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1. PURPOSE

The purpose of this policy is to provide a clear guidance on the Code of Conduct and Ethics within Taylor's Education Group (TEG) of companies and TEG's expectations of staff and affiliates in respect of their professional conduct. This Code aims to provide guidance to all employees and affiliates about what TEG believe is acceptable and best practice for our company(s).

2. SCOPE

This policy is applicable to all employees employed within Taylor's Education Group in Malaysia.

3. DEFINITIONS

3.1 Abbreviations

Definitions of abbreviations used throughout the policy and related references are as follows:

Abbreviations	Definitions
Educrest BOD	Educrest Board of Directors
GEC	Group Executive Chairman
TEG	Taylor's Education Group
GHR	Group Human Resources
IHR	Institutional Human Resources
HOD	Head of Department

3.2 Terminologies

Terminologies	Definitions
Confidential Information	Refers to any information belonging or relating to the Company which should not be disclosed to any third party.
Conflict of Interest	Refers to a situation when an entity or individual becomes unreliable because of a clash between personal interests and professional duties or responsibilities.
People Manager	People Manager is the person to whom the employee directly reports to and has the authority to approve transactions/ payment/employee benefits/expenses and will be responsible to ensure accuracy and compliance with HR policy before approval sign-off. For avoidance of doubt, the People Manager manages the business and coordinates the efforts of any persons including employee, non-employee, directors, vendors etc to accomplish business goals using available resources efficiently and effectively. Management includes planning, organizing, staffing and leading.

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Terminologies	Definitions
Affiliates	Honorary appointees, holders of office in Institutional entities, members of board and committees, visiting academics, consultants, contractors, vendors and any other person appointed or engaged to perform duties or functions on behalf of TEG.

4. CODE OF CONDUCT & ETHICS

The Company believes that in the pursuit of excellence, it is imperative that all staff must practice the highest standards of care, honesty, and integrity.

The aim of this Code of Conduct is to protect and enhance the Company's reputation for honesty and integrity and to ensure that all staff conduct themselves properly and appropriately in discharging their duties when conducting company business on and off campus, providing a service to the public, participating in collaborative projects both commercial and academic to our customers (students, parents, partners) as well as to the Company and the community. All staff should refrain from any dealings that might compromise their integrity and good name or that of the company.

All staff shall observe this Code of Conduct, and any violations could result in disciplinary action, and may have to be reported to the appropriate legal authorities.

This Code of Conduct and the contents therein are not exhaustive.

If any staff member is in any doubt as to its application in any particular case, he/she should consult his/her Head of Programme/Department/School or the Human Resource Department.

4.1 Personal and Professional Conduct

While on duty, our personal and professional behaviour should be such that it contributes to a productive and harmonious workplace and reflects favourably on us, our profession, the Company, and the Group. It is just as essential that we also extend the highest courtesy to our colleagues, visitors, customers, vendors, clients and external parties. A cheerful and positive attitude is essential to our commitment to excel in whatever we do.

We can achieve this objective by:

- Conducting our work with openness and accountability, we create an atmosphere that has integrity and ethical principles at its core.
- Take pride in the work and complete it to a standard the staff member is proud of.
- Maintain appropriate and professional relationships with all members of the Company, colleagues, visitors, customers, vendors, and external parties we work with.
- Ensure we meet all our contractual, legal and regulatory requirements;
- Maintain and develop knowledge in our fields of specialization.
- Exercising our best judgement.

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- Making decisions fairly and without bias, using the best factual information available.
- Maintaining adequate documentation to support decisions made;
- Respecting the dignity of the public, students and other staff by treating them with courtesy, honesty and sensitivity to their religious and cultural practices and observations.
- Adhering to Company policies.
- Actively seek to understand and abide by relevant Malaysian laws and legally binding agreements in all Company activities.
- Report suspicions of dishonesty as promptly as possible.
- Acting responsibly when he knows of any unethical or insensitive behavior or wrongdoing by any staff member. This may involve a report to the Head of Programme/Department/School or the Human resource Department.
- Not harassing or discriminating against other staff or students in work practices or the provision of education on the grounds of gender, race, age, marital status, physical or intellectual ability, sexual preference, political conviction or religious belief, etc.

