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CHINESE NEW YEAR











- First Parkson Shopping Mall in Yichun City
- PBI Lunar New Year Luncheon 2023
- Parkson Credit Awards **Outstanding Employees**
- Learning Session for **LPF Scholars**



Curtain call by Puan Sri Chelsia Cheng (6th from right), the Korean artistes and musicians from MPO; Puan Sri Chelsia wowing the audience as singer, conductor and pianist at the concert (inset).









ion-Parkson Foundation and MOV Asia Sdn Bhd (MOV Asia) staged `Leading The Way' Charity Concert, featuring an Orchestra Gala by world-renowned artistes from South Korea and the Malaysian Philharmonic Orchestra (MPO) at Dewan Filharmonik Petronas in Petronas Twin Towers, Kuala Lumpur on 13 February 2023.

Puan Sri Chelsia Cheng who is the Chairman of LPF and MOV Asia, took to the stage as singer and conductor, and performed a few songs including 'Sejahtera Malaysia' with the audience and invited schools students joining in the chorus.

The Ambassador of South Korea to Malaysia, His Excellency Yeo Seung-bae and wife; Mayor of Yangsan City in South Korea, Mr Na Dongyeon who led a delegation to explore investment opportunities in Malaysia; MOV Korea Chairman, Mr Kim Ki Kyeong and wife; our Group Chairman, Tan Sri William Cheng; President of Associated Chinese Chambers of Commerce and Industry of Malaysia (ACCCIM), Tan Sri Dato' Low Kian Chuan and wife; Honorary Presidents and Exco members of ACCCIM; and MPO CEO, Puan Hassina Begam Abdul Gani were amongst the audience.

The concert by Puan Sri Chelsia Cheng was to raise funds for LPF in aid of its education and medical assistance programmes to help those in need.

Konsert Amal 'Leading the Way' oleh Yayasan Lion-Parkson

ayasan Lion-Parkson (LPF) dan MOV Asia Sdn Bhd (MOV Asia) menganjurkan Konsert Amal `Leading The Way', yang menampilkan Orkestra Gala oleh artis-artis terkenal dunia dari Korea Selatan dan Orkestra Filharmonik Malaysia (MPO) di Dewan Filharmonik Petronas di Menara Berkembar Petronas, Kuala Lumpur pada 13 Februari 2023.

Puan Sri Chelsia Cheng yang merupakan Pengerusi LPF dan MOV Asia, mengambil tempat di atas pentas sebagai penyanyi dan konduktor, mempersembahkan beberapa lagu termasuk 'Sejahtera Malaysia' di mana penonton termasuk pelajar sekolah yang dijemput ke acara itu turut menyanyikan bahagian korus.

Duta Besar Korea Selatan ke Malaysia, Tuan Yang Terutama Yeo Seung-bae dan isteri; Datuk Bandar Bandaraya Yangsan di Korea Selatan, Encik Na Dongyeon yang mengetuai delegasi untuk menerokai peluang pelaburan di Malaysia; Pengerusi MOV Korea, Encik Kim Ki Kyeong dan isteri; Pengerusi Kumpulan kita, Tan Sri William Cheng; Presiden Gabungan Dewan Perniagaan dan Perindustrian Cina Malaysia (ACCCIM), Tan Sri Dato' Low Kian Chuan dan isteri; Presiden Kehormat dan ahli Exco ACCCIM; dan Ketua Pegawai Eksekutif MPO, Puan Hassina Begam Abdul Gani adalah antara tetamu yang hadir.

Konsert amal oleh Puan Sri Chelsia Cheng itu bertujuan untuk mengumpul dana bagi membantu golongan yang memerlukan di bawah program bantuan pendidikan dan perubatan LPF.

金狮百盛基金会举办Leading the Way慈善演奏会

● 023年2月13日,金狮百盛基金会(基金会)和MOV亚洲有限公司(MOV亚洲)联办慈善演奏会。由来自韩国的 世界知名音乐家和马来西亚爱乐管弦乐团(MPO)合作带来的管弦乐盛会,已在吉隆坡国油双峰塔里的国油管 弦乐厅圆满举行。

基金会兼MOV亚洲主席潘斯里陈秋霞,以歌手和指挥家的身份登上舞台,献唱歌曲,其中《Sejahtera Malaysia》更是 引来全场观众和受邀学生们大合唱。

韩国驻马来西亚大使余承培夫妇、率团到马来西亚考察投资机会的韩国梁山市长罗东延、MOV韩国主席金基景夫妇、 金狮集团董事长丹斯里锺廷森、马来西亚中华总商会(中总)总会长丹斯里卢成全夫妇、中总名誉会长及执行理事、 MPO 首席执行员 Puan Hassina Begam Abdul Gani 也到场支持。

