

	SMART GROUP OF COMPANIES	Compliance/1/008
	WHISTLE BLOWING POLICY	Effective Date : 31/03/2020 Issue Date : 31/03/2020 Issue No : 1.0 Page : 1 of 5

Purposes

Purposes of Whistle Blowing Policy – The purpose of this policy is to prevent **SMART** employees from breaching the code of conduct or breaking any company policies. This policy is purposed for prevention and investigation to all interested parties including Managers, Directors, Employees and business partners with **SMART** to not act in corruption, suspected fraud and unethical behavior in workplace.

On the other hand, this policy is also purposed to investigate the employees who get bullying, discrimination and repression.

Everyone at **SMART** is expected to do business with honesty, transparency and well ethical behavior on behalf of the company. If anyone fails to comply with the policy, a report can be made to the ethical committee by email at ethicalofficer@smartmyanmargroup.com .If any unethical behavior occurs, it is everyone’s responsibility to make an immediate report directly to the ethical committee. In the company, we encourage that Whistle Blowing Policy is effective from Top Management Level to Employee Level.

Situations for Whistle Blowing

Corruption

1. The abuse of authority and influencing for personal business dealing in the organization.
2. Failure to comply with the company’s policies or code of conduct.
3. Using illegal drugs and alcohol on work premises and office hours.
4. Mishandling of company properties, assets and fund for personal use.
5. Fraud in business dealing or contracting, fraud to use confidential information for personal issues.

Discrimination and Bullying

It is **SMART’s** priority for all employees to get equal opportunity and fairness in a workplace. If there are any discriminations, bullying, sexual harassment, or gender discrimination in the work place, a victim can report those issues to the ethical committee. It is also every employee’s right and obligation to report if such discrimination and bullying acts were to occur.

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Recruitment

Human Resource Department recruits the employees in accordance with Myanmar Labor Law. All recruitment should be performed in accordance with the Myanmar Labour Law and meet with all company policies and code of conduct. The recruitment process should be performed on fair evaluation and judgment for all races and religions.

Violation of HESS Policy

All employees shall work safely in good health and safe environment. A violation of the company’s HESS policy will be taken in immediate action with no tolerance.

Illegal Payment and Selling Information

All company information and data should be concealed confidential. Anyone who sell or trade internal information and confidential documents to competitors or external parties without management consent will be considered an immediate termination of employment. There should be no illegal sales or trading of information without an approval of management.

Eradication of Data

In **SMART**, protecting our data management is important and crucial. Thus, we keep a strict policy to prevent the eradication of data. All business, contracts and financial data reports are managed and kept safely with both hard and soft copies by the documents and compliance team. Any violations in the eradication of data can be reported directly to the ethical committee.

Communication with the Suppliers

Every employee must have integrity and transparency when dealing business with the suppliers. All employees are only permitted to deal business with the suppliers included in the vendor-approved list. Conducting business with the suppliers that are not approved by management is prohibited. All business transactions with approved suppliers should be fair and transparent. The company strongly encourages all employees to avoid personal conflict of interest and personal profits when dealing with suppliers.

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Financial Issues

1. Entry the financial statements incorrectly.
2. Employee fraud to use the budgets of a company.
3. Entry the data to invoices in the adulteration ways, adulterate data entry in financial statements when submitting to accounting department.
4. Adulterate clearance of company expenses to accounting department.
5. Fraud to use budgets of company for personal issues in directly or indirectly or eradication the statistics by accountants or cashers.

Reporting

1. Any report can be submitted when the violation are true in the following situations as above.
2. Fake reports to harm someone else are not allowed to report.
3. When there is a report for violation, committee has to be investigate to a report that situation is real or not.
4. It will be helpful in investigation if evidences and records are collected. Please report issues with strong evidence. (Any strong evidences are acceptable)
5. Company has the right to penalize a person who reports a false complaint.

Protection for complainant

It will be helpful in investigation and action to reported violations when reporting by name, time & places and facts in detail. Committee has to conceal privacy of a person who report is that requested not to reveal his/her name.

Action

Investigation will immediately start when a violation issue of report is received with strong evidence. The whistle blowing committee will verify and review the data report. If a report is found valid and true after investigation, the committee or investigation team will submit a report issue to the ethical committee. The ethical committee will judge and evaluate the situation on a case by case scenario. Hence, the appropriate actions including suspension from job title or disqualify from work and prosecution by Myanmar Law may be carried out.

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Keep Records in Investigation

It is very important to record the reports and keep the documents of reports. It has to be recorded separately by ongoing investigation records and completed records of investigation.

Investigation procedures

1. Registration for reports
2. Recording the information and data of a report
3. Investigation
4. Approval of Whistle Blowing Committee
5. Action to penalty by Ethical Committee
6. Keep records for investigation
7. Announce and share the investigated cases

Whistle Blowing Committee (Representing Ethical Committee)

1. Kwar Pyar Thin – Document & Compliance Manager
2. Thet Thet Mar- Document & Compliance Officer
3. Thant Sin Phyo - Documents & Compliance Officer

Whistle Blowing Committee must be responsible for the following responsibilities as below;

1. To handle the issues fairly without bias
2. To check the data and evidences if they are correct or not
3. In order to undertake the investigation within the legal framework

A Direct Recipient for the Reports

Name – Kwar Pyar Thin

Designation – Document & Compliance Manager

Phone – 09-797006230

Email – compliance.smartech@gmail.com

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The reporter should address by :

SMART Ethical Committee

4th Floor, 38th Street Plaza (YCDC) Building, Seikkantha Street (Upper Block),
Kyauktada Township, Yangon.

+95-1-701593

ethicalofficer@smartmyanmargroup.com

Note: According to the following policy, to report the violation of policy, financial and ethical issues from Top Management Level to Employee Level immediately.