4.2 Personal Appearance and Uniform

All staff are expected to present a professional appearance at all times. All staff set the tone and example for students. Clothing such as shorts, T-shirts, short skirts, excessively tight or baggy clothing, revealing or provocative clothing, or otherwise immodest or unprofessional attire should not be worn. Footwear should be appropriate to maintaining one's professional appearance. Slippers, thongs or flip flops are not permitted.

All staff must adhere to the guidelines on attire that have been established.

4.3 Staff Identification Card

All staff are required to wear their identification cards at all times within the campus premises.

A staff member's identification card identifies him as an employee of the Company and he will be required to produce his card in order to access available services and facilities (e.g. borrowing books from the library). The card is Company property. It is not transferable and must be returned to the Human Resource Department upon termination of employment. If the card is lost, stolen, or damaged, the staff member should inform the Human Resource Department immediately. A staff member may obtain a replacement card from the Human Resource Department. However, a fee will be charged for each replacement card.

4.4 Confidential Information

All staff should maintain the confidentiality, integrity and security of official information which they have access to. Should an occasion arise in which a staff member is unsure of his obligations, it is his responsibility to consult his superior.

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‘Confidential information’ means any information belonging or relating to the Company which may come to be disclosed to or known by the staff member as a consequence of or in the course of his employment with the Company, including but not limited to information conceived, originated, discovered or developed by the staff member, information not generally known in the relevant trade or industry about or concerning:

- Computer programme, software, processes, data systems used by the Company;
- The Company’s products, processes and services including but not limited to information relating to research, development, purchasing, accounting, information systems, engineering, marketing, personnel, financing and inventory;
- Any information in respect of the organization, business, finances, transactions, blue prints or affairs of the Company; and
- Any information that arises in the course of the Company’s transactions and operations.

The code of conduct in respect of confidentiality is as follows:

- Staff must comply with all the Company’s procedures for the receipt and maintenance of Confidential Information at all times during their period of employment and after termination of service with the Company;
- Staff must not disclose verbally, in writing or in any manner whatsoever to any third party any Confidential Information or Records including information relating to business practices, dealings, affairs, systems and processes, trade secrets or any part thereof (which includes information relating to staff and students) without the prior written consent of the Company;
- Staff must not use or attempt to use any Confidential Information in any manner whatsoever whether or not such use may injure or cause loss either directly or indirectly to the Company or its existing business or any businesses it may venture into or embark upon;
- Staff must, upon ceasing employment with the Company for any reason whatsoever, immediately return to the Company all information, records, manuals, notes and documents in the staff member’s possession;
- Staff must not appropriate or duplicate any Confidential Information wholly or partially, reproduce the information or material by any means whatsoever for personal interest or that which is in conflict with the Company’s interest.

The staff member acknowledges that the Company Information shall at all times remain the property of the Company.

4.5 Conflict of Interest

All staff are required to avoid personal transactions or situations in which their personal interests conflict with those of the Company. They should never compromise on professionalism and integrity in the conduct of their duties. Even the appearance of a conflict of interest can be damaging and needs to be resolved. If there is potential conflict of interest, inform their people manager immediately.

The following situations are provided as examples where conflict of interest may occur.

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4.5.1 Financial interests

All staff shall faithfully discharge their duties and responsibilities and refrain from engaging in any outside matters of financial interest which are incompatible or in conflict with the objectives and effective performance of their duties.

For example, a staff member taking part in the selection process of a supplier/contractor for a number of bidders, one of which is operated by a family member, relative or close friend, or in which they have a financial interest, would be considered a conflict of interest or where a staff member or a close relative invests in a competitor, supplier, or customer organisation.

