ANNEXURE E: GOVERNING LAWS AND REGULATIONS

(I) MALAYSIA

1. Occupational Safety and Health Act 1994 ("OSHA")

The OSHA imposes a general duty on every employer to ensure, so far as is practicable, the safety, health and welfare of its employees at work. Such duty, so far as is practicable, includes:

(i) providing and maintaining plants and systems of work that are safe and without risks to health;

(ii) making arrangements to ensure safety and absence of risks to health in connection with the use or operation, handling, storage and transport of plant and substances;

(iii) providing information, instruction, training and supervision as is necessary to ensure the safety and health at work of his employees;

(iv) maintaining any place of work under the control of the employer, in a condition that is safe and without risks to health and providing and maintaining means of access to and egress from it that are safe and without such risks;

(v) providing and maintaining a working environment for his employees that is safe, without risks to health, and adequate as regards facilities for their welfare at work; and

(vi) formulating and implementing safety and health policies.

2. Occupational Safety and Health (Plant Requiring Certificate of Fitness) Regulations 2024 ("OSA (Plant Requiring Certificate of Fitness) Regulations")

The OSA (Plant Requiring Certificate of Fitness) Regulations prescribes a steam boiler as a plant requiring a certificate of fitness. Any person who installs or causes to be installed any plant requiring a certificate of fitness shall make an application to the Director General to obtain design verification for any plant requiring a certificate of fitness to the Director General.

For purposes of an application for design verification, the application shall be made by a manufacturer who is a competent person and such person shall, amongst others:

(i) ensure that the design, substance, construction, performance quality, inspection and testing of the plant requiring certificate of fitness comply with the recognised standard;

(ii) ensure that the plant requiring certificate of fitness manufactured in Malaysia is manufactured by a competent person;

(iii) ensure that the plant requiring certificate of fitness is new or has never suffered from any deterioration if the plant requiring certificate of fitness is manufactured outside Malaysia;

(iv) where the plant requiring certificate of fitness is a steam boiler or lifting machinery as specified under the OSA (Plant Requiring Certificate of Fitness) Regulations, ensure that the steam boiler or lifting machinery is installed by a competent person or an origin manufacturer; and

(v) ensure that the plant requiring certificate of fitness is tested or examined as specified in the design verification.

3. Occupational Safety and Health (Notification of Accident, Dangerous Occurrence, Occupational Poisoning and Occupational Disease) Regulations 2004 ("NADOPOD Regulations")

The NADOPOD Regulations provide that whenever any accident arising out of or in connection with work which caused any person either death or serious bodily injury which prevents the person from following his normal occupation for more than 4 calendar days or where a dangerous occurrence as specified under the NADOPOD Regulations takes place in any place of work, the employer shall:

(i) notify the nearest Department of Occupational Safety and Health office by the quickest means available; and

(ii) within 7 days send a report in an approved form.

Every employer shall also record and maintain a register, in an approved form of all accidents and dangerous occurrences which have occurred or all occupational poisonings or occupational diseases which have occurred or are likely to occur arising out of or in connection with work under his control, whether or not the accidents, dangerous occurrences, occupational poisonings and occupational diseases have been reported under the NADOPOD Regulations.

The record shall be kept at the place where the work to which it relates is carried on or, if this is not practicable, at the usual place of business of the employer or self-employed person and an entry in the registry shall be kept for at least 5 years from the date on which it was made.

4. Street, Drainage and Building Act 1974 ("SDBA"), Uniform Building By-Laws 1984 ("UBBL")

The SDBA is enforced by the local authorities of Peninsular Malaysia and it provides for the requirement of having a Certificate of Completion and Compliance ("**CCC**") for the occupation of any building or any part thereof.

Under the UBBL which was issued pursuant to the SDBA, a CCC will only be issued by the local authority upon receipt of certification in relevant forms by a qualified person, namely, an architect, registered building draughtsman or engineer.

A qualified person must be satisfied that, to their best knowledge:

(i) the relevant building has been constructed in accordance to UBBL;

(ii) any conditions imposed by the local authority have been satisfied;

(iii) all essential services have been provided; and

(iv) responsibilities have been accepted for the portions that are being concerned with.

Any person who occupies or permits to be occupied any building or any part thereof without a CCC shall be liable on conviction to a fine not exceeding RM250,000 or to imprisonment for a term not exceeding 10 years or to both.

