

---

**Memorandum**

**From:** Stephanie Lim  
Chief Executive Officer

**To:** All Staff

**Date:** 9.6.2026

**C.:** Board of Directors

---

HR/Memo/6/2026/030

**Submission of BIK Information via iHR (Quarterly Basis)**

Please note that where an employee receives a Benefit-in-Kind (BIK) arising from employment, the Company is required to ensure that the tax chargeable on such BIK is included in the employee's remuneration and subjected to Monthly Tax Deduction (MTD/PCB) in accordance with Rule 3 of the Income Tax (Deduction from Remuneration) Rules 1994 [P.U.(A) 507/1994].

To ensure compliance with LHDN requirements and accurate payroll processing, all employees are required to submit their BIK information promptly, in accordance with the stipulated quarterly reporting timelines. Failure to provide complete and timely information may result in inaccurate tax reporting and potential non-compliance with statutory requirements. The applicable tax deduction will be effected on a quarterly basis in which the BIK information is received.

The first batch of PCB on the BIK will be implemented in the June payroll, covering BIK received from January to May.



---

Stephanie Lim  
Chief Executive Officer