



SURUHANJAYA SYARIKAT MALAYSIA  
COMPANIES COMMISSION OF MALAYSIA

EDUCATION FOR SUSTAINABLE DEVELOPMENT:  
**PROMOTING TECHNICAL EDUCATION  
AND VOCATIONAL TRAINING (TEVT)**



BEST BUSINESS PRACTICE  
CIRCULAR 4/2013



EDUCATION FOR SUSTAINABLE DEVELOPMENT:  
**PROMOTING TECHNICAL  
 EDUCATION AND VOCATIONAL  
 TRAINING (TEVT)**

## OBJECTIVES

- The objectives of this Best Business Practice Circular 4/2013 are:
  - To promote and support public-private partnership (PPP) in providing technical education and vocational training (TEVT), as an alternative to mainstream education especially for school drop-outs; and
  - To provide the corporate sector with guidance on responsible employment of young workers who come from TEVT programmes, and respecting and supporting children’s rights based on the Children’s Rights and Business Principles (CRBP) that was launched in Malaysia on 11<sup>th</sup> September 2012.

## BACKGROUND

### The Definition of Technical Education and Vocational Training (TEVT)

- According to the Malaysia Education Blueprint 2013-2025 Preliminary Report, TEVT is defined as follows:

**“Vocational education prepares students for career requiring expertise in a specific set of techniques. These careers range from technical or vocational skills like carpentry to positions in engineering and other occupations. In contrast to the technical stream which prepares students for further education, the vocation stream is more career oriented.”<sup>1</sup>**

It is further understood to be:

- An integral part of general education;
- A means of preparing for occupational fields and for effective participation in the world of work;
- An aspect of lifelong learning and a preparation for responsible citizenship;
- An instrument for promoting environmentally sound sustainable development; and
- A method of facilitating poverty alleviation.<sup>3</sup>

- The United Nations Educational, Scientific and Cultural Organisation (UNESCO) defines

**“technical and vocational education to aspects of educational process involving, in addition to general education, the study of technologies and related sciences, and the acquisition of practical skills, attitudes, understanding and knowledge relating to occupations in various sectors of economic and social life”.<sup>2</sup>**

1. Ministry of Education, Malaysia Education Blueprint 2013-2025: Preliminary Report, <http://www.moe.gov.my/userfiles/file/PPP/Preliminary-Blueprint-Eng.pdf>, page 7-7  
 2. United Nations Educational, Scientific and Cultural Organisation, <http://www.unesco.org/new/en/newdelhi/areas-of-action/education/technical-vocational-education-and-training-tvet/>  
 3. UNESCO and ILO (2002) Technical and Vocational Education for the Twenty-First Century: ILO and UNESCO Recommendations, UNESCO, Paris and ILO, Geneva, <http://unesdoc.unesco.org/images/0012/001260/126050e.pdf>, page 7

## Technical Education and Vocational Training as a Priority Agenda in Malaysia

4. The Government seeks collaboration with the corporate sector in addressing socio-economic challenges through education, as there are links between education and economic advancement. The rapid changes in technology, work and social environment must be addressed to keep up with local and global demands.
5. In order to meet global market demands, the Ministry of Education (MOE) launched the Preliminary Report of the Malaysia Education Blueprint (the Blueprint) on the 12<sup>th</sup> September 2012 echoing the Government's plan to transform the national education system to prepare children in Malaysia to meet global standards.
6. Under the Tenth Malaysian Plan (10MP), the Department of Skills Development (DSD) under the Ministry of Human Resources, has been given the responsibility to mainstream skills training through TEVT.<sup>4</sup> The DSD has taken proactive measures by establishing the Skills Malaysia Partnership (SMP) Unit to reinforce strategic relationships and cooperate with the private sector.
7. Under the National Economic Model (NEM), the Strategic Reform Initiatives (SRI)<sup>5</sup> is intended to develop a quality and skilled workforce through a targeted and holistic education system. It also seeks to nurture skilled and inquisitive minds to generate innovative workers. These efforts will continue to drive productivity forward.<sup>6</sup>
8. Entry Point Projects (EPP) 5, under the National Key Economic Areas (NKEA), lay down projects that aim to scale up private skill training provisions, which could increase the number of skilled workers to 50% by 2020.<sup>7</sup> These projects include providing past Sijil Peperiksaan Malaysia (SPM) students or school drop-outs with greater opportunities to continue pursuing alternative education in the form of TEVT.
9. The Government is undertaking many measures to encourage the corporate sectors' involvement in the development of highly skilled workers. These include providing and matching training grants to assist employers of small and medium industries, financial assistance in the form of loans for training, joint fund financing with employers for PhD studies in a related industry, expansion of the National Dual Training System (NDTS)<sup>8</sup> which covers SPM school leavers and those unable to complete full secondary or 11 years of education and awarding Malaysian Skills Certificates and to encourage various PPP.<sup>9</sup>
10. The recent 2013 Budget announced a financial allocation of RM3.7 billion to train students in technical and vocational fields.<sup>10</sup> The agencies below have been appointed by the Government to provide financial support in the form of loans, sponsorships and contributions, to employees from various industrial sectors:<sup>11</sup>
  - (i) Ministry of Human Resources through the Skill Development Fund;
  - (ii) Pembangunan Sumber Manusia Berhad through the Human Resources Development Fund (HRDF);
  - (iii) Ministry of Science, Technology and Innovation through the *Sistem Pembangunan Modal Insan (E-HCD)*; and
  - (iv) Malaysian Statutory Bodies Association through the *Yayasan Amanah Latihan Berkanun*.