Any 'substantial interest' of this kind requires the prior written approval of the people manager. 'Substantial interest' is defined as one that might influence or appear to influence the staff member's judgement. Owning less than 1% of any company will not usually be considered a conflict – if a staff member is in doubt, please check with their people manager.

4.5.2 Personal and Family Relationships

Situations may occur where a staff member is working with a family member (e.g. spouse, parent, child, etc.) or with persons with whom they develop close relationships. Where such relationships exist between the staff member or with prospective staff member, the staff member must ensure that he is not involved in any way in the assessment of this other person (in areas such as but not limited to appointment, probation, appraisal, promotion or discipline). This is primarily to protect impartiality but is also to protect both staff from the possibility of accusations of favouritism or from the danger of the assessment being negative to emphasise the intention not to show favour.

No appointment of a spouse, sibling, parent, child or relative of a staff member should be made without the knowledge and involvement of the Head of Institution who, being mindful of sensitivities elsewhere in the Company, will decide on the matter taking into account the full circumstances of the case.

All staff must ensure that they are never put into a compromising situation where personal relationships, family or otherwise, affect the professional and unbiased conduct of their duties.

4.5.3 Personal and Family Relationships Between Staff and Students

As members of staff, we have a responsibility to our students to assess their work fairly, objectively and consistently. A personal or family relationship between the staff member and a student may compromise this responsibility directly by creating a conflict of interest where the staff member is responsible for the supervision, teaching and/or any level of assessment of the student, or indirectly by affecting a student's transactions with the Company.

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It is sometimes difficult to avoid placing ourselves in situations where there is a potential conflict of interest. However, it is our duty to immediately disclose any financial, personal or other interest which could directly or indirectly compromise the performance of our duties or conflict with the Company's interest.

We can achieve this objective by:

- Disclosing any outside jobs and affiliations with competitors, customers or suppliers;
- Disclosing any relationship that may cause a conflict of interest;
- Making sure the staff member or close relatives' investments do not create conflicts of interest.

4.6 Outside Employment and Private Practice

The Company expects all staff to give full professional attention to their duties and responsibilities. As a general rule, staff members are not permitted to engage in outside employment or private practice which is in conflict with their professional responsibilities (e.g. giving tuition to students of their own programme at the Company). All staff should not engage in personal activities or other business activities during official working hours.

All staff are encouraged and will be supported in the pursuit of scholarly activities such as giving public lectures and providing consultancy services for activities within the company. However, this must not give rise to a conflict of interest in the conduct of their duties. The Company needs to ensure that it does not become inadvertently responsible for the actions of the staff member. In view of this, prior written permission must be obtained from the Company before such activities and/or consultancy services are rendered to external parties outside the Company. Any outside activities and/or consultancy services which are approved will be carried out within the scope approved by the Company.

4.7 Misuse of Position

A staff member must not use the Company's name, property, funds, position, authority or facilities for his advantage or personal gain to himself or any other person. The use of one's position to obtain preferential treatment or personal gain is prohibited and is viewed seriously by the Company.

4.8 Use of Company Resources and Facilities

The company will provide the staff member with the necessary resources to perform his job. Save for exceptional situations where prior approval may be granted, none of these resources should be for personal use, nor removed from the physical confines of the Company unless the job requires.

As members of staff, we should ensure that all teaching-learning resources and other Company properties (e.g. audiovisual equipment, computers, materials, funds, facilities, etc.), entrusted to us are used efficiently, carefully and honestly.

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Company facilities and resources (i.e. Information Technology (IT) facilities, Facsimile and Telephone Systems, etc.), should only be used for learning, teaching or company business related purposes.

4.9 Use of Information Communications & Technology

The Company IT systems and the information we process and store on them are critical to the company business success. Everyone who uses them are responsible for ensuring the systems and information are used in line with Company policies.

The Company articulates its expectations of use in the Information Communications & Technology Policies and it is important that we all adhere to this to ensure the security of the Company IT system.

For further details, please contact the Information Communications & Technology Department.