5. Employees' Minimum Standards of Housing, Accommodations and Amenities Act 1990 ("EMSHAA"), Employees' Minimum Standards of Housing, Accommodations and Amenities (Accommodation and Centralized Accommodation) Regulations 2020 ("EMSHAA Regulations")

The EMSHAA prescribes, amongst others, the minimum standards for accommodations for employees and centralised accommodations and requires employers to provide health, hospital, medical and social amenities.

The EMSHAA imposes the duty and responsibility on employers or centralised accommodation providers to, amongst others, ensure that:

(i) every accommodation provided for employees complies with the minimum standards required under the EMSHAA and any regulations issued under the EMSHAA;

(ii) no employee accommodation will be provided to an employee unless such accommodation is certified with a Certificate for Accommodation;

(iii) the employee accommodation has decent and adequate amenities in accordance with the EMSHAA and any regulations issued under the EMSHAA; and

(iv) preventive measures are taken to contain the spread of infectious diseases as ordered by the Medical Officer of Health in accordance with the relevant laws and the employer will, at his own expense, make arrangements as ordered by the Medical Officer of Health so that all or any of the employees be given immunisation against any infectious disease.

An employer who provides accommodation that is not certified with the Certificate for Accommodation to an employee commits an offence and shall, on conviction, be liable to a fine not exceeding RM50,000.

Further, the EMSHAA Regulations imposes, amongst others, the minimum requirements for employee accommodations including the size of floor area for bedrooms and sleeping areas, the obligation on employers or centralised accommodation providers to ensure the provision of water and electricity supply as well as basic amenities.

6. Industrial Coordination Act 1975 ("ICA")

The ICA governs the licensing requirement of manufacturing licences in Malaysia. The legislation requires any person engaging in any manufacturing activity in Malaysia with a shareholder's fund of RM2.5 million and above or employing 75 or more full-time paid employees to obtain a manufacturing licence. Failure to observe and adhere to the licensing requirements under the ICA will constitute an offence which is punishable on conviction by a fine not exceeding RM2,000 or to a term of imprisonment not exceeding 6 months and to a further fine not exceeding RM1,000 per day during which the non-compliance continues.

A manufacturing licence may be revoked if the manufacturer to whom a licence is issued:

(i) has not complied with any condition imposed in the licence;

(ii) is no longer engaged in the manufacturing activity in respect of which the licence is issued; or

(iii) has made a false statement in his application for the licence.

ANNEXURE E: GOVERNING LAWS AND REGULATIONS

(II) INDONESIA

1. Law No.7 of 2014 on Trade ("Trade Law")

A foreign investment company ("**PT PMA**") engaged in the business of importing and distributing goods in Indonesia, including aftersales services (as applicable) ("**PT PMA Distribution Company**"), is generally allowed to be 100% foreign-owned, provided that PT PMA Distribution Company complies with all requirements under the Trade Law. These requirements include the following:

(i) Obtaining all necessary business licences, specifically: (a) a Business Identification Number (*Nomor Induk Berusaha*, NIB), which also functions as a general importer licence (API-U), (b) Standard certification, (c) that is environmentally related and (d) a Warehouse Permit ().

(ii) The PT PMA Distribution Company must appoint a separate fully domestically-owned Indonesian wholesaler company (*Penanaman Modal Dalam Negeri*, PMDN) as an intermediary between the PMA and the retailer.

(iii) Complying with the following regulatory requirements:

(a) As an importer, PT PMA Distribution Company must adhere to the following: (i) it may not import certain regulated goods, (ii) goods imported must be new, except for goods that are allowed to be imported in a less than new condition under the relevant regulations, (iii) import restrictions and/or provisions on verification or technical review of import of goods set out under a MoT regulation and (iv) post-border import regulations.

(b) As a wholesaler, PT PMA Distribution Company is prohibited from distributing goods directly to end customers (i.e., at the retail level), and the sale of goods directly to the general consumers may be performed by a retailer. Given this, PT PMA Distribution Company may not sell to the general consumers but must do so through its (existing or new) retail channels.

(iv) The products sold by PT PMA Distribution Company comply with labelling, product or service standardisation, and technical requirements.

2. Product Standardisation Laws and Regulations

Product Standardisation Laws and Regulations are outlined in the Trade Law, Law No.20 of 2014 on Standardisation and Conformity Assessments, Government Regulation No.34 of 2018 on the National Standardisation and Conformity Assessment System and other implementing regulations ("**Product Standardisation Laws and Regulations**"). These laws and regulations oblige all goods and/or services traded or provided within the territory of Indonesia to comply with standardisation requirements, including:

(i) compulsory Indonesian National Standards (*Standar Nasional Indonesia,* "**SNI**");

(ii) compulsory technical requirements; and

(iii) compulsory qualifications.