4. The DSD's main areas of focus are to improve the perception towards TEVT, nurturing effective and knowledgeable TEVT instructors, structuring the TEVT curriculum to fulfil the needs of industry and creating an impeccable and dynamic TEVT delivery system.

5. SRIs are policy measures that will make Malaysia more competitive. 51 policy measures have been clustered into two groups to ensure execution. 14 of these measures were housed in existing 'Natural Homes' in various NKEAs and NKRAAs, whilst the remaining 37 policy measures have now been clustered into 6 Strategic Reform Initiatives (SRIs) namely (1) Competition, Standards & Liberalization, (2) Government's Role in Business, (3) Human Capital Development, (4) Public Service Delivery, (5) Narrowing Disparities (Bumiputera SMEs) and (6) Public Finance.

6. Economic Planning Unit, Prime Minister Department, National Economic Model for Malaysia, Part 1: Strategic Direction Policy, 30 March 2010, <http://www.neac.gov.my/publications.php?subcategory=nem%20reports&ID=278&title=part%201%20-%20new%20economic%20model%20for%20malaysia%20-%20strategic%20policy%20directions%20-%20full%20report,page%20>

7. Economic Transformation Programme, National Key Economic Areas, Entry Point Project 5

8. The National Dual Training System (NDTS) will expand its current curricula to provide specialized training and coaches to cater to the needs of drop-outs and additional funds will be used to provide allowances for apprenticeships and to cover training costs.

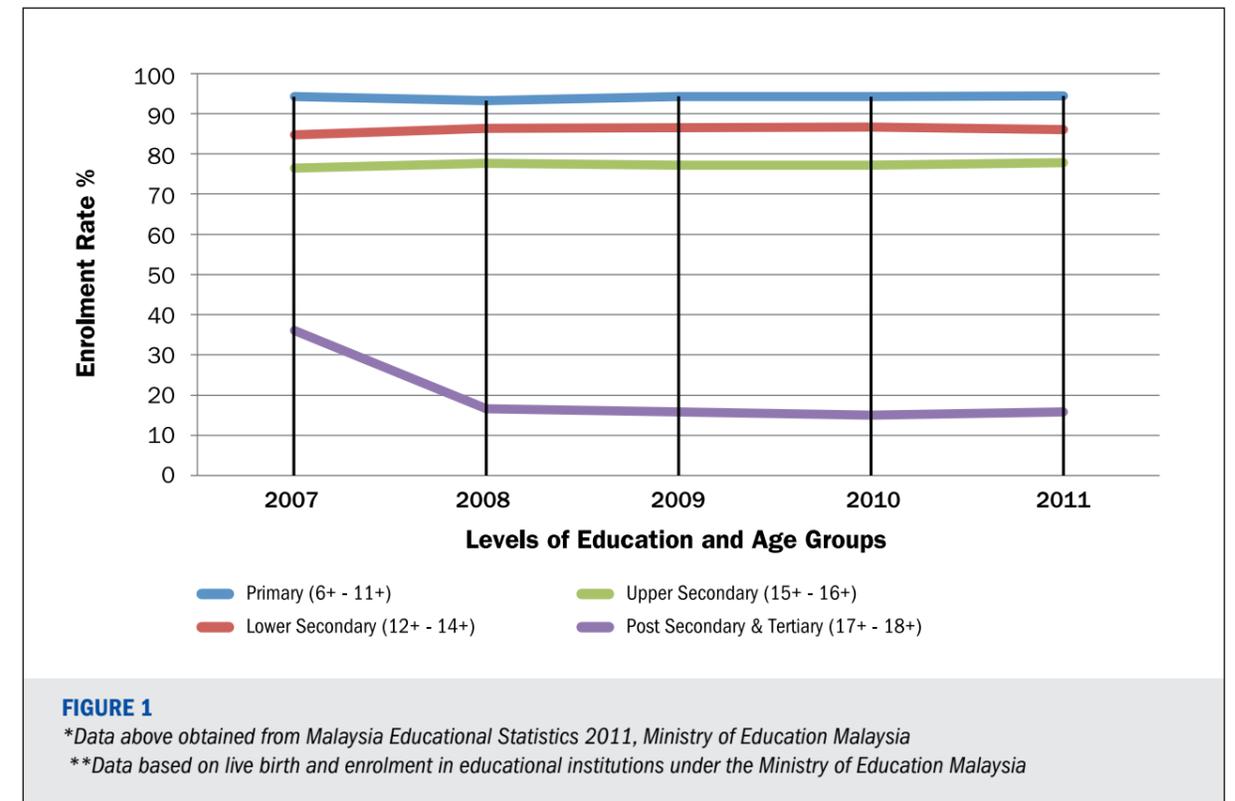
9. Office of the Prime Minister of Malaysia, Tenth Malaysia Plan 2011-2015, Speech by the Prime Minister in the Dewan Rakyat, 10 June 2010, [http://www.pmo.gov.my/?menu=speech&news\\_id=297&page=1676&speech\\_cat=2](http://www.pmo.gov.my/?menu=speech&news_id=297&page=1676&speech_cat=2)

