



Myanma Awba Group

WHISTLEBLOWER POLICY



1. PURPOSE OF THIS POLICY

Myanma Awba Group requires all employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

As employees and representatives of Myanma Awba Group, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

The Purpose of this policy is

- (i) Encourage employees to feel confident in raising serious concerns about Misconduct, Acts of wrongdoings or breaches and to question and act upon such concerns;
- (ii) Provide a window for employees to raise such concerns and receive feedback about action taken; and
- (iii) Provide adequate protection and safeguard against possible reprisals or victimization of the whistle blowers

2. INTRODUCTION: APPLICABILITY AND DEFINITION

2.1 Applicability

This Policy covers all employees (including full-time, part-time, contract, temporary employees and interns), Board Directors and any other person who represents or acts on behalf of the Company.

2.2 Definition of Acts of Wrongdoings or Breaches

Employees should disclose / escalate acts related to fraud, corruption, or any other misconduct that come to their attention or of which they have genuine suspicion of occurrence. The act may have occurred in the past, ongoing or is being planned. Such acts include the following:

- unlawful acts or orders that lead to violation of a law, gross wastage, mismanagement, abuse of authority, substantial and specific dangers to public health or safety;
- failures to comply with statutory obligations or regulatory requirements;
- fraud and corruption;
- breach of Code of Conduct;
- coercive practices;



- collusive practices;
- any other activities which undermine the operations, mission and reputation.

The definition of such acts does not restrict to the list indicated above.

3. POLICY DETAILS

3.1 Reporting Authority

Employees can report any such acts as indicated in 2.2, in writing by using the form, to their immediate Supervisor, or Head of Human Resources or Group Chief Financial Officer.

If the Reporting Employee has genuine concerns that his/her report has not been or will not be properly addressed through the line of management, or Head of Human Resources or Chief Financial Officer or either of them is the subject of the report, the Reporting Employee may report directly to Group CEO.

The contact details of the Group CEO are in Annex 1.

3.2 Report Information

To facilitate the reporting process, the Reporting Employee should provide the names of the Person(s)-in-question and contain specific details and factual information to support the act(s) of wrong-doing or breaches. Although the Reporting Employee is not expected to prove the truth of an allegation, at the minimum, some facts and evidence in support of the concerns should be provided.

The company will undertake to treat the report sensitively and will do its best to protect the identity of the reporter. However, the company cannot provide any categorical assurances on confidentiality since circumstances may be such that the identity of the reporter becomes apparent during an investigation or may need to be disclosed in a regulatory proceeding.

3.3 Investigation Process

For alleged misconduct by any employees other than the Supervisor or the Head of Human Resources or Chief Financial Officer

- (i) Promptly upon receipt of a whistle-blowing report, the Supervisor should report the incident to the Head of Human Resource who will advise the Chief Financial Officer and Group CEO. The Chief Financial Officer and Group CEO shall assess the severity of the alleged misconduct. If the matter is assessed to be minor or frivolous and does not warrant further investigations, they shall resolve the matter as they deem fit.



- (ii) If the report warrants further investigation, the Group CEO will convene an Inquiry Committee comprising of independent persons that may include senior employees from the management team, internal and external auditors or consultants as may be appropriate.

- (iii) All documentation pertaining to the Complaint including but not restricted to the investigation report, corrective action taken and evidence will be maintained for a period of not less than 3 years from the date of disposal of the Complaint.

3.4 Handling of Anonymous Report

Information or report from an anonymous whistle-blower is generally not encouraged to prevent misuse of this policy. Anonymous reports will be handled as follows:

- (i) If the report is against all employees other than Head of Human Resources or Group Chief Financial Officer, the Chief Financial Officer and the Group CEO will decide whether to investigate or disregard it.

- (ii) If the report is against Group Executive Management Committee (Group Chief Financial Officer, Group Chief Agronomist, Group Chief Operation Officer, Head of Corporate Affairs and Special Projects), the Group CEO and Board of Directors will make the decision whether to investigate or disregard it.

The investigation process shall be as per stipulated in para 3.4 of this Policy.

3.5 Non-Retaliation

Whistle-blowers shall be protected from any disciplinary or retaliatory action from the entity, regardless of the final outcome/action arising from the report. Appropriate disciplinary action may be taken against employees who retaliate against any whistle-blower.

In addition, reporting a concern does not automatically provide immunity to the whistle-blower, if the person is himself/herself a party to the offense.

3.6 Breach of this Policy

Appropriate action will be taken with respect to whistle-blower reports which were found to be frivolous, in bad faith, or otherwise in abuse of the Policy or process.

Conduct which amounts to a misuse of this policy could result in civil liability or have an adverse effect on the company's reputation. As such, misuse of this policy by any employee may constitute gross misconduct and may result in disciplinary action against the abuser including and up to termination.



4. PROCEDURE FOR WHISTLEBLOWING

4.1 The Reporting Employee or Reporting Authority receiving the information is to file a report in writing using the form and submit to the appropriate reporting authority as stipulated in para 3.2 of this Policy.



FORM NO: WHISTLE BLOWING - RECORD OF MATTERS

Part 1 – To be completed by Reporting Employee (or Reporting Authority who received the information from anonymous whistle-blower)

1.1 Name & Department of Reporting Employee : _____
1.2 Date of Reporting : _____
1.3 Name & Department of Person(s)-in-question : _____
: _____

1.4 Description of Issue

Part 2 – To be completed by Investigator

2.1 Summary of Investigations / findings

2.2 Conclusion and Recommended Actions

2.3 Follow-up Actions and Target Dates, if applicable

Follow up Actions	Target Dates



Annex 1

The contact details of the Group CEO are as follows:

U Thadoe Hein
Group CEO
Myanma Awba Group

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