由潘斯里陈秋霞筹办的演奏会、宗旨是为基金会筹款、用于其教育和医疗援助项目、以帮助有需要的人。

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Sexual Harassment Awareness At Workplace

n view of the Government's stance on combating sexual harassment following gazetting of the Malaysia Anti-Sexual Harassment Bill 2021 and the Employment (Amendment) Act 2022, CeDR organised an online sharing on 'Sexual Harassment Awareness At Workplace' on 15 March 2023.

Programme Manager for All Women's Action Society (AWAM). Ms Lilian Kok shared the changes under the Amendments to the Employment Act 1955 which came into effect on 1 January 2023, and the different forms of sexual harassment. She advised victims to write a note about the incident, report the incident to appropriate authorities and claim the right to be updated on the case.

In our Group's efforts to create awareness on anti-sexual harassment amongst its employees, posters (please refer to inside back cover on page 18) were put up in all the Group's companies.





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EDITORIAL

Editorial Advisor Tan Sri Albert Cheng Editor Quah Le Ching

Editorial Committee Ng Ho Peng, Fauziah Harun, Hody Yee Mei Kuen, Ng Tong Yew

PRINTER

Pencetak Weng Fatt Sdn Bhd Reg. No: 197401002762 (19847-W) Lot 6, Lorong Kilang A, Off Jalan Kilang, 46050 Petaling Jaya, Selangor Darul Ehsan Tel: 603-7783 9231 Fax: 603-7783 9250

Email: wfprint@wengfatt.com.my

PUBLISHER

Lion Group Management Services Sdn Bhd Reg. No: 201501007647 (1132980-H) Level 11-15, Lion Office Tower, No. 1, Jalan Nagasari, 50200 Kuala Lumpur, Wilayah Persekutuan Tel: 603-2142 0155 | Fax: 603-2142 8409 Email: corpcomm@lion.com.my Website: www.lion.com.my

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EDITOR'S MESSAGE

he Lunar New Year celebrations in January this year were much more festive and merrier than the last 2 years which faced lockdown restrictions. Our companies ushered in the Year of the Rabbit with staff gatherings and lion dance performances among others. HI-REV hosted its annual appreciation dinners for its dealers nationwide which coincided with the New Year celebration.

On 24 February 2023, Prime Minister Datuk Seri Anwar Ibrahim who is also the Finance Minister tabled the revised Budget 2023 which had been originally tabled in October last year, with an increased allocation of RM386.14 billion. The revised Budget is themed 'Building a Civilized Malaysia' based on the 6 pillars of the MADANI concept namely M (Mampan or Sustainability), A (Aman Makmur or Well-being), D (Daya Cipta or Creativity), A (Amanah or Trust), N (Nilai Hormat or Respect) and I (Ihsan or Compassion).

It will focus on measures to deal with the rising cost of living, strengthen the social safety net and improve the ecosystem of the micro, small and medium scale enterprises, as well as streamlining business processes through the adaptation of high technology and digitalisation.

The Employment Amendment Act 2022 that came into effect on 1 January 2023 has a section that deals with sexual harassment in the workplace following the gazetting of the Anti-Sexual Harassment Act 2022 in October 2022. We have put up notices on anti-sexual harassment in our companies' premises and are conducting sharing sessions to raise awareness of any unwanted conduct of a sexual nature, whether verbal. non-verbal, visual or physical at the workplace.

Parkson opened its first Parkson Shopping Mall in Yichun City in Jiangxi Province, China in January this year which reflects its confidence in the Chinese retail market and commitment to serve its customers with an array of renowned brands.

As part of the annual scholarship program by Lion-Parkson Foundation, our scholars from 2021 and 2022 attended a 4-day learning program organized by CeDR, our training company in Klang. Learning extends beyond the classroom or lecture hall and our scholars were taken on a site visit to Parkson store in Setia City mall and spent a day with the residents in the Home for Handicapped and Mentally Disabled Children in

UTUSAN PENGARANG

ambutan Tahun Baharu Lunar pada Januari tahun ini lebih meriah berbanding 2 tahun lepas ketika perintah kawalan pergerakan. Syarikat-syarikat kita menyambut Tahun Arnab dengan penganjuran majlis keraian untuk kakitangan termasuk persembahan tarian singa. HI-REV meraikan para pengedarnya di seluruh negara dengan majlis makan malam tahunan bersempena sambutan Tahun Baru,