4.10 Personal Telephone Calls

The telephone lines at the Company must remain open for business calls and to service our customers. The company recognizes that there may be times when personal calls are made or received during business hours. If this happens, the use of the company telephone system for personal matters should be brief and kept to a minimum. However, it must not interfere with the staff member's work.

A staff member should not make long-distance (overseas and outstation) personal calls using Company telephones. When a personal long-distance call has to be made in an emergency, prior approval must be sought from the Head of Programme/Department/School by the staff member.

4.11 Intellectual Property

All records, documents, papers and other materials produced or acquired by a staff member in the course of employment with the Company, using company resources, facilities and time, shall become the property of the Company. Course material/subject manuals produced by the staff member in the course of his employment for the purposes of the curriculum of a course run by the Company and produced, used or disseminated by the Company shall belong to the Company. The same shall apply to outcomes from research specifically supported and/or funded by the Company.

4.12 Copyright

All staff must comply with the Malaysia Copyright Act 1987 and any contractual restrictions regarding third party material and software. All staff are reminded that it is unlawful for anyone to copy material for which necessary written permission to copy has not been obtained or which does not fall under fair use.

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Staff who breach the Copyright Act do so at their own risk and assume all liability, including the possibility of disciplinary action for copyright infringement both by the Company and the relevant authority.

4.13 Making Public Statements

Staff communicating with the public solely in their personal capacity should ensure that their views/comments shall in no way be construed or inferred to be the views/comments of the Company. Staff are also advised not to make public comments to the media on any matters as representatives of the Company unless authorized to do so. Public statements include the making of any statement or comment to the media or the public or in the course of any speech or the broadcasting thereof- written, audio or video.

4.14 Acceptance of Gifts, Benefits and Hospitality

Exchanging gifts and providing hospitality for third parties can help to build good relationships, however it should be borne in mind, no gift or hospitality should be exchanged with a third party if it puts the staff member, or the Company, under any form of obligation, or if it could be perceived by others as an intention to obtain a business advantage.

It is a disciplinary offence to accept any benefit as an inducement or reward for action (or inaction) of for showing favour (or disfavour) in an official capacity. Non-compliance with these policies and procedures may be deemed a disciplinary matter.

For further details, please refer to the Manual of Purchasing Policies and Procedure.

4.15 Harassment

Harassment means any verbal, written or physical conduct that is known or ought reasonably to have been known to be unwelcome, inappropriate or otherwise offensive to a person, and that such conduct demeans, humiliates, threatens him/her or otherwise violates his/her dignity. Harassment has the purpose or effect of:

- creating an intimidating, hostile or offensive workplace;
- interfering with the performance of an employee's functions, duties and responsibilities; or
- affecting employment opportunities or compensation.

Harassment may be motivated by one of these grounds: race or ethnicity; skin colour; religion; sex or gender; place of origin; ancestry; culture; age; mental or physical disability; sexual orientation; family, marital or social status; economic or financial background; and political affiliation.

This Policy identifies and seeks to eliminate the following types of harassment:

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4.15.1 Racial Harassment

Harassment in the work conditions or working environment on the basis of race is intended to cause, or has the effect of causing, physical, mental or emotional distress at the workplace. It is also a form of discrimination.

4.15.2 Sexual Harassment

Such harassment refers to conduct or behaviour that is of a sexual nature, and includes such things as a request for sexual favours by a manager, superior, colleague or even a non-employee.

It usually takes the following two forms:

- Quid pro quo – This is when a manager, Head of Division or a person of authority gives or withholds a work-related benefit in exchange for sexual favours. Typically, the harasser requires such favours from the victim, either rewarding or punishing the victim in some manner.
- Hostile environment – This is when a victim is subjected to unwelcome and severe or pervasive repeated sexual comments, innuendoes, touching or other conduct of a sexual nature which creates an intimidating or offensive place for employees to work.

Sexual harassment is frequently more about power than about sex. It occurs in situations where there is unequal power between the people involved and is an attempt by the harasser to assert power over the victim.

