

PDPA COMPLIANCE REVIEW

COASTAL HECTARE SDN BHD (“CHSB”)

9 DECEMBER 2022



Coastal Hectare Sdn Bhd
Q Sentral, 2A, Jalan Stesen Sentral 2,
Kuala Lumpur Sentral
50470, Kuala Lumpur.

Attn. : Effon Khoo
Date : 9 December 2022

PDPA Compliance Review

We have reviewed the accompanying description of controls relating to the Personal Data Protection of Coastal Hectare Sdn Bhd (“CHSB”).

Our review includes procedures to obtain reasonable assurance that:

- 1) The accompanying description of controls presents fairly, in all material respects, the aspects of CHSB’s controls over business process in accordance with the Personal Data Protection Act 2010 (“PDPA”), and;
- 2) The controls included in the description were suitably designed to achieve the level of compliance specified in the description, and whether those controls were complied with satisfactorily; and
- 3) Such controls had been placed in operation during the period of review.

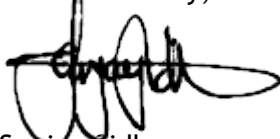
CHSB’s management has specified the control objectives and is responsible for the description of these controls. The management of CHSB is also responsible for maintaining an effective internal control structure, including control systems and procedures in relation to the above Personal Data Protection.

Our responsibility is to express an opinion on management’s description, based on our review of the controls. Our review was performed in accordance with generally accepted practices for Personal Data Protection and included procedures we considered necessary in the circumstances to obtain a reasonable basis for rendering our opinion.

In our opinion the accompanying description of the aforementioned Personal Data Protection include, in all material respects the relevant aspects of CHSB’s controls that had been placed in operation during the period of review is rated as “**FULL COMPLIANCE**”.

Also, in our opinion, the controls, as described, are suitably designed to provide reasonable but not absolute assurance of the level of compliance as categorised on the subsequent pages of this report.

Yours faithfully,



Sanjay Sidhu
Executive Director, Advisory

Limitations

It is important to recognize that there are limitations in a review process. Reviews are based on selective testing data, which require judgement pertaining to the areas to be tested, the nature, the timing, the extent and drawing the appropriate conclusions arising from the tests performed. Reviews therefore are subject to the limitations that material errors, fraud or non-compliance with laws or regulations, if they exist, may not be detected.

Furthermore, due to the characteristics of fraud, particularly those involving concealment through collusion and falsified documentation, audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected. A review engagement equally is not intended to disclose defalcations or other irregularities, however their disclosure, if they exist, may well arise from the audit tests undertaken.

Additionally, the services of auditors are not intended, in any way to diminish the responsibilities of the Company's management. The design, development, implementation and operations of the system of controls are the responsibilities of the Organizations' management. Management is accountable for ensuring that there are proper controls to safeguard the assets of the organisations, its operations and that they are adequate and effective. Management should not rely solely on periodic review visits as a means of monitoring adherence to controls.

This report is intended strictly for the attention of the Management of Coastal Hectare Sdn Bhd ("CHSB") and should not be distributed to any other party internal or otherwise, without prior written permission. Except where we have expressly agreed in writing to the contrary, BDO will not accept any liability or responsibility to any third party to whom our report is shown or into whose hands it may come.

CHSB agrees that all information disclosed or to be disclosed to BDO is or will be true, accurate and not misleading in any material aspects. BDO will rely on and not verify the accuracy and completeness of such information and materials. You also agree to notify us in writing immediately upon becoming aware of any matter or circumstance, which is materially inconsistent with the information disclosed or renders any such information untrue, inaccurate or misleading in any material way. We will not be liable for any loss or damage arising from reliance on any information or materials supplied by you or from any inaccuracy or defect in any information or materials supplied by you. BDO will not be subject, and we will not be obliged to subject, such information or materials supplied by you to checking or verification procedures.

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1.0 Introduction & Background

Coastal Hectare Sdn Bhd “CHSB” manages a hosted HR portal (www.kakitangan.com) for businesses. The portal holds personal data that is protected under the PDPA requirement.

As part of ongoing initiative, CHSB intends to receive assurance that the information systems used for kakitangan.com are in compliant to the Personal Data Protection Act 2010.

2.0 Purpose & Scope

BDO undertook an assessment of existing information systems in place at CHSB and benchmark against the current Personal Data Protection Act (“PDPA”) and code of practice requirements. The PDPA areas which are assessed comprises the following:

- General Principle
- Notice and Choice Principle
- Disclosure Principle
- Security Principle
- Retention Principle
- Data Integrity Principle
- Access Principle

3.0 Engagement Team and Duration

Engagement Team	: Vinodh Aravindan Sanjay Sidhu Jagadieeswaran Ramu Naidu	- Engagement Director - Review Director - Engagement Manager
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Fieldwork : 23 August 2022 to 21 October 2022

Exit Meeting : 11 November 2022

4.0 Summary of Findings

4.1 By Categorisation

As part of our PDPA Compliance Review, each control area has been given an overall rating with the following criteria:

Compliance Rating	Description
Full Compliance	CHSB appears to comply with all the requirements of the Personal Data Protection Act 2010.
Substantial Compliance	CHSB appears generally to comply with the requirements of the Personal Data Protection Act 2010 but one or more instances of non-compliance or of inability to demonstrate compliance were found in the reviewed sample that were likely to be inconsequential.
Partial Compliance	CHSB appears to comply with some of the requirements of the Personal Data Protection Act 2010 but was found not to have complied with or not to be able to demonstrate compliance with one or more important safeguards.
Non-Compliance	CHSB: <ul style="list-style-type: none"> • complies with few or none of the requirements of the Personal Data Protection Act 2010; • fails to keep adequate records to demonstrate compliance with more than a few requirements; or • refused to submit to a review.

Category	Compliance Rating
General Principle	Full Compliance
Notice and Choice Principle	Full Compliance
Disclosure Principle	Full Compliance
Security Principle	Full Compliance
Retention Principle	Full Compliance
Data Integrity Principle	Full Compliance
Access Principle	Full Compliance

5.0 Conclusion

The PDPA compliance review includes tests and evaluations on procedures, systems and processes that were considered necessary for our review. Based on the results of our review procedures, no further improvements are required in the supervision and execution of CHSB's control processes as detailed above.