
- 32 Distribution of unauthorized notices, pamphlets within the Company premises.
- 33 Discussing internally or externally confidential information regarding the Company, its business partners, customers, employees or others.
- 34 Engaging directly or indirectly in any other business or occupation or make any secret profits when dealing on Company matters.
- 35 Divulging confidential information and knowhow acquired in employment with the Company to competitors, ex-employees, customers, vendors, and/ or other third parties.
- 36 Any other act or omission deemed by the Company as misconduct, indiscipline or inefficiency.