



**SEA LION**

Roadmap of  
Ethics and  
Compliance

## **HOW TO USE THIS ROADMAP**

This roadmap demonstrates to anyone doing or interested in doing business with Sea Lion Group its commitment to customers, partners, employees, and the community. These rules are binding to all employees.

We strive to abide responsibly by the rules stated in this roadmap.

## MESSAGE FROM THE GROUP CHAIRMAN & CEO



### **Win Zaw Aung**

Chairman & CEO

On behalf of my teams, I am very proud to say that we have built Sea Lion Group on a quarter century of trust, dedication, and passion.

Accountability, professionalism, and ethics are the key differentiators of Sea Lion. We guide ourselves to be a responsible private organization and a role model for younger generations, fellow private institutions, and organizations.

I will continue to strive to make sure that the hard work of my teams makes a positive difference for everyone around us.

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## INTRODUCTION

This roadmap must be followed by every business unit under Sea Lion and all partners of Sea Lion Group (Sea Lion). It may be complemented by more tailor-made rules by each business. Anyone who becomes aware of or suspects any violation(s) of the rules stated in this roadmap is encouraged to report such violation or suspicion to [ethics@sealiongroup.com](mailto:ethics@sealiongroup.com) so our team will be able to investigate and sanction each irregularity and abuse.

All employers and employees must abide by the roadmap and are invited to raise any concern to their respective manager and department.

It is important for us to act with integrity and responsibility. Anyone who does not comply with these rules shall face disciplinary actions up to and including the termination of his/her employment contract.

This roadmap only provides you the aim and the spirit of the policies implemented by Sea Lion; for more detailed information, please contact your manager and Human Resources (HR) department.

### *Going further:*

- *Recall the orientation course provided by HR when joining Sea Lion*
- *Attend the provided compliance trainings*
- *Refer to our online portal for more detailed information*

## DECISION-MAKING AND THE CODE OF CONDUCT

Before making a decision, ask yourself the following questions:

- Is it legal?
- Does it comply with internal rules?
- Does it reflect our company values and ethics?
- Does it respect the rights of others?

If you are unsure about any of the above, ask our Legal and Compliance department.

## REPORTING/SPEAKING UP

Each employee of Sea Lion must act with integrity and honesty. All employees are invited to report any violations of the rules stated in this roadmap. Even if you are unsure whether or not a violation is taking place, it is vital to report any potential issue. This prevents us from compromising an ethical, professional, and responsible approach to business. Each employee can report any suspected or occurring infraction(s) without fear of reprisal.

### ***For employees:***

We encourage you to ask questions and raise issues without fear. We are committed to treating reports seriously and investigating them thoroughly.

You must report suspected unethical, and/or illegal behaviour immediately. Sea Lion does not tolerate reprisal against anyone who in good faith files a report of suspected misconduct or otherwise assists with an investigation or audit.

### *For reporting a concern, you can:*

- Talk to your manager
- Contact the Human Resources department
- Contact the Legal and Compliance department

## FAIR EMPLOYMENT PRACTICES

Sea Lion favours candidates with high interest in the sciences and education, as well as dedication to their community.

We want to grant the principle of equal employment for all employees and provide a working environment free from discrimination. We apply a zero-tolerance policy for any form of harassment (physical, emotional, psychological, etc.) Sea Lion shall not employ any underage workers. Sea Lion complies with the standards set forth in the International Labour Organization Conventions 138 and 182 and the United Nations Convention on the Rights of the Child (1989).

Sea Lion complies with all local requirements regarding labour laws and strives to preserve the privacy of each employee. In case of conflict, employees are invited to communicate with the

management, Legal and Compliance department, and Human Resources department to address the issue.

***For our current and future employees:***

*We will not tolerate discrimination against race, colour, religion, gender, age, national origin, etc. You must treat all fellow employees, customers, business partners, and other stakeholders with dignity and respect at all times.*

*Harassment can include actions, language, written words, and/or objects that create an intimidating or hostile work environment, such as:*

- *Yelling at or humiliating someone*
- *Physical violence or intimidation*
- *Unwanted sexual advances, invitations, or comments*
- *Spreading malicious rumour or gossip*
- *Socially excluding or isolating someone*

## **CONFLICTS OF INTEREST**

For business purposes, Sea Lion may need to meet people involved in public affairs. This is why we decide to conduct each business activity at the highest ethical level. Sea Lion keeps a transparent relationship with all officials by complying with any applicable laws, rules, and regulations (local and international).

***For employees:***

*You must not conduct professional relationships with doctors who may be related to you. We invite you to report such situations to your manager, director and/or management to avoid any such meetings when you are working for Sea Lion and/or conducting a business meeting on behalf of Sea Lion.*

## **EXTERNAL COMMUNICATION ON BEHALF OF THE COMPANY**

Sea Lion would like to remind all its employees not to make any statement and/or comment in the press or on social media on behalf of Sea Lion without the prior consent of the directors or the marketing department.