4.15.3 Abuse of Authority

Abuse of authority happens when a person uses his/her authority to interfere with an employee or the employee's job. It includes humiliation, intimidation, threats and coercion.

Although not exhaustive, the following conduct or behaviour would constitute harassment:

- insulting behaviour or comments (verbal or written);
- verbal, written or physical abuse, threats and assaults;
- derogatory remarks, slurs, epithets or language;
- unacceptable, annoying or unwanted nicknames or negative stereotyping;
- racist, pornographic or otherwise offensive signs, images, pictures or materials displayed;
- coercion, unwelcome demands, invitations or requests of a sexual nature;
- lewd, leering, obscene or suggestive gestures;

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- unwanted or inappropriate physical contact that is non-consensual, such as kissing, pinching, stroking, fondling, patting, touching and brushing up against a person;
- derogatory or offensive pranks and practical jokes;
- isolation or exclusion of a person from others;
- bullying and victimization, for example, unreasonable and persistent criticism or humiliation, unreasonable distribution of work and responsibilities; and
- inappropriate inquiries or comments about a person's sex life, religious or cultural norms, sexual orientation, family background, source of income or lifestyle.

4.15.4 What To Do If You Are Experiencing Harassment

- Any employee who is experiencing or affected by harassment may take an informal approach, if he/she considers appropriate, in resolving the problem by raising the matter directly with the person responsible (the "alleged harasser"). It is possible that the alleged harasser may not realise that this behaviour is unwelcome or offensive. The employee may make an initial attempt to make it clearly known to the alleged harasser that his/her behaviour is contrary to this Policy and that he/she should stop behaving in this manner.
- Alternatively, the employee may seek the help of his/her immediate supervisor or Head of Division to informally approach the alleged harasser on his/her behalf.
- If the employee is dissatisfied with the informal approach or finds it inappropriate in the circumstances or unsuccessful, he/she may proceed with a formal complaint to their respective IHR.
- Anonymous complaints will not be investigated.
- Allegations of harassment will be treated seriously and due regard to the need for confidentiality will be given.
- The Company aims to resolve any complaints as quickly as possible.
- Under no circumstances shall the employee alleging the harassment be required to file a complaint with the person responsible for the alleged harassment.
- The right to raise at any time the issue of harassment by way of complaint or as witness in an investigation should be exercised without fear of reprisal. As noted above, the Company prohibits any form of retaliation against employees.
- All parties involved in the investigation, including both the victim and the harasser (alleged or otherwise), are required to keep such information secret.

The Company will not condone or tolerate any conduct or behaviour which may constitute harassment. A staff member who is found guilty of such conduct

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against other staff, students or customers will be subject to disciplinary action which may result in dismissal. The incident will also be documented in the harasser's file.

Any false accusations, fabricated allegations or otherwise complaints against another made in bad faith are considered as misconduct and there may be disciplinary measures taken against the employee making such accusations, allegations or complaints. An employee accused and found not guilty of harassment will be granted restitution deemed appropriate by the Company.

4.16 Acting Responsibly and Being Safe in the Workplace

We all need to act professionally and actively seek to ensure the safety of everyone in the Company premises to ensure a safe and productive environment for all.

4.16.1 Personal Safety of Others

We respect the people who make up our community, and the broader communities in which we operate. We are committed to safety, security and well-being with all of us responsible for carrying out our activities with the highest regard for the impact on others, including employees, students, visitors and the public.

It is important that staff to familiarise themselves with laws, regulations and policies that apply in the area of work and ensure that they comply with them. We must all take responsibility for the impact of our work on the safety, security, and well-being of staff, students and the wider community.

4.16.2 Protection of Our Physical Surroundings

We are committed to safeguarding the property and reputational interests of the Company. This includes being mindful of our impact on the environment and endeavour to work in a considerate and sustainable manner. We want to be the best that we can be, as an organisation and as individuals, and will always strive to improve the ways in which we do things to ensure that we are all safe and protected at the Company.