Pada 24 Februari 2023, Perdana Menteri Datuk Seri Anwar Ibrahim yang juga Menteri Kewangan membentangkan Bajet 2023 yang disemak semula. Peruntukan Bajet yang asalnya telah dibentangkan pada Oktober tahun lepas meningkat kepada RM386.14 bilion dan bertemakan 'Membina Malaysia Bertamadun' berlandaskan 6 tunjang MADANI iaitu M (Mampan), A (Aman Makmur), D (Daya Cipta), A (Amanah), N (Nilai Hormat) dan I (Ihsan).

la akan menumpukan kepada langkah-langkah bagi menangani peningkatan kos sara hidup, mengukuhkan jaringan keselamatan sosial dan menambah baik ekosistem perusahaan mikro, kecil dan sederhana, serta memantapkan proses perniagaan melalui adaptasi teknologi tinggi dan pendigitalan.

Akta Pekerjaan Pindaan 2022 yang berkuat kuasa pada 1 Januari 2023 mengandungi satu seksyen mengenai gangguan seksual di tempat kerja berikutan pewartaan Akta Anti Gangguan Seksual 2022 pada Oktober 2022. Kita telah menaikkan notis anti gangguan seksual di premis-premis syarikat dan menganjurkan sesi perkongsian untuk meningkatkan kesedaran supaya tidak melakukan sebarang perlakuan berunsur seksual, sama ada secara lisan, bukan lisan, visual atau fizikal di tempat keria.

Pembukaan Pusat Beli-belah Parkson yang pertama di Bandaraya Yichun di Wilayah Jiangxi, China pada Januari lalu melambangkan keyakinan Parkson terhadap pasaran runcit China dan komitmen untuk menawarkan pelanggannya dengan pelbagai jenama terkenal.

Sebagai sebahagian daripada program biasiswa tahunan Yayasan Lion-Parkson, pemegang biasiswa tahun 2021 dan 2022 menjalani program pembelajaran selama 4 hari anjuran CeDR, pengendali latihan kita di Klang. Pembelajaran tidak hanya berlangsung di bilik darjah atau dewan kuliah, dan mereka dibawa melawat gedung Parkson di pusat beli-belah Setia City serta meluangkan masa sehari bersama penghuni Pusat Penjagaan Kanak-kanak Kurang Upaya dan Terencat Akal di Banting.

CORPORATE UPDATES

MEDIA APPRECIATION CNY BRUNCH

n 2 February 2023, Lion-Parkson Foundation (LPF) and MOV Asia Sdn Bhd (MOV Asia) organised a Media Appreciation Chinese New Year brunch. Present at the event were Chairman of LPF and MOV Asia, Puan Sri Chelsia Cheng; Chairman of MOV Korea, Mr Kim Ki Keong; LPF Trustee, Ms Chow Mun Seong; Lion Group Chief Business Development Officer, Mr Tony Oh Hyo Dong and members of the mass media.

At the event, Puan Sri Chelsia and Ms Chow Mun Seong received a mock cheque from Mr Kim Ki Kyeong who donated RM100,000 to LPF. Lucky media members walked away with prizes from the lucky draw, with all the guests receiving vouchers too.







FIRE DRILL EXERCISE AT LION OFFICE TOWER

n 17 February 2023, the emergency alarm at Lion Office Tower was triggered at 10.30 am. Everyone quickly left their workstations and evacuated the building to gather at the assembly point. Fire wardens did the roll call to ensure that everyone had safely evacuated.

The drill, held to assess the evacuation preparedness in the event of fire or other emergencies was a success with everyone evacuating the building within the recommended period after the alarm was sounded. Although it was only a drill, systematic practice and safety procedures were the order of the day.







LEARNING SESSION FOR LPF SCHOLARS



ion Parkson Foundation (LPF) 2021/2022 **L** scholars attended a Learning Session organised by our Group's training arm, CeDR Corporate Consulting from 27 February to 2 March 2023.

The 2022 scholars attended a one-day orientation programme with insights into the Group's businesses and a site visit to Parkson Setia City Mall; followed by a three-day workshop session with the 2021 batch of scholars joining in. They visited the Home for the Handicapped And Mentally Disabled Children Association in Banting, Selangor and interacted with the residents.