To fulfil these requirements, companies must, among other things, (i) affix the SNI mark or a conformity mark, or provide a certificate of conformity issued by an accredited authority; (ii) ensure proper labelling; and (iii) provide a brochure.

Any non-compliance with this obligation will result in a prohibition on trading their goods in Indonesia and/or the imposition of administrative sanctions.

ANNEXURE E: GOVERNING LAWS AND REGULATIONS

3. Law No.1 of 1970 regarding Occupational Health and Safety ("OHS Law")

The OHS Law stipulates that all workplaces involving the use of machinery, devices, tools, appliances, equipment, or installations that are hazardous or may pose risks of accidents, fires, or explosions must be manufactured, tested, and utilised and must comply with the following occupational health and safety requirements:

(i) prevent and reduce accidents;

(ii) prevent, mitigate, and extinguish fires;

(iii) prevent and reduce explosion hazards;

(iv) provide opportunities or ways to save the workers during fires or other dangerous events;

(v) provide aid in an accident;

(vi) provide personal protection equipment to workers;

(vii) prevent and control the occurrence or spreading of temperature, humidity, dust, dirt, smoke, steam, gas, wind, weather, light or radiation, sound, and vibration;

(viii) prevent and control the occurrence or spread of diseases due to work, both physical and psychological, poisoning, infections, and transmissions;

(ix) provide sufficient and appropriate information;

(x) provide good air temperature and humidity;

(xi) provide adequate air fresheners;

(xii) maintain cleanliness, health, and orderliness;

(xiii) obtain compatibility between manpower, work equipment, environment, methods, and the work process;

(xiv) secure and expedite the transportation of people, animals, plants, or goods;
(xv) secure and maintain all types of buildings;

(xvi) secure and expedite the work of loading and unloading, the treatment, and storage of goods;

(xvii) prevent exposure to dangerous or unstable electrical lines or installations;

(xviii) adjust and improve security in work where there is a greater danger of accidents.

4. Ministry of Manpower Regulation No.5 of 2021 ("MoM 5/2021")

MoM Regulation No.5/2021 obliges employers to report every workplace accident to the Indonesian Social Welfare Manpower administration body (*Badan Penyelenggara Jaminan Sosial Ketenagakerjaan,* **BPJS Manpower**) and the local manpower office within 2 x 24 hours after the occurrence of the accident or the diagnosis of a workplace disease.

The company is also obliged to submit a second report on the outcome of the accident to the BPJS Manpower administration body and the local manpower office. This report must be submitted within 2 x 24 hours from the date on which the employee has been declared cured, disabled or deceased.

ANNEXURE E: GOVERNING LAWS AND REGULATIONS

MoM Regulation No. 5/2021 regulates the following types of workplace accidents:

(i) workplace accidents occurring due to the work itself or within the workplace;

(ii) accidents that occur during an employee's regular commute from his/her place of residence to the workplace. Such accidents must be proven by a statement from the local police or two witnesses;

(iii) accidents that occur when employees are carrying out their duties or during business trips. Such accidents must be proven by a statement from the local police or two witnesses;

(iv) accidents during working hours or during rest periods, if the employee was doing urgent work or was given approval to work during a rest period. Such accidents must be proven by a statement from the local police or two witnesses and an assignment letter from the company;

(v) disease/illness due to the employee's job;

(vi) sudden death at work. MoM Regulation No.5/2021 refers to a situation where an employee, without any known reason, suddenly dies in a workplace or when an employee falls sick within the workplace and, after treatment, dies within 24 hours;

(vii) accidents that occur during overtime, which must be proven with company authorisation for the employee to do overtime work;

(viii) accidents that occur when carrying out other types of work for the company's benefit, which must be proven by a company assignment letter;

(ix) accidents that occur during an employee's commute to or from work or to do work when the employee is on leave;

(x) accidents that occur during an employee's commute to and from the base camp and the employee's residence, which must be supported by a further explanation from the company and the employee's work schedule; and/or

(xi) accidents that occur during an employee's regular weekend commute to and from the employee's work location to the employee's actual place of residence (outside the work location).

(The rest of this page has been intentionally left blank)