We can achieve this objective by:

- Acting in a way that is professional, responsive, and responsible;
- Observe the Health and Safety Code of Practice;
- Only undertake work which the staff member is competent and fit to carry out;
- Be very clear and accurate when communicating with the public and only communicate information a staff member is qualified and permitted to share;
- Ask for help and advice if the staff member is unsure what rules or policies apply in a particular situation;

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- Report anything that troubles the staff member (such as the conduct of another person, or the safety of a working practice);
- Stop work if the staff member considers it unsafe, and speak up if the staff member observes an unsafe or unhealthy work environment;
- Listen to others who speak up about unsafe practices;
- Know the emergency procedures that apply where the staff member works;

4.17 Bribery and Corruption

We must all be diligent in protecting our reputation as individuals and of the Company itself. We must all uphold principles of integrity and practice the highest ethical standards; and reject practices of deception and corruption.

Bribery is the offering, promising, giving, receiving or soliciting of any item of value to improperly influence the actions or decisions of an official or other person in the discharge of a public or legal duty.

Public officer or officer of a public body means any person who is a servant of a public body, and includes a member of the administration, a member of Parliament, a member of a State Legislative Assembly, a judge of the High Court, Court of Appeal or Federal Court, and any person receiving any remuneration from public funds.

4.17.1 Complying with the law

Breaching anti-bribery and anti-corruption laws is a serious offence, punishable by fines for companies, and fines and imprisonment for individuals. All Staff must comply with all anti-bribery and anti-corruption laws in Malaysia. These laws do cover actions carried out beyond the country's borders such as bribes paid to an individual in another country. Even an act that appears to break anti-bribery or anti-corruption laws can damage our reputation. We must take prompt action to cease any questionable behaviour of this kind and as individuals actively uphold these ethical standards by discouraging any suggestion of participation in it.

We can achieve this objective by:

- Use of due diligence when selecting and monitoring agents, consultants, contractors, suppliers and other business partners;
- Seek advice from the people manager if the Staff member suspect any questionable actions or bribery;
- Keep accurate records of all payment amounts and descriptions.

****Note** – Countries such as the US [Foreign Corrupt Act ("FCPA")] and UK [UK Bribery Act ("Bribery Act")] have stringent enforcement regulations to deter companies from indulging in bribery and corruption. Because of the expansive reach of its jurisdiction, any company that conducts any part of its business in the US and UK can be held liable if they failed to implement adequate bribery and anti-corruption measures.

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4.18 Anti-Competitive Behaviour (Also Known as Anti-Trust)

Everyone who works for the Company must comply with competition law. The penalties for breaking competition law in Malaysia are severe. Malaysian competition laws promote or protect free competition by prohibiting anticompetitive behaviour.

We can achieve this objective by:

- not entering into any agreements or understandings with competitors to fix prices, divide markets, restrict supply, rig bids or boycott third parties.
- not sharing competitively sensitive information with any competitor, without first obtaining legal advice.
- gather competitor information in a correct and legal way, avoiding even the appearance of improper information gathering.
- exercise caution in the trade association memberships and activities, because it put the Company into close proximity with the competitors.

4.18.1 Dealing With Competitors

Hard-core cartel behaviour (agreements with competitors to fix prices, rig bids, share markets or restrict supply is a criminal offence in Malaysia and elsewhere. The Staff member will not enter into these kinds of agreements. Actions within one jurisdiction can have consequences beyond that jurisdiction which would expose the Company to serious risk of breaching anti-trust laws.

Anti-competitive behaviour is judged on intention or outcome and can result from seemingly innocent conduct - a chat with a competitor's representative over lunch could trigger an investigation and be used as supporting evidence to prove that anticompetitive behaviour took place.

4.18.2 Gathering Competitor Information

To compete for business effectively in the future we may need to gather competitor information. The Company is committed to doing this in a correct and legal way so that we avoid even the appearance of improper information gathering.