The scholars did their group presentations at the

closing ceremony attended by LPF Trustee, Ms Chow Mun Seong. In her speech, Ms Chow advised the scholars to enhance their people skills and communication skills, in order to understand the people around us, make friends easily, get along with colleagues, and conduct successful negotiations in both personal and professional settings.

DIFFERENTLY-ABLED, DOUBLY BLESSED

By CeDR Corporate Consulting



stopped! Ping-pong Ball Challenge gave the Scholars the opportunity to gently guide their charges through the

he Lion Parkson Foundation Scholars had a mission for this edition of the Scholars Program - to bring joy to a group of special needs kids. The Scholars gamely accepted the challenge, and off they went!

The home selected "Handicapped and Mentally Disabled Children Association" has links to Lion Group, Located in Banting, Selangor, this home was built with funds from the Lion-Parkson Foundation in 2012, on a 4-acre land donated by the Lion Group. Most of the children residing in the Home are the severely visually impaired, mentally and physically challenged, paralytic, Down's syndrome, spastic, hyperactive, cerebral palsy, autistic, mute, and simply abandoned and/or abused.

But nothing deterred our Scholars from sharing their day with them. Armed with boundless enthusiasm, they led them through games like Balloon Trail where bright colorful balloons added cheer to the proceedings, and saw the children trying their best to work together to race the other teams to the finish line! Dancing is a must, and what could be more fun than a Zumba Chicken Dance? It was a hit with the residents - they continued dancing even after the music course and celebrate their victories, while the Obstacle Course saw them nimbly charting their way through the challenges and coming out triumphant.







But perhaps what brought the most joy was (in true Malaysian fashion) the meal time. The Home informed us prior to our arrival how much the children enjoyed KFC. Armed with that information, we came bearing buckets of chicken, noodles cooked by our very own Puan Siti Sahlah along with some other snacks. Ensuring that no one gets left behind, our Scholars even went the extra mile to assist those with difficulty eating to enjoy the sumptuous spread. The children were also treated to gift bags for them to enjoy after, while the home itself received a donation of some daily necessities from CeDR to help tide them over.

HAPPENINGS@SECOM

2023 Lunar New Year Celebration

S ecom (M) Sdn Bhd ushered in the Year of the Rabbit with an auspicious Lion Dance at its Headoffice in Shah Alam on 13 January 2023, followed by the lighting of firecrackers and sumptuous food. Everyone enjoyed themselves in the festive celebration.

At the event, General Manager, Mr Lee Keang Hong presented a token of appreciation to Deputy General Manager, Mr Susumu Kiryu who left to continue his service in Japan in end January 2023.







E-filing Briefing

■ R Department organised a briefing on e-filing for its employees on 24 March 2023. Encik Sheikh Mazrul bin Omar from Shah Alam branch Inland Revenue Board of Malaysia shared the importance of filing one's tax returns, submission steps, items under tax exemption/relief and deadline to provide a clear understanding on filing income tax returns.





Safety Passport

S taff from Operation, Technical and Sales departments attended the Safety Passport training to enhance their knowledge on Occupational, Safety and Health policies as required by many client companies. With the Safety Passport, hazards at the workplace can be identified and preventive measures can be taken and implemented while at work.





HAPPENINGS@SECOM

Training



Refresher for Controllers

n 12 January 2023, Operations Department conducted a refresher training for its Controllers to ensure that they are ever alert and ready physically, mentally and emotionally to perform their responsibilities effectively and efficiently.

Defensive Driving Skills

5 Response Officers attended the Defensive Driving Skills training on 15 February 2023 to promote good driving etiquette as well as to hone their skills, knowledge and attitude in managing and manoeuvring their vehicle safely whilst meeting the response target time.





PARKSON CREDIT AWARDS OUTSTANDING EMPLOYEES

n 12 January 2023, Parkson Credit Sdn Bhd honoured the outstanding performances of its employees with the 'Employee of the Year 2022' and 'Team of the Year 2022' awards in recognition of their tireless dedication, hard work and exemplary performance for 2022.

The 'Employee of the Year 2022' (in no particular order) went to Nur Syamimi Yusoff Lutefi from Credit Evaluation & Processing, Chang Tuck Kent (Business Development) and Chan Siew Ching (Human Resources), Business Development emerged as the Champion in the 'Team of the Year 2022', with Credit Processing and Human Resources taking the second and third spots respectively.

Parkson Credit's effort in recognising and rewarding its employees' hard work and dedication is testament to its commitment in creating a positive working environment and promoting professional development.