***For employees:***

*Only the management and marketing department are permitted to make official declarations and statements on behalf of Sea Lion. Please do not comment on behalf of Sea Lion without prior approval.*

## CONFIDENTIALITY

Sea Lion shall maintain the confidentiality of all proprietary information that belongs to Sea Lion, its business partners, and/or customers. Proprietary information includes all non-public information that might be harmful to Sea Lion, its customers, and business partners if disclosed.

*Confidential information may include:*

- *Private information of customers, supplier lists, and pricing information*
- *Contractual terms*
- *Company policies and procedures*
- *Financial statements*
- *Marketing plans and strategies*
- *Confidential patient information*
- *Any information that may damage the image and reputation of Sea Lion*

## PRIVACY

Sea Lion values the personal and confidential information of all its employees, customers, and suppliers.

***For employees:***

*You must not disclose any private, personal, and financial information about:*

- *Other employees*
- *Customers*
- *Suppliers*
- *Patients*
- *Third Parties*

*You must store all information securely pursuant to the legislation applied, mark it as confidential, and store it only as long as it is required by law. At the expiry or completion of the purpose, such information shall be destroyed or returned to its original owner.*

## BRIBERY

Bribery is forbidden by local and international laws, regulations, and conventions (such as but not limited to the United States Federal Law Foreign Corrupt Practices Act of 1977 (FCPA), United Kingdom Bribery Act 2010, and the Myanmar Anti-Corruption Law (Law No. 23/2013) by the Myanmar Anti-Corruption Commission.

Sea Lion complies with the Notification (Notification No. 14/ 2018) from the Myanmar Ministry of Planning and Finances' Directorate of Investment and Company Administration, 3<sup>rd</sup> August 2018. All employees must ensure that Sea Lion is not involved in any kind of corruption and



unlawful behaviour. Sea Lion invites anyone to report behaviour that does not comply with this provision for immediate sanction (that may go from warning, dismissal and/or legal action).

Sea Lion has created internal tools to fight bribery and maintain accurate financial books of accounts and records in the name of transparency.

### **For employees**

*You must not offer, promise, make, and/or authorize payments of any kind (in cash or equivalent) to obtain unjustified business advantages. You must be cautious with any third party request and follow corporate and business guidelines. Sea Lion will not attempt to influence the judgment or behaviour of a person in a position of trust by paying a bribe or kickback. This applies to persons in government and private business.*

*You must not:*

- *Pay a bribe or make a donation to further the commercial benefits of Sea Lion*
- *Offer or request any unjustified payment*

*You must report any potentially unlawful incident to Sea Lion's Legal and Compliance department. Remember that offering a gift to any person outside Sea Lion for business purposes is allowed only if it complies with our internal rules. Please consult your manager, director, and/or Legal and Compliance department.*

## **GIFTS AND ENTERTAINMENT**

Sea Lion's gift policy complies with the requirements of its suppliers and business partners and international standards, as well as local laws, rules, regulations, and official guidelines. Before offering any gift, Sea Lion will check internally if it is legally and ethically possible. Rules and regulations may vary from one branch to another.

### **For employees:**

*While gifts and entertainment for business associates can strengthen ties and build goodwill, they also have the potential to create the perception that they can be used to influence business decisions. The company is committed to winning business only on the merits of its products and services.*

*Sea Lion complies with all legal requirements for giving and receiving gifts and entertainment.*

*You must:*

- *Never provide gifts, entertainment, or other personal benefits to influence decisions or undermine the integrity of business relationships*
- *Never accept gifts or entertainment that are illegal or immoral*
- *Never accept and propose cash, cash equivalents, stocks, or other securities*

*If in doubt, employees should check with the Roadmap of Ethics and Compliance, the Orientation Course, and the Legal and Compliance Department before giving or receiving anything of value.*

## RECORD KEEPING

Sea Lion endeavours to maintain accurate books and records in order to act transparently with our business partners. We aim to provide our suppliers and business partners (once requested and once we are sure to not breach any confidentiality commitments) an accurate and trustworthy documentation in our books and records. We can also provide justification of our activities through any relevant documents, databases, voice messages, mobile device messages, computer documents, files, and photos.

### ***For employees:***

*You must provide documentation regarding your travel expenses and business activities in a complete, fair, accurate, understandable, detailed, and timely manner.*

*You are also required to:*

- *Provide as soon as possible documentation, receipts, and invoices regarding travel expenses*
- *Maintain official record keeping systems to retain and file records required for business, legal, financial, research, or archival purposes*

*You must never destroy documents in response to, or in anticipation of, an investigation or an audit. Sea Lion invites anyone to report any behaviour that does not comply with this provision for immediate sanction (that may go from warning to dismissal and/or potential legal action).*

## PROTECTION AND PROPER USE OF COMPANY ASSETS

You must comply with Human Resources regulations and the elements contained in your employment contract. All assets should be used for legitimate purposes and for Sea Lion's businesses only. This includes facilities, equipment, computers, information systems, and telephones, as well as confidential and proprietary information, business opportunities, and company funds.