10. Ministry of Finance Malaysia, The 2013 Budget, [http://www.treasury.gov.my/images/pdf/budget/bs13.pdf,paragraph 65](http://www.treasury.gov.my/images/pdf/budget/bs13.pdf,paragraph%2065)

11. Ibid.

# THE BUSINESS CASE: GAPS IN EDUCATION

## Issue of School-Dropouts Enrolment Rates by Level of Education

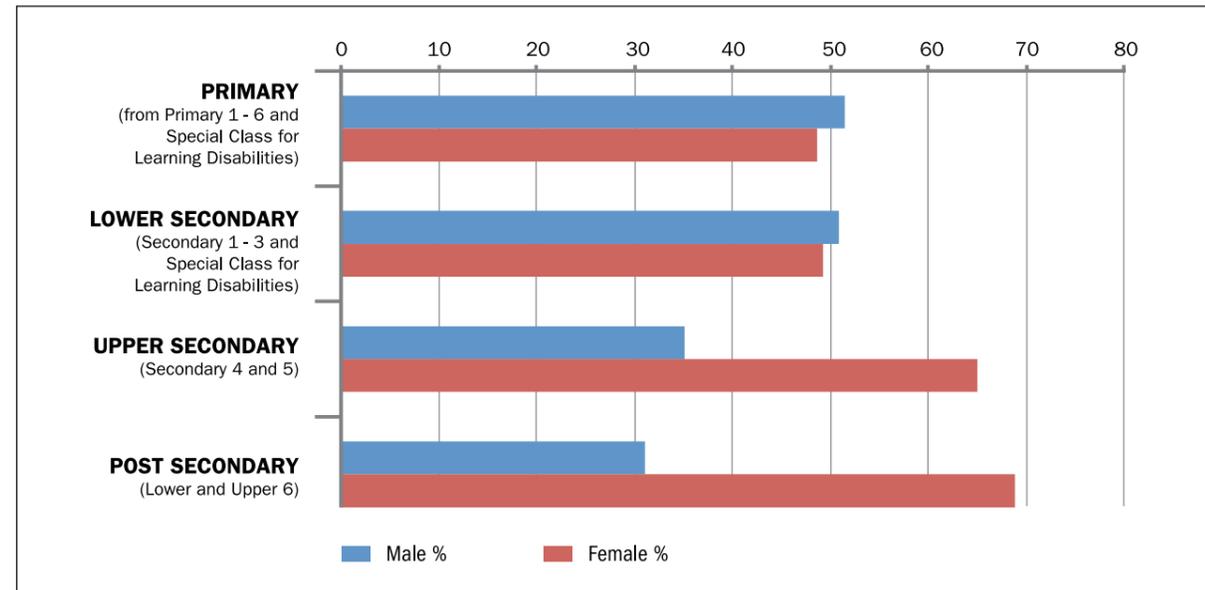


11. According to the data compiled in the Malaysian Educational Statistics 2011, the enrolment rate for primary level reached above and beyond 90% from 2007 to 2011 (Figure 1). For the lower and upper secondary levels, the figures were below 90% and below 80% respectively. The rates continue to decline further at the post-secondary and tertiary level to below 20%, from 2008 to 2011.
12. Low academic achievement, low interest and disciplinary problems<sup>12</sup> may cause students to drop-out of school. According to a 2004 MOE and UNESCO study, approximately 85% of school drop-outs from less developed states in Malaysia come from poor families. The aforementioned reasons coupled with poverty can cause students from poor families to be at greater risk of dropping out and eventually consumed into the workforce. More often than not, they become young workers and do not have an opportunity to benefit from the education system.<sup>13</sup>

12. Economic Planning Unit, Prime Minister's Department Malaysia and United Nations Country Team Malaysia, Malaysia: The Millennium Development Goals at 2012, April 2011, [http://www.undp.org.my/files/editor\\_files/files/Malaysia%20MDGs%20report%20clean%200419.pdf](http://www.undp.org.my/files/editor_files/files/Malaysia%20MDGs%20report%20clean%200419.pdf), page 37

13. Ibid.

### Enrolment Rates by Gender and Level of Education



**FIGURE 2**

\*Data above obtained from Malaysia Educational Statistics 2011, Ministry of Education Malaysia  
 \*\*Data based on enrolment in educational institutions under the Ministry of Education Malaysia

13. An Education for All Mid-Decade Assessment (EFA-MDA) analysis revealed that boys' enrolment rates are significantly lower than those of girls in Malaysia.<sup>14</sup> This is reflected in **Figure 2** based on the Malaysia Educational Statistics 2011, which indicates almost equal enrolment rates for both male and female students in the primary and lower secondary levels. At the upper secondary and post-secondary levels, male student enrolment rates are recorded at about half of the female enrolment rates.