Parkson Branding & Innovation Lunar New Year Luncheon 2023









n celebrating the Lunar New Year 2023, Parkson Branding & Innovation (PBI) organised a get-together luncheon for it staff at CNICC by Majestic 13, Menara PGRM Tower 1 on 16 January 2023.

The event started with the symbolic lion dance performance followed with the must have Lou-Sang or Prosperity Toss. Staff were feted to a delicious lunch and enjoyed the programmes lined up namely group performances, karaoke session with red packet giveaway, awesome hampers for lucky staff, birthday cake cutting session for those born in January and a catwalk show by the winners of the best dressed

Hogan Bakery Spreads Cheer

ogan Bakery management and staff visited Angels Children's Home in Taman Overseas Union, Kuala Lumpur on 21 ogan Bakery ma February 2023.

They brought along food and drinks, and celebrated the birthday of those born in February. The children were delighted with the gifts of bread and cookies from Hogan Bakery.





RETAIL & TRADING DIVISION

Save The Planet Campaign @ Parkson

n its efforts to instill the sustainability culture amongst its employees, Parkson kicked off the year 2023 with several sustainability initiatives.

Starting 4 January 2023, Parkson has set every Wednesday as its "Save The Planet Day" with Headoffice employees adhering to the 'Earth Tone Colour' dress code and 'No Single Use Plastic' whereby employees are not allowed to use single use plastic bag, containers, straws and cups when packing food and drinks or groceries to the office. The company also posted reminders for its staff to use energy, water and paper wisely; and shared videos and reading materials on sustainability.



CNY Party @ Parkson Pavilion Bukit Jalil

P arkson Pavilion Bukit Jalil organised its first CNY Party on 14 January 2023 with a host of activities lined up for customers such as Dragon Dance. Acrobatic Lion Dance 2018 customers such as Dragon Dance, Acrobatic Lion Dance & 24 Drums performances, lucky draws, instant lucky dip, traditional CNY snacks, interesting oriental craft activities and gifts with purchase.

Parkson Pavilion Bukit Jalil also gifted customers with a RM50 voucher to shop, whilst BonusLink sponsored a special limited edition BonusLink x Starbucks Confetti Cup that changes colour with the change in temperature for the first 200 shoppers who spent RM600.

The CNY Party resulted in Parkson Pavilion Bukit Jalil recording its highest ever 1-day sale since it opened for business on 3 December 2021.











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HI-REV Appreciation Dinners





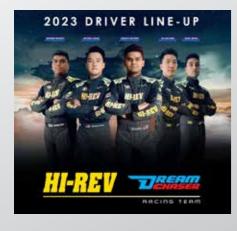
osim Petroleum Marketing Sdn Bhd ushered in the new year with a series of HI-REV Appreciation Dinners for its photo): dealers in more than 10 cities nationwide.

At each event, top achievers were presented with HI-REV Gold Pendant Awards as recognition and tribute to their outstanding performance. Guests were entertained by acrobatic and variety shows performances by various renowned artistes and dancers. Lucky guests walked away with attractive prizes from the lucky draw.

(1) Motorcycle Engine Oil 4T 150cc Fully Synthetic API SN/JASO MA2 SAE 10W-40 1.2L which is formulated with MODE PERISAI to reduce friction and protect the engine even in the most extreme riding conditions.

(2) Car Engine Oil torQe Pro Fully Synthetic API SP SAE 15W-50 4L with tagline From Racing Circuit to Road, which ensures optimum performance and extreme high-temperature protection.

2023 HI-REV Dream Chaser Racing Team



■ I-REV Lubricants and Team Dream Chaser announced their partnership for the Malaysia Championship Series 2023 - MTC class with technical partner, HONDA Malaysia Racing Team. HI-REV Dream Chaser will be racing in a brand-new Honda City Hatchback and last season's championship car, Suzuki Swift ZC32s.

Embracing the new season with the experience and expertise gained from last season's success as the Overall Champion in the Malaysia Championship Series, the team is confident that with HI-REV engine oils, it will start the season on the same strength.

With decades of involvement in motorsports, HI-REV Lubricants as a well-recognised brand is set to continue its motorsport journey starting 5 May

2023 HI-REV SoyaCincau Racing Team

he HI-REV SoyaCincau Racing Team kick-started the 2023 MSF Malaysian Supermoto Championship with 7 riders racing in the Class All-Star Legend, Advanced, Evo and Super Rookie.

Racing is HI-REV Lubricants' driving force. By competing in various racing series, its technology and associates are taken to the next level, with the racing spirit and newly developed technologies applied to many of its products. HI-REV Lubricants will continue, through its products, services and racing, to produce high quality products, in the spirit of its slogan "Hebat Berkuasa!"

