

Private & Confidential

13 August 2025

Muhammad Rifdi Bin Rozan

No 35
Jalan Padi Huma 1
Bandar Baru Uda
81200 Johor Bahru
Johor

Dear Rifdi,

LETTER OF EMPLOYMENT

We are pleased to offer you employment as **Associate, Audit** at Career Level 3 with the Firm under the following terms and conditions:

- (a) You are to commence work on **8 September 2025**.
Kindly report to work at 8.30 a.m., Deloitte, Suite 27-01, Level 27 Menara JLAND, Johor Bahru City Center, Jalan Tun Abdul Razak, 80888, Ibrahim International Business District, Johor
- (b) Your monthly salary will be **RM3,970**. Bonus is non-contractual and may be considered at the sole discretion of the Firm based on each confirmed employee's and the Firm's overall performance.
- (c) You will be on probation for a period of six (6) months from the commencement date of your employment of duties. Your probation maybe extended at the discretion of the Firm to assess your suitability for employment. During the probationary period, your employment maybe terminated without assigning any reasons thereof by either party by giving one (1) week notice in writing to the other.
- (d) The Firm or confirmed employee may give two (2) months written notice to the other to terminate employment or either party may terminate employment without notice by paying to the other an indemnity equivalent to the period of notice or if the notice has already been served, by paying an indemnity equivalent to the unexpired period of notice. Accumulated unutilized annual leave and overtime leave shall not form part of the notice period unless with prior approval of the partner in charge.
- (e) As part of the terms and conditions of employment and as part of your continuous development, you are required to enrol in the ICAEW professional certification which is recognised by the Company within 1 month of your commencement date under the Firm's sponsorship. During your employment with the company, you agree to actively pursue and complete the professional certification
- (f) Your employment is subject to your compliance with any conditions of service or Firm's policies and practices either expressed or implied, for the time being in force, in breach whereof, you will be subject to disciplinary action, and depending on the severity of the breach, may result in instant dismissal.



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- (g) You agree to devote full time to our Firm. Full time shall be defined to mean the regular established working hours of our Firm, plus such overtime as the requirements of our Firm and the servicing of our clients dictate.
- (h) You agree not to undertake part-time or any other employment, whether paid or unpaid, or have personal business unless with the prior written consent of the Business Leader or the Country Managing Partner of the Firm. You understand and agree that in order to render the most effective service to the practice and its clients, employees must give their exclusive attention to their assigned work and are prohibited from being involved in any other employment or outside engagements.
- (i) You are required to work at the Firm's premises, or travel and work at other offices as required, including but not limited to clients' office(s), wherever situated in Malaysia and/or overseas, for secondments, transfers, assignments, training and/or whatsoever other businesses related to the Company, as and when required by the Firm and for such duration as is stipulated by the Firm.
- (j) You agree that the Firm may at its absolute discretion, second, transfer or assign you to another division, department, location or branch/office within the Firm, the Deloitte group or the Deloitte Touche Tohmatsu group.
- (k) You agree to undergo medical examination(s) at the Firm's selected panel hospital(s) and/or clinic(s) in the course of your employment, as and when required by the Firm, and you agree to consent release of medical opinion and medical examination report to the Firm.
- (l) You agree and hereby confirm your consent for the Firm and/or its appointed agent(s) to conduct Background and Reference Checks on you including, but not limited to, checks on criminal, financial, credit, employment history, information from your referees, public records, and etc throughout the course of your employment, and as and when required by the Firm. You further agree and confirm your consent to fully release your Background and Reference Check reports and information to the Firm. Such information obtained will be held in confidence in accordance with the Firm's policies.
- (m) As a professional services Firm, our independence with respect to our clients is of extreme importance. In addition, we have a professional responsibility to our clients to respect the confidential nature of their affairs. The professionalism and reputation of our Firm depends on that confidence being strictly maintained.

Accordingly, you agree to sign the "*Independence and Confidentiality Agreement*" attached to this Letter of Employment, which will form part of the terms and conditions of your employment. Any breach of terms of the Independence and Confidentiality Agreement will be deemed to be an act of serious and willful misconduct on your part, which will render dismissal pursuant to para (f) hereof. Any unauthorized disclosure of confidential data, including salary information, by employees could render disciplinary action up to, and including termination from employment.



(n) Your annual leave entitlements will be as follows:

- (i) Fifteen (15) working days if you have continuously served for a period of one year or more but less than five years.
- (ii) Sixteen (16) working days if you have continuously served for a period of five years or more.

Approval of annual leave will be at the discretion of the Firm.

- (o) The Firm operates on a regular work week of 40 hours which are from 8.30 am to 5.30 pm Monday to Friday. However, in order to perform the job effectively you may be required to work additional hours as appropriate or as is required by the Firm.
- (p) During the course of your employment with the Firm – Deloitte PLT, you will come across information relating to Deloitte Entities including the Firm – Deloitte PLT (“Deloitte”) and Deloitte’s clients’, businesses and operations. You are required to preserve the confidentiality of such information and all other information considered confidential in nature by Deloitte and, where applicable, the relevant local law. This information must not be communicated to any organisation or individual, other than those who are approved by Deloitte to have access to the information in the course of your work. You agree that you shall at all times maintain such confidentiality obligations during and after your employment with the Firm – Deloitte PLT
- (q) In addition, you must also not remove any confidential information, either in printed or electronically stored form, from the premises of Deloitte without proper advance written authorisation. These are Deloitte’s properties and they include without limitation, any copies, abstracts, summaries, reports, tapes, disks and other documents that you may prepare from the confidential information. Any willful destruction and/or vandalism to the Firm’s Books and Records by you shall be deemed to be an act of serious and willful misconduct on your part which will render you liable for instant dismissal pursuant to Para (f) hereof.

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It should be noted that other terms and conditions of service will be governed by the Firm's policies and regulations which may be issued and notified to you from time to time. Kindly also refer to the contents of the Employee Handbook which also form part of the terms & conditions of service applicable to you.

You will be assigned a Coach who will provide you counseling, guidance, career development and coaching over the course of your employment.

We would like to welcome you to the Firm and wish you every success in your career with us. Kindly indicate your acceptance of this offer and the aforesaid terms and conditions by signing on the duplicate copy of this letter and returning the same to us within 5 working days. Should you have any queries on the above, please do not hesitate to contact Human Resources Department at (6) 03-7610 8888.

Yours truly,



Lim Sook Fund

Director, Human Resources

I hereby confirm that I have read and fully understood the terms and conditions of this offer of employment which I accept.



Signature	:	_____
Name	:	<u>Muhammad Rifdi Bin Rozan</u>
I/C No.	:	<u>001108-01-0185</u>
Date	:	<u>18 August 2025</u>