The Staff member must never exchange competitively sensitive information such as price, customer details and costs directly with competitors without first obtaining legal advice. Market information may legitimately be received from third parties (e.g., customers). Ensure that staff member document the source of the information on the face of any such documentation.

4.18.3 Professional Associations

Professional associations are a useful means to achieve legitimate goals, but the staff member must exercise caution in memberships and activities, because it can put the Company into close proximity with our competitors.

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4.18.4 Dealings With Customers

Certain kinds of restrictions on customers may be illegal. This includes agreements which restrict customer's freedom to set the resale price, require customer to purchase only from the Company or include restrictions on where or to whom they can sell. The staff member should always gain legal advice before imposing restraints.

4.18.5 Price Discrimination

Charging customers' different prices can be illegal in some jurisdictions under certain circumstances. If the staff member has the authority to set prices, they should consult the finance and legal office and ensure the staff member know the legal requirements for product pricing.

Check with the People Manager and obtain legal advice before staff member engage in any of the following activities which may raise competition issues:

- Enter into marketing, purchasing or similar collaborative arrangements with competitors;
- Establish exclusive dealings arrangements, for example contracts that require a company to only buy from or sell to the Company;
- Restrict the customers your customers can sell to or the territories in which your customers can sell;
- Tie or bundle different products or services (for example, contracts that require a buyer who wants one product also to buy a second 'tied' product)
- Exchange or discuss with competitors' price, volume or customer Information, costs, marketing plans or production plans

4.19 Money Laundering

Money laundering is the process individuals or companies use to hide illicit funds or make them appear legitimate. It includes activities to conceal the criminal origin of money or other property (sometimes referred to as the proceeds of crime) within legitimate business activities. It also covers the use of legitimate funds to further criminal or terrorist activities.

The Company complies with anti-money laundering laws and regulations by using appropriate procedures to avoid receiving funds or other property that are the proceeds of crime. The Staff member should take all reasonable and necessary steps to verify the propriety of organisations that receive Company funds and other property.

We can achieve this objective by:

- Conducting appropriate due diligence* enquiries regarding third parties and property;
- Assess the integrity of potential third parties;
- Tell third parties about our compliance expectations of them;

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- Monitor third party business practices for evidence of money laundering;
- Report suspicious transactions or activities by any counterparty to the Solicitors Office; and
- Seek legal advice if a potential third-party refuses to provide requested information about its identify, ownership or transaction details.

Watch out for:

- Any situation where a third party will not provide, or staff member cannot verify, identity and/or ownership;
- Irregularities in the way payments are made;
- Third parties who appear to operate without integrity;
- Be wary of attempts to make or request payments;
- In currencies other than that specified in the invoice;
- To or from countries with no apparent connection to the business;
- In cash or cash equivalents;
- By or to someone not a party to the transaction (unless approved by Finance);
- To or from an account other than the normal business relationship account;
- By multiple cheques or drafts;
- Representing overpayments;
- Involving unknown or unnecessary intermediaries;
- With unnecessary complexity or no obvious legitimate business purpose;
- Involving high-risk countries** or counterparties.

*Due Diligence-the process of evaluating a prospective business decision by getting information about the financial, legal and other material (important) status of the other party.

**High risk countries can be identified using the annual Corruption Perception Index published by Transparency International - www.transparency.org.

A third party is any party with whom the Company conducts or intends to conduct business on either a normal and customary, or one-off basis and includes students, other customers, contractors, suppliers of goods and services, agents, professional advisors and any other contractual parties.

4.20 Social Media

Social media is now integral to our professional and personal lives, but it does not change the basic rules of honesty, courtesy and respect promoted within TEG

Information is disseminated very quickly via social media and is (virtually) impossible to retract once published; even when deleted, information has been cached by computers around the world.

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‘Social media’ includes:

- Social networking sites
- Video and photo sharing websites.
- Micro-blogging sites.
- Blogs, including corporate blogs, personal blogs or blogs hosted by traditional media publications.
- Forums and discussion boards
- Online encyclopedias such as Wikipedia.
- Other web sites that allow individual users or companies to use simple publishing tools.