Stay tuned for more of HI-REV SoyaCincau Racing team! Catch the race live on: www.facebook.com/hirevjunction



RETAIL & TRADING DIVISION

First Parkson Shopping Mall in Yichun City

Parkson China opened its first Parkson Shopping Mall in Yichun City, Jiangxi province on 15 January 2023. With a retail area of 39,966 square meters, Parkson Yichun offers a wide variety of international and popular brand names for everyone in the family, as well as sports, food & beverages, jewellery and digital products, all reflecting Parkson Yichun's aesthetics lifestyle and variety under one roof.



Strategically located at the centre of Yichun's administrative district, which is also the centre of local cultural and public facilities as well as residential areas, Parkson Yichun being the first in the city is the new social destination and landmark of art, fashion and entertainment. The mall's design which focuses on creating a futuristic city with immersive views of an oasis, comprises elements such as the stars, cosmos and astronauts, all creating a synergised view of art and nature.

















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HAPPENINGS @ AMSTEEL KLANG

New Year Celebration



A msteel Mills Klang welcomed the Lunar Year of the Rabbit with a lion dance on 31 January 2023. The lion dance troupe demonstrated exciting acrobatic stunts with the 'lions' proceeding to 'bless' the offices followed by the steel making plants, and presenting the 'prosperity platter' to COO Mr Paul Chan, followed by the lighting of firecrackers by the management staff.

5S Programme

R od Mill 1 and Amsteel Mills Marketing (Storage Store) clinched the top placing in the Plant and Office category respectively in the '5S' competition, held in conjunction with the launch of the programme in July 2022.

Production Admin (Workstation) and Material Control (Store) took the second and third spot respectively in the Office category whilst Central Engineering Workshop and Steel Melting Plant came in second and third respectively in the Plant category.

The 5S programme was launched to create a more conducive and systematic work environment by eliminating waste, improving work flow and reducing the number of processes where possible with the application of the 5 principles: Sort (seiri), Set in Order (seito), Shine (seiso), Standardise (seiketsu) and Sustain (shitsuke).





Gotong-Royong

Prior to Sirim's audit for the ISO 14001 certification mission, Amsteel Klang organised two sessions of "Gotong Royong" to provide a clean, healthy, comfortable and safe working environment for its employees. About 300 employees participated in the Gotong Royong to spruce up the premises.







HAPPENINGS @ AMSTEEL KLANG

Lion Group (Steel Division) Sports & Recreation Club

35th Annual General Meeting



he Lion Group (Steel Division) Sports & Recreation Club held its 35th Annual General Meeting at Amsteel Mills, Bukit Raja Industrial Estate, Klang on 15 March 2023.

About 1,000 members turned up and voted for the new committee. At the AGM, prizes were presented to the winners of the games organised by the Club.

Inter Division Bowling Competition

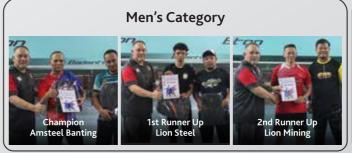
9 6 people took part in the Inter Division Bowling Competition on 12 February 2023. In the Women's category, Lion Mining bagged the top spot whilst Lion Steel and Amsteel Klang came in second and third respectively. Highest Pin scorer went to Nada Hanis Haron from Lion Mining.

In the Men's category, the Champion team was Amsteel Klang, whilst Lion Steel and Lion Mining took the second and third placing respectively. Amsteel Klang's Muhammad Shaifful Abd Aziz was the Highest Pin scorer.





Inter Division Badminton Competition





Inter Division Futsal Competition



HIGHLIGHTS OF REVISED BUDGET 2023

By Group Tax

P rime Minister cum Finance Minister, Datuk Seri Anwar Ibrahim tabled the revised Budget 2023, themed "Madani Budget" on 24 February 2023 with the key highlights as follows:

Personal

• Income tax for those earning more than RM100,001 to RM1 million will be raised by 0.5 to two percentage points while those earning between RM35,001 to RM100,000 will be lowered by two percentage points. The income tax rate is as follows:

Chargeable Income	Tax Rate	
(RM)	(%)	
0 - 5,000	0	
5,001 - 20,000	1	
20,001 - 35,000	3	
35,00 1 - 50,000	8	
50,001 - 70,000	13	
70,001 - 100,000	21	
100,001 - 250,000	24	
250,001 - 400,000	24.5	
400,001 - 600,000	25	
600,001 - 1,000,000	26	
1,000,001 - 2,000,000	28	
Over 2,000,000	30	