14. The Blueprint acknowledges the gender gap in education as significant and on the rise.<sup>15</sup> Boys are more likely to drop-out of the mainstream education system and female students make up about 70% of the latest incoming cohorts in some universities.<sup>16</sup>

15. An underlying gender perception that boys are more independent, believed to be less interested in learning, and have the potential to earn money while working can also be contributory factors to boys dropping out of the education system.<sup>17</sup>

16. Recent research from the United Nations Girls' Education Initiative (UNGEI) found that "wide education structures such as the legislated years of compulsory education, whether education is provided for free and the process of academic streaming" can become unintended push factors that cause boys to leave school.<sup>18</sup>

17. The same UNGEI research attributes the gender divide to the opinion that boys consider attending mainstream schooling is only for girls. Many boys expressed the opinion that being studious and hardworking are feminine attributes.<sup>19</sup>

18. Specific to Malaysia, a study conducted by Goolamally & Ahmad (2010) found that the under-performance of boys is a result of the differences in learning styles between genders and the supposition that boys would prefer a more hands-on approach when it comes to education.<sup>20</sup>

19. In addition, factors such as transport difficulties in remote rural areas, migration due to economic factors, the need to help on the family farm and to take care of siblings, employment, early marriage and lack of family support, are prominent in Sabah and Sarawak, as identified in a report by the Educational Policy Planning and Research Division, MOE.<sup>21</sup>

20. The UNGEI research recommended an urgent need to initiate a holistic discussion on education that also includes the provision of vocational education to a wider scale in East Asia and the Pacific.<sup>22</sup>



## THE NEED FOR TEVT

21. Currently, 77% of the labor force in Malaysia possesses 11 years of education and only 28% of the jobs are in the higher skill bracket. The Economic Planning Unit (EPU) predicts that by 2020 the labor force in the higher skill bracket jobs will only increase by 4%. However, the Government's aim is to reach 33% by 2015 and 50% by 2020.<sup>23</sup>

22. The number of students enrolled in vocational secondary schools has fallen from 62,200 in 2008 to 51,500 in 2011.<sup>24</sup> In 2008, the Ministry of Human Resources reported a labor shortage of over 700,000 skilled workers in the manufacturing, agriculture and construction industries.