### ***For employees:***

*You must use Sea Lion's assets for legitimate purposes and for company business only. If you suspect any incidents of fraud, theft, negligence, and waste, you must report them to the management and to the relevant department.*

## MONEY LAUNDERING

Sea Lion complies with anti-money laundering laws. Money laundering is the process of concealing illicit funds by moving them through legitimate businesses to hide their criminal origin.

Sea Lion must never knowingly facilitate money laundering or terrorist financing, and must take steps to prevent inadvertent use of the company's business activities for these purposes. For instance, we apply the recommendation from Financial Action Task Force by the US Office of Foreign Assets Control. We also comply with the sanctions list provided by EU and the local law such as the Anti-Money Laundering Law (Law No. 14/2014).

***For employees:***

*You are required to immediately report any unusual or suspicious activities or transactions such as:*

- *Attempted payments in cash from an unusual financing source*
- *Arrangements that involve the transfer of funds to or from countries or entities not related to the transaction*
- *Unusually complex deals that do not reflect a real business purpose*
- *Attempts to evade record-keeping or reporting requirements*

## **HEALTH, SAFETY, AND ENVIRONMENT**

Sea Lion has the responsibility to protect all its employees in the workplace and ensure the safe use of products distributed by Sea Lion. Sea Lion strictly follows the condition of use provided by manufacturers to allow for safe use of the products distributed. Sea Lion has the responsibility to take care of its employees during working hours, as it is important for Sea Lion to prevent any accidents in the workplace. Sea Lion complies with local regulations regarding the Occupational Safety and Health Law (Law No. 08/2019) and such ISO Norms. We must conduct business in accordance with applicable health and safety requirements. We also strive for continuous improvement of our health and safety policies and procedures.

***For employees:***

*You must abide by all applicable health and safety requirements at all times in all locations regarding Sea Lion. Sea Lion encourages you to indicate your needs to your management or respective departments. Please report anything that may impact your safety. Applicable safety and health requirements must be communicated to visitors, customers, or contractors. Please check that our sites contain clear overhead signs indicating safety requirements and emergency exits.*

*You are required to immediately report workplace injuries, illnesses and/or unsafe conditions, including near-misses.*

## **INFORMATION TECHNOLOGY**

Sea Lion abides by local laws and regulations regarding all transfer, storage, and protection of information. In case of any trouble with IT, software, or products, Sea Lion invites all its employees to contact the IT department in order to solve such issues.

Sea Lion reminds all its employees to beware of phishing, spams, and malware. Sea Lion recommends you to change passwords and operate back-ups of data on a regular basis.

***For employees:***

*You must help Sea Lion fight intentional malicious acts by individuals inside or outside the company. Please do not click and open any link from unknown senders or insert unknown USB flash drives. Do not provide any of your banking information.*

## **INTERNET USE**

Occasional personal use of the internet during working hours is understandable and Sea Lion permits this within reason. Employees can ask for further clarification from their managers. However, the company does not allow internet use to support a political venture, embarrass company employees and its customers, and/or post personal comments and pictures about the company on social media.

## **USE OF SOCIAL MEDIA**

The use of social media is not allowed during office hours unless otherwise authorised for marketing purposes. It is forbidden to make any statements, comments, and/or press releases on behalf of Sea Lion without prior consent from the marketing department or directors.

***For employees:***

*You must comply with our social media policy and recognise that the use of social media is regulated within working hours.*

***You must not:***

- *Speak on behalf of the company if you are not expressly authorized to do so*
- *Share confidential information about the company, its clients, stakeholders, and/or suppliers.*
- *Post any comments on social media about suppliers, customers, or partners.*
- *Use your work email address, the internet, or any other means of communication for improper purposes. You must avoid the transmission or acceptance of messages or images that may be viewed as insulting, offensive, or demeaning.*

## **CORPORATE SOCIAL RESPONSIBILITY**

Sea Lion is a socially responsible company, and remains committed to improving the livelihoods, healthcare, and education of Myanmar citizens.

Sea Lion is committed to reduce its long-term collective environmental footprint.

## **CODE OF CONDUCT ACKNOWLEDGEMENT**

You acknowledge that:

You have read the entire Roadmap of Ethics and Compliance and understand your responsibilities.

You have had the opportunity to clarify any unclear aspects of the Roadmap.

You agree to abide by the Roadmap.

You agree to report any violations of the Roadmap.

You agree to cooperate in any investigations of violations of the Roadmap.