- Tax relief on medical treatment raised to RM10,000 from RM8,000, including relief of up to RM4,000 on treatment for conditions such as autism, Down Syndrome and specific learning disabilities.
- Tax relief for child care centre or kindergarten fees of up to RM3,000 extended for a year.
- Stamp duty exemption for first-time homebuyers:
- full exemption of stamp duty for those who are buying a home worth RM500,000 and below until 2025
- 75% exemption for houses worth more than RM500,000 and up to RM1 million until 31 December 2023
- · For the transfer of property by way of love and affection between parents and children, grandparents and grandchildren, stamp duty on the instruments of transfer of property is fully exempted, limited to the first RM1 million of the property's value. The remaining balance of the property's value is subject to the existing stamp duty tier and a 50% remission is provided on the stamp duty imposed. Only applicable for Malaysian citizens.
- The imposition of a fixed duty of RM10 be expanded to include educational loan/scholarship agreement to pursue education at all levels including certificate (education/skills/professionals) in any educational and training institutions.

· Full stamp duty exemption on restructuring or rescheduling of loan/financing agreement be extended for a period of 2 years.

Corporate

- The taxable income for small and medium-sized enterprises and micro businesses for the first RM150,000 will be reduced from 17% to 15% for YA2023.
- Tax deduction on cost of listing in Bursa Malaysia is as follows:
- existing tax deduction of up to RM1.5 million on the cost of listing on the ACE and LEAP Markets is extended for a period of 3 years; and
- this tax deduction is also expanded to cover the cost of listing technology-based companies on Bursa Main
- Tax deduction on issuance cost of Sustainable and Responsible Investment-Linked Sukuk that is approved or permitted or deposited with the Securities Commission Malaysia be given for a period of 5 years.
- Tax incentive for electric vehicles extended as follows:

No.	Tax Measures	Incentive Period Extension
1.	Full import duty exemption on components for locally assembled EV	Until
2.	Full excise duty and sales tax exemption on locally assembled CKD EV	31.12.2027
3.	Full import duty and excise duty exemption on imported CBU EV	Until 31.12.2025

- Accelerated Capital Allowance (ACA) for automation
- scope of automation to include adoption of Industry 4.0 elements: and
- capital expenditure threshold increased up to RM10 million
- Tax incentives for Carbon Capture and Storage (CCS):
- i. Companies undertaking CCS in-house activity:
- ITA of 100% of qualifying capital expenditure for a period of 10 years and can be set-off against up to 100% of business statutory income;
- full import duty and sales tax exemption on equipment for CCS technology commencing from 1 January 2023 until 31 December 2027; and
- tax deduction for allowable pre-commencement expenses within 5 years prior to the date of commencement of operation.

COMMUNICO

HIGHLIGHTS OF REVISED BUDGET 2023 (cont'd)

By Group Tax

ii. Companies undertaking CCS services:

- ITA of 100% of qualifying capital expenditure for a period of 10 years and can be set-off against up to 100% of statutory income; or
- tax exemption of 70% on statutory income for a period of 10 years; and
- full import duty and sales tax exemption on equipment for CCS technology starting 1 January 2023 until 31 December 2027.

iii. Companies engaging CCS services be given tax deduction on fees incurred for use of CCS services.

Others

- The government will:
- implement a luxury goods tax this year for high-priced goods such as branded watches and luxury fashion items.

- study the introduction of a capital gains tax for the disposal of unlisted shares by companies at a low rate, from 2024.
- support a proposal for excise duty on vapes, gels, and nicotine-based liquids used in e-cigarettes.
- amend the Insolvency Act 1967 so that bankruptcy cases can be released automatically in a short time. Small bankruptcy cases that owe less than RM50,000 and meet the conditions will be released immediately starting 1 March 2023.
- To curb online scams, BNM will introduce a "kill-switch" policy for all banking institutions. Account holders can immediately freeze their accounts and ATM cards if they detect suspicious activity.

ARTIFICIAL INTELLIGENCE & CHATGPT

By: Cason Yong (Group IT)

rtificial Intelligence (AI) is a technology that has AI is being used in many other areas too. For example, A become very popular in recent years. It refers to machines that can think and learn like humans. One of the most impressive examples of AI is ChatGPT, a computer program developed by OpenAI.



ChatGPT is very good at understanding and responding to messages written in natural language, like when you text a friend. It is even capable of generating its own responses based on the context of the conversation. This means it can provide a more personalised experience for users.