23. It is predicted that demands for vocational skills will continue to rise. This is due to the expected 3.3 million jobs that will be created under the NKEA by 2020 where 46% of these jobs will require vocational certificates or diplomas.<sup>25</sup> In order to fulfill this demand, 50,000 additional places in vocational education need to be created each year.

14. UNICEF, Education for All Mid-Decade Assessment, Gender Equality in Education, East Asia and Pacific, 2009, [http://www.unicef.org/eapro/Gender\\_progressNote\\_web.pdf](http://www.unicef.org/eapro/Gender_progressNote_web.pdf), page 26  
 15. Ministry of Education, Malaysia Education Blueprint 2013-2025: Preliminary Report, <http://www.moe.gov.my/userfiles/file/PPP/Preliminary-Blueprint-Eng.pdf>, page 3-19  
 16. Ibid.  
 17. United Nations Girls' Education Initiative, Why are boys under-performing in Education?: Gender Analysis of Four Asia-Pacific Countries, [http://www.ungei.org/files/report\\_why\\_are\\_boys\\_underperforming\\_FINAL.pdf](http://www.ungei.org/files/report_why_are_boys_underperforming_FINAL.pdf), page 2  
 18. Ibid.  
 19. Ibid., page 28

20. Ibid., page 29  
 21. Economic Planning Unit, Prime Minister's Department Malaysia and United Nations Country Team Malaysia, Malaysia: The Millennium Development Goals at 2012, April 2011, [http://www.unpd.org.my/files/editor\\_files/files/Malaysia%20MDGs%20report%20clean%200419.pdf](http://www.unpd.org.my/files/editor_files/files/Malaysia%20MDGs%20report%20clean%200419.pdf), page 37  
 22. United Nations Girls' Education Initiative, Why are boys under-performing in Education?: Gender Analysis of Four Asia-Pacific Countries, [http://www.ungei.org/files/report\\_why\\_are\\_boys\\_underperforming\\_FINAL.pdf](http://www.ungei.org/files/report_why_are_boys_underperforming_FINAL.pdf), page 33  
 23. Organisation for Economic Co-operation and Development (OECD), Local Economic and Employment Development (LEED) Working papers 2012/2, Skills Development Pathways in Asia, page 28  
 24. Ministry of Education, Malaysia Education Blueprint 2013-2025: Preliminary Report, <http://www.moe.gov.my/userfiles/file/PPP/Preliminary-Blueprint-Eng.pdf>, page 7-7  
 25. Ibid.

# IMPLEMENTATION GUIDELINES

24. By promoting the involvement of the corporate sector in TEVT, inevitably young people undergoing or who have undergone TEVT will eventually become young workers under the employment of the corporate sector. Hence, it is important for the corporate sector, as an employer, to take into consideration and observe the specific needs and treatment of these young workers.
25. The Convention on the Rights of the Child (CRC), acceded by Malaysia in 1995, upholds every child's right to education. Article 28 of the CRC states that "a State Party shall...(b) encourage the development of different forms of secondary education, including general and vocational education, make them available and accessible to every child..." and "...(e) take measures to encourage regular attendance at schools and the reduction of drop-out rates...". Article 1 of the CRC defines the child as anyone below the age of 18.

## Guiding Principles for the Employment of Young Workers

Principle 3 of the Children's Rights and Business Principles (CRBP)<sup>26</sup> states,

**"All business should provide decent work for young workers, parents and caregivers".**



The corporate responsibility to respect includes:

- a. Providing decent work for young workers**  
Respect the rights of children above the minimum working age, and promote social dialogue and rights at work, provision of safe working conditions, protection from abuse and exploitation, and access to gender-appropriate water, sanitation and hygiene facilities.
- b. Being responsive to the vulnerability of young workers above the minimum age for work**
- i. All business should adopt and endorse, at the highest level, their policy commitment regarding the rights of children and of *young workers*, including their right to be protected from violence and abuse. The policy should protect children above the minimum age for regular work from hazardous work: it should consider, among other things, limits to hours of work; restrictions on work at dangerous heights, as well as work with dangerous machinery, equipment and tools; the transport of heavy loads; exposure to hazardous substances or processes, and difficult conditions such as work at night or work where the *young worker* is unreasonably confined to the premises of the employer. Responsibility for implementing this

policy must be mainstreamed and shared by management, although the business may choose to allocate specific managerial responsibility for supervising its implementation.