Employees can associate themselves with the company when posting but they must clearly brand their online posts as personal and purely their own. The company should not be held liable for any repercussions the employees’ content may generate. Content pertaining to sensitive company information (particularly those found within Taylor’s internal networks) should not be shared to the outside online community. Dishonourable content such as racial, ethnic, sexual, religious, and physical disability slurs are not tolerated. Divulging information including but not limited to the company’s business plans, internal operations and legal matters are prohibited. Proper copyright and reference laws should be observed by employees when posting online. When in doubt, do not post!

Employees may engage in incidental personal use of social media in the workplace so long as such use does not consume significant time or resources, interfere with operations and productivity, or violate school or department policies. A disciplinary or other review may be initiated if an employee’s online activity violates law or the Company’s policy, or if the employee’s non-official or unauthorized online activity otherwise subjects TEG to liability for such acts. Employees must recognize that the Company reserves the right to monitor use of its computer systems. The company also reserves the right to edit or amend any misleading or inaccurate content depicted in blog posts. The company also reserves the right to delete blog posts violating the code of conduct.

We may have to take disciplinary action leading up to and including termination if employees do not follow this policy’s guidelines. Examples of non-conformity with the employee social media policy include but are not limited to:

- Disregarding job responsibilities and deadlines to use social media at work.
- Disclosing confidential information through personal or corporate accounts.
- Directing offensive comments towards other members of the online community.
- Posting financial information or reports on TEG;
- Revealing information about a competitor;
- Revealing information that is not in the public domain.
- Uploading photos of yourself on a social networking site showing you engaged in inappropriate behaviour or behaving illegally.

No employee is permitted to post information on TEG on social media without approval.

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4.21 Disciplinary Procedure and Rules

The Company has a Disciplinary Procedure and a set of Disciplinary rules and a Code of Conduct. The Disciplinary rules and Code of Conduct are available in the HR@Taylors or Human Resource Department.

4.22 Grievance Procedure

The Company has a Grievance Procedure which is provided to an employee who may wish to file a complaint pertaining to his welfare or work. Further details of this procedure are available in the HR@Taylors or Human Resource Department.

5. ROLES & RESPONSIBILITIES

- GHR has the primary responsibility in designing, reviewing and securing the management's approval for implementation of this Policy.
- IHR Team is responsible to ensure operational compliance in executing this Policy.
- IHR Team shall work closely in collaboration with GHR by providing the relevant information and advice for appropriate decision making or case escalations.

6. APPROVALS & EXCEPTIONS

Policy development or review will be endorsed by GHR and approved by Educrest BOD as per table below prior to implementation and execution.

Upon approval, the revised HR controlled document shall be submitted to the Group HR Document Controller for central custody and uploading into HR@Taylors.

Any exceptions to this policy shall be submitted in writing to using the exception template for approval.

HR Controlled Document	Approval Authority	Responsibility & Mode of Approvals
Generic HR Policy applied to all TEG staff	▪ Endorsement by GHR ▪ Approval by Educrest BOD	HR Policy Owner via presentation or circulation to Educrest BOD

7. RIGHTS TO AMENDMENTS/DISCONTINUANCE OF APPROVED HR POLICY

Taylor's Education Group reserve the right to introduce, modify, amend or annul any approved HR policy or part thereof herein mentioned or discontinue an approved HR policy at any time during its operations.

Changes, if any, shall be notified through the issuance of circulars, directives, revised HR policies or other instructions from time to time and shall be posted in HR@Taylors. The revised HR policies shall supersede all other policies on Handling Exceptions.

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GHR and GEC will be the final authority on the interpretation of the Handling Exceptions Policy. If there is a conflict between the terms stated in this Policy and the Staff Handbook or any other guidelines/email communications/documents, the terms stated in this Policy will prevail.

8. APPENDICES/REFERENCES

Document Ref
TEG-GHR-PF-14

Document Title
GHR Process Flow – Code of Conduct and Ethics

