



1 PURPOSE

IGE is committed to the highest standards of conduct and ethical behaviour in all of our business activities, and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

IGE encourages the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct, and will ensure that those persons who make a report shall do so without fear of intimidation, disadvantage or reprisal.

2 WHAT IS REPORTABLE CONDUCT?

You may make a report under this policy if you believe that a IGE director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with the company has engaged in conduct (**Reportable Conduct**) which:

- is dishonest, fraudulent or corrupt activity, including bribery or other activity in breach of the Anti-bribery Policy;
- is illegal activity (such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- is unethical or in breach of policies (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching Code of Conduct or other policies or procedures);
- is potentially damaging to IGE, an employee or a third party, such as unsafe work practices, reputational damage, health risks or abuse of property or resources owned by the Company;
- amounts to an abuse of authority, rights & title;
- may cause financial loss & detrimental to company's interests;

3 WHO CAN I MAKE A REPORT TO?

IGE has developed several channels/ appointed several officers for making a report if a person becomes aware of any issue or behavior which he or she considers to be Reportable Conduct:

(a) Employees or contractors

You may raise the matter with your immediate supervisor, manager or another senior supervisor within your division/business unit.

A supervisor in receipt of a report must take the matter to a senior executive within the division/business unit, in accordance with the protocols regarding confidentiality set out.

IGE employees or contractors may also report directly to a Whistleblower Protection Officer, as outlined below.

*(b) Any person may make a report to **Whistleblower Protection Officers***

You may report a matter to any of the following Officers:

Head of Corporate Secretariat Office	Phone: 095-1-557907 Email: ayethidarthet@igeygn.com
Head of Corporate Office	Phone: 095-1-552553 Email: sumyathla@igeygn.com

(Marked to the attention of one of the Officers referred to above).

A report may be submitted anonymously if you do not wish to disclose your identity to the Whistleblower Protection Officer.

4 INVESTIGATION OF REPORTABLE CONDUCT

IGE Senior Management/ executive team will investigate all matters reported under this Policy as soon as possible after the matter has been reported. A Whistleblower Protection Officer may appoint a person to assist in the investigation of a matter raised in a report. Where appropriate, the officer(s) will provide feedback to the whistleblower regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

The investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and various circumstances.

5 PROTECTING THE WHISTLEBLOWERS

IGE is committed to ensuring confidentiality in respect of all matters raised under this policy, and that those who make a report in good faith are treated fairly and do not suffer any disadvantage.

(a) Protection of your identity and confidentiality

Subject to compliance with legal requirements, upon receiving a report under this Policy, Supervisors, Managers, Directors & Whistleblower Protection Officers will not disclose any

particulars that would suggest or reveal your identity as a whistleblower, without first obtaining your consent. **Any disclosure that you consent to will be disclosed on a strictly confidential basis.**

(b) Protection of files and records

All files and records created from an investigation will be retained under strict security and unauthorized release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without your consent as a whistleblower, will be a breach of this policy.

Whistleblowers are assured that a release of information in breach of this policy will be regarded as a serious matter and will be dealt with under disciplinary procedures.

(c) Fairness

IGE employee or contractor who is subjected to detrimental treatment as a result of making a report in good faith under this policy should inform a senior supervisor/ manager/ executive officers within their division/business unit immediately. **If the matter is not remedied, it should be raised in accordance with paragraph 3 of this policy.**

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavorable treatment connected with making a report.

The *Myanmar Companies Act 2015* also gives special protection to disclosures about breaches of that Act, as long as certain conditions are met.

6 DUTIES OF EMPLOYEES

It is expected that employees who become aware of known, suspected, or potential cases of Reportable Conduct will make a report under this policy or under other applicable policies. Failure to report such reportable Conduct will also be the breach of this policy & penalties may be followed as per Human Resources' Disciplinary Policy.

7 GROUP REPORTING PROCEDURES

Divisions/business units and Whistleblower protection Officers (as appropriate) will report to the divisional/business unit boards on the number and type of whistleblower incident **reports on a monthly basis**, to enable the Group to address any issues at a divisional/business unit and/or Group level.

These reports will be made on a 'no names' basis, maintaining the confidentiality of matters raised under this policy.

The Audit and Risk Committee will receive copies of all divisional/business unit board whistleblower reports, and whistleblower reports from Whistleblower Protection Officers (as appropriate). In addition, serious and/or material Reportable Conduct will be considered by the Whistleblower Protection Officers for immediate referral to the Chairman of the Audit and Risk Committee.

8 DIVISIONAL/BUSINESS UNIT POLICIES

Given the diversified nature of IGE operations across a number of business and industry sectors, individual division/business unit may adopt their own whistleblower policy specific to the requirements of their business activities.

Any whistleblower policies at a divisional/business unit level must be consistent with this policy. In the event of any inconsistency, this policy will apply.

All divisions/business units are encouraged to have an independently hosted hotline to support this policy.

9 AMENDMENT OF THIS POLICY

This policy cannot be amended without approval from the Group Board. It will be reviewed from time to time to ensure that it remains effective and meets best practice standards and the contemporary needs of IGE Group.