The more people use ChatGPT, the better it gets at understanding language and responding in a way that makes sense. This is because it learns from its interactions with humans. Just like you learn new things by talking to other people, ChatGPT learns from the messages it receives.

doctors can use AI to help diagnose diseases, and companies can use it to analyse financial data. As Al continues to develop, it is likely that we will see even more new ways to use it.

However, we need to be careful when using Al. There are concerns about data privacy, algorithmic bias and the potential loss of jobs as machines become more capable. It is important that we use AI in a responsible way that benefits society as a whole.

Overall, Al and ChatGPT are exciting new technologies that have the potential to improve our lives in many ways. By continuing to develop and use AI responsibly, we can ensure that it is used for the greater good.



- https://openai.com/
- https://en.wikipedia.org/wiki/GPT-3
- · https://chatbotsmagazine.com/



CeDR Corporate Consulting Sdn Bhd

No. 15, Jalan Pekan Baru 30A/KU 01, Bandar Klang, 41050 Klang, Selangor Darul Ehsan.

a 03-33447310



THE EFFECTS OF SEXUAL HARASSMENT IN THE WORKPLACE

hostile working environment characterised by pervasive sexual harassment can make employees uncomfortable, to say the least. These behaviors can cause significant health problems, harm office morale, lead to financial difficulties and damage company reputation.

Emotional & physical well-being

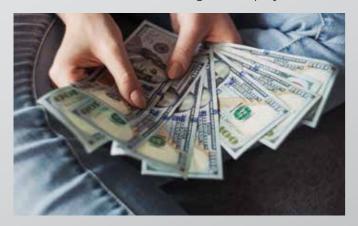
Sexual harassment can jeopardise the victim's cultural problem within. emotional and mental health. It can lead to the loss of self-esteem and it may even compromise personal relationships. Physical health and emotional health are closely linked. When victims of sexual harassment experience mental and emotional problems, it often leads to physical health issues, such as loss of appetite, headaches, weight fluctuations, hormonal imbalance, an increased risk of high blood pressure and a weakened immune system.

Reduced team morale and lack of trust

Sexual harassment affects everyone in the workplace. Although the victim is the one who suffers most, witnesses and even bystanders will also feel the impact of sexual harassment cases. Beyond sympathy for the victim, they might also feel anxious and worry that they might be victimised. The uneasy atmosphere leads to low morale, stress and absenteeism, among others.

Financial challenges

In addition to causing health problems, sexual harassment frequently leads to financial challenges, such as lost wages and unpaid leave. They may decide to leave their current position or employer to avoid the hostile work environment. The company itself could face significant financial losses caused by lost productivity, lawsuits and the cost of rehiring new employees.



Damaged company reputation

A sexual harassment incident decreases a company's value in the public's eye, citing the cause of the harassment to be the company's culture instead of the personality of the harasser. A drop in your company's reputation may lead to a loss in sales and a reluctant talent pool, as there will be some who choose not to associate with a company that's publicised to have a



Conclusion

The effects of sexual harassment in the workplace can present a significant negative effect on both employees and employers, and pose danger to the business. By being proactive, instituting a sound policy on anti-sexual harassment and incorporating prevention training on such harassment, you can reduce the likelihood of workplace sexual harassment from occurring.



Adapted from:

- https://everfi.com/blog/workplace-training/the-effects-of -sexual-harassment-in-the-workplace/#:~:text=Research% 20closely%20associates%20sexual%20harassment,sexual %20harassment%20at%20%242.62%20billion.
- · https://www.getimpactly.com/post/effects-of-sexualharassment-in-the-workplace
- · https://inspiredelearning.com/blog/effects-of-sexualharassment-in-the-workplace/



PREVENT SEXUAL HARASSMENT - AT WORKPLACE

Any sexual conduct - verbal, non-verbal, visual, psychological or physical - that causes a person to be OFFENDED, HUMILIATED or THREATENED.

Can happen to men, women or between the same gender.

▲ TYPES OF SEXUAL HARASSMENT ▲



🕕 Verbal

Offensive or suggestive remarks, phone calls, jokes, etc.



2 Non-Verbal

Offensive or suggestive acts, gestures, messages, etc.



😝 Visual

Showing obscene materials and/or signs



Psychological

Repeated unwanted indecent invitations, proposals etc.



6 Physical

Patting, pinching, stroking or touching any part of the body

*Please report any such incident to your **Human Resource Department** or your **Department Head.** Any report will be treated as private and confidential.