- ii. Business policies on harassment should pay attention to the vulnerability of *young workers*. These policies should be enforced consistently and employees and others on company premises should receive training on them. Grievance mechanisms should be effective and also accessible to *young workers*.
- iii. Business may require management and encourage trade unions and their elected representatives to pay special attention to protecting the rights of *young workers*. Trade unions may decide to elect *young worker* representatives/stewards to monitor working conditions of youth; this is a matter for the autonomous decision of the trade union concerned.

The corporate commitment to support includes:

- c. Providing decent work for young workers**  
Promote *decent work* opportunities for *young workers*, including age-appropriate social protection and health information and services. Quality education and relevant vocational training and livelihood development programmes are of particular importance, as is the opportunity to earn a living.
- d. Providing decent working conditions that also support workers, both women and men, in their roles as parents or caregivers**  
Beyond legal compliance, pay particular attention to working conditions such as the payment of a living wage, length and flexibility of working hours, provisions for pregnant and breastfeeding women, need for parental leave, supporting migrant and seasonal workers with distance parenting, and facilitating access to good quality child care, health care and education for dependents.

## Corporate Sector in Technical Education and Vocational Training

TARGET GROUP	WHAT THE CORPORATE SECTOR CAN DO
School drop-outs under the age of 18 years/ students who do not complete secondary education/ students who do not perform well academically	<ul style="list-style-type: none"> <li>Provide TEVT to the target group, giving them the opportunity to continue an alternative education path</li> <li>Provide employment to the target group that received TEVT after they attain the age of majority (18 years)</li> </ul>
Young workers between the age of 16 - 18	<ul style="list-style-type: none"> <li>Provide continuous TEVT for young workers to improve skills so they may continue to receive their right to education</li> </ul>

26. Additionally, cultural or traditional barriers need to be taken into consideration, particularly when it involves vulnerable groups such as girls, indigenous people and/or immigrants by determining the modes of training delivery.<sup>27</sup>
27. The corporate sector is ideally placed to design content for TEVT that reflects the labor market demands, and can evaluate and provide feedback on overall performance in order to support and continuously improve the system.
28. In regards to the quality of TEVT, the corporate sector should ensure that training be relevant to the local labor market by ensuring that the trainees will have access to employment upon completion of the course.

26. UNICEF, UN Global Compact, Save the Children, Children's Rights and Business Principles, [http://www.unicef.org/malaysia/Childrens\\_Rights\\_and\\_Business\\_Principles.pdf](http://www.unicef.org/malaysia/Childrens_Rights_and_Business_Principles.pdf), page 20 and 21

27. United Nations Girls' Education Initiative, Why are boys under-performing in Education?: Gender Analysis of Four Asia-Pacific Countries, [http://www.ungei.org/files/report\\_why\\_are\\_boys\\_underperforming\\_FINAL.pdf](http://www.ungei.org/files/report_why_are_boys_underperforming_FINAL.pdf), page 2

# IMPLEMENTATION BENEFITS

In supporting and embarking on the PPP in providing TEVT for school drop-outs, listed below are some implementation benefits for both the corporate sectors and target industries.

- 29. On-the-job training can help produce skills and competencies that may enhance a company's profitability and operability. Businesses are well placed as they know and understand the requirements and needs of its business industry.
- 30. Businesses have the essential skills to provide TEVT that is in-line and palatable with a company's operations. This initiative builds a pool of talent that is ready with the required skills to become employees of a company.
- 31. The Government wants to encourage and intensify the involvement of the corporate sector through PPP to establish accredited in-house training programmes that extend beyond its employees. The delivery of direct training from companies in specific industries will ensure that the training content best fulfills the needs of the industry.
- 32. This is an opportunity for companies to attain formal certification for their CSR initiatives either under the Malaysian Skills Certification system or by an international certification body. This may have the potential of building a company's brand as the "business-to-go-to" to learn a skill. In doing so, businesses are also building the skills of the nation, which is imperative to economic priorities.

## FOR THE PRIVATE SECTOR

- a. Provision of TEVT as a Corporate Social Responsibility (CSR) initiative will build on the national commitment towards strengthening PPP;
- b. Creation of a pool of technical talent in various business industries to support the national, regional and global market needs;
- c. Support the implementation of the national education priorities;
- d. Generate depth and breadth of human capital development in the country to produce a competitive labor market workforce;
- e. Establishing an accredited in-house training programme may attract new incoming and committed employees; and
- f. The MOE intends to invest additional resources in the Vocational Transformation Plan to ensure it achieves its targets. The MOE intends to also enhance collaboration with industry partners to provide on-the-job training for students as well as encourage potential partners to participate by providing incentives. The incentives include tax breaks and priority access to graduates for recruiting. Companies can form partnerships with the MOE via Memorandums of Understanding (MOU) signed by both parties. The target is to have 40% of public vocational colleges (KVs) sign MOUs with top feeder industries by 2015.

