

CHAPTER 7: COMPLIANCE WITH THE LAW

7.1 COMPLIANCE WITH THE LAW

- 7.1.1. It is the policy of the Company to comply with all applicable laws and regulations, including, without limitation, employment, labour, non-discrimination, health and safety, privacy, anti-trust/competition, securities, transportation, immigration, language, and environmental laws. No employee of the Company has authority to violate any law or to direct another employee or any other person to violate any law on behalf of the Company.
- 7.1.2. If any legislation is introduced, which relates to any provisions contained in this handbook and if provisions contained in this handbook are more favourable, they shall continue to apply. Where legislation provides for more favourable terms than those contained in this handbook, the provisions of such legislation shall automatically apply.

7.2 BOOKS & RECORDS

- 7.2.1. The Company is required under tax laws, the laws and regulations of Malaysia or jurisdictions, and generally accepted accounting principles to keep books, records and accounts that accurately reflect all transactions and to provide an adequate system of internal accounting and controls.
- 7.2.2. The Employee must ensure that those portions of the Company's books, records and accounts for which they are responsible are valid, complete, accurate and supported by appropriate documentation in verifiable form. Employees should not:
- a. Improperly accelerate or defer expenses or revenues to achieve financial results or goals. Allowable time frame to submit claim or Attendance records, reach respective Human Resource Department or Finance Department within 3 months from the date occurrence.
 - b. Maintain any undisclosed or unrecorded funds, accounts or "off the book" assets.
 - c. Establish or maintain improper, misleading, incomplete or fraudulent accounting documentation or financial reporting.
 - d. Make any payment for purposes other than those described in the documents supporting the payment.
 - e. Submit or approve any expenses report where the employee knows or suspects that any portion of the underlying expenses were not incurred, are not accurate or are not in compliance with the Company's expenses policies.
 - f. Sign any documents believed to be inaccurate or untruthful.

7.3 INTERNAL CONTROLS

- 7.3.1. The Company has adopted various types of internal controls and procedures as required to meet internal needs and applicable laws and regulations. All the Employee must follow these controls and procedures to the extent they apply, to assure the complete and accurate recording of all transactions.
- 7.3.2. All employees with supervisory duties should implement appropriate internal accounting controls over all areas of their responsibility to ensure the safeguarding of the assets of the Company and the accuracy of its financial records and reports. All staff, within their areas of responsibility, are expected to adhere to these procedures, as directed by appropriate Company officers.
- 7.3.3. No employee may interfere with or seek to improperly influence, directly or indirectly, the auditing of the Company's financial records. If an employee becomes aware of any improper transaction or accounting practice concerning the resources of the Company, he or she should report the matter immediately to his or her supervisor.

7.4 RELATIONSHIP WITH PUBLIC OFFICIALS

- 7.4.1. Some employees do business with foreign, federal, state or local government agencies. All employees engaged in business with a governmental body or agency must know and abide by the specific rules and regulations covering relations with such public agencies.
- 7.4.2. Such employees must also conduct themselves in a manner that avoids any dealings that might be perceived as attempts to improperly influence public officials in the performance of their official duties. When dealing with agencies on legal matters, the Legal Advisor should be consulted in advance.

7.5 ENVIRONMENT

- 7.5.1. The Company is committed in complying with all applicable environmental laws. All employees should strive to conserve resources and reduce waste through recycling and other conservation measures.
- 7.5.2. Employees have a responsibility to promptly report to the Safety Manager or the equivalent manager at an employing department or directly raise Safer Cards inside GAMS system for any known or suspected violations of environmental laws or any events that may result in a discharge of hazardous materials.

- 7.5.3. Employees shall be particularly alert to the handling, storage, disposal and transportation of waste, and handling of toxic materials into the land, water, or air in which will affect the environmental and ecosystem balance.
- 7.5.4. This guideline shall be strictly adhered and complied by all aviation technical staffs who are directly involved with Petroleum, Oils and Lubricants (POLs), consumables and others aviation related products which require serious attention and special procedures in handling them.