## Target Industries

- 33. The various economic industries in Malaysia are encouraged to implement TEVT. In **Figure 3** below, taken from the Blueprint, are specific listings by target industries, showing opportunities where TEVT initiatives may be set-up.
- 34. The corporate sector will assist to fill the gaps in education and reduce the rate of school drop-outs by supplying an alternative pathway to mainstream education, thus providing them with skills that are beneficial to their individual development that allow them to reach their full potential.
- 35. The corporate sector will be able to provide the community with young people who are skilled and employable and indirectly assist families, especially those from poor financial backgrounds.

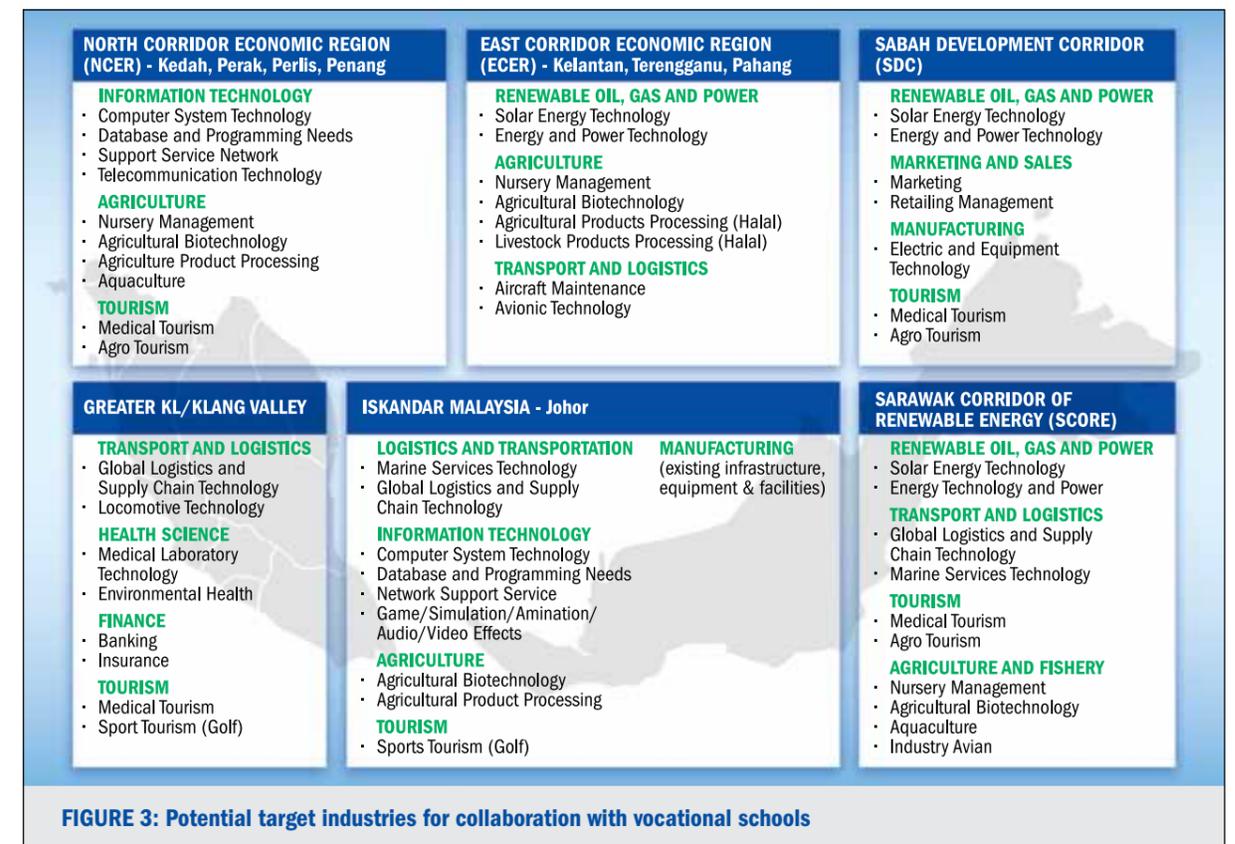


FIGURE 3: Potential target industries for collaboration with vocational schools

## Tax related incentives

INCENTIVE	DESCRIPTION	TARGET GROUP	SUBMISSION
<b>Deduction for pre-employment training</b>	Training expenses incurred before the commencement of business qualify for a single deduction. Companies must prove that they will employ the trainees.	Non-employees that will become employees	Inland Revenue Board of Malaysia
<b>Double deduction for approved training</b>	<p>Manufacturing and non-manufacturing companies that do not contribute to the Human Resource Development Fund (HRDF) qualify for double deduction on expenses incurred for approved training, which are:</p> <p>a) government/semi-government; b) association based institute; and/or c) approved training programmes. <i>(for a list of approved training institutions, please visit <a href="http://www.treasury.gov.my">www.treasury.gov.my</a>)</i></p> <p>For the manufacturing sector, the training could be undertaken in-house or at approved training institutions.</p> <p>For the non-manufacturing sector, training should be held at approved training institutions only. Approval is automatic when training takes place at approved institutions.</p> <p>For hotel and tour operation business training programmes, in-house or at approved training institutions, the Ministry of Tourism should approve the upgrading of the level of skills and professionalism in the tourism industry.</p>	Employees	Inland Revenue Board of Malaysia
<b>Double deduction for approved training for persons with disability</b>	Expenses incurred in providing training (in-house or at any approved training institution in Malaysia to enhance his/her employment prospect).	Non-employees	Inland Revenue Board of Malaysia
<b>Deduction for non-employee training</b>	Expenses incurred in providing practical training to residents who are not employees of the company can be considered for single deduction.	Residents who are non-employees	Inland Revenue Board of Malaysia
<b>Double deduction for awarding scholarship</b>	Scholarships awarded by private companies to Malaysian students pursuing study at Diploma and Bachelor's Degree in local institutions of higher learning registered with the Ministry of Higher Education.	<p>Scholarships awarded are for students that fulfill the following criteria:</p> <p>a) Full time student; b) Have no source of income; and c) Total joint income of parents or guardian of the student does not exceed RM5,000 per month.</p>	Inland Revenue Board of Malaysia (Year of assessment 2012 to 2016)

## Tax related incentives

INCENTIVE	DESCRIPTION	TARGET GROUP	SUBMISSION
<b>Special industrial building allowance</b>	Eligible to claim a special annual Industrial Building Allowance (IBA) of 10% for 10 years on qualifying capital expenditure for the construction or purchase of a building for industrial, technical or vocational training.	Employers	Inland Revenue Board of Malaysia
<b>Deduction for cash contributions</b>	Contributions in cash to technical or vocational training institutions that are not operating primarily for profit and those established and maintained by a statutory body qualify for a single deduction.	Employers	Inland Revenue Board of Malaysia
<b>Human Resource Development Fund (HRDF) under the following schemes:</b>	<p>Tax deductible or eligible to claim for training cost from HRDF for qualified companies/employers.</p> <p>(Registered with Human Resource Development Council (HRDC) or Pembangunan Sumber Manusia Berhad (PSMB)).</p> <p>a) Juruplan Scheme under Annual Training Plan (PLT);</p> <p>b) Apprenticeship Scheme; and</p> <p>c) Future Workers Scheme</p>	<p>Employees and non-employees</p> <p>a) At least 10% of the company's total workforce with at least 15% of them from lower level employees, having SPM qualifications and below;</p> <p>b) Non-employees, especially PMR or SPM school leavers and drop-out students; and</p> <p>c) Non-employees.</p>	Inland Revenue Board of Malaysia

# FURTHER INFORMATION

For further information on programs related to TEVT that have already been carried out in Malaysia, please visit the following websites:

## Ministry of Human Resource

- [www.dsd.gov.my](http://www.dsd.gov.my)
- [www.skillsmalaysia.gov.my](http://www.skillsmalaysia.gov.my)

## Pembangunan Sumber Manusia Berhad

- [www.hrdf.com.my](http://www.hrdf.com.my)

## Ministry of Science, Technology and Innovation

- [www.mosti.gov.my](http://www.mosti.gov.my)



REGISTRAR OF COMPANIES/BUSINESSES  
**COMPANIES COMMISSION OF MALAYSIA**  
5 March 2013

### NOTE:

The BPPC does not create any legal obligation for companies and businesses to comply and merely outlines the best practices to be adopted at the option of such companies/businesses. SSM and UNICEF encourage the adoption of this BPPC towards ensuring business sustainability.



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