



Anti-Bribery & Corruption Policy

Our Commitment

At Shwe Than Lwin Group ("the Group"), we are committed to conducting business ethically, transparently, and in full compliance with applicable laws. Bribery and corruption harm trust, damage reputations, and create unfair advantages that conflict with our principles. This policy outlines our expectations for ethical behaviour and ensures everyone connected to our company understands and adheres to these principles.

The Policy has been adopted to further the tenth principle of the UN Global Compact: "*Businesses should work against corruption in all its forms, including extortion and bribery*". It applies to all employees, directors, contractors, consultants, and suppliers. Each wholly-owned company within the Group and joint venture company which is subject to the control of the Group will be deemed to be bound by the Anti-Bribery and Corruption Policy.

Definition

Bribery is when someone offers, gives, requests, or accepts something of value to influence a business decision unfairly. This includes money, gifts, favours, or advantages given to government officials, business partners, or anyone else.

Contractors, consultants or suppliers who are our agents or who are working on our behalf or in our name, through outsourcing of services, processes or any business activity, will be required to act consistently with this policy when acting on our behalf.

Independent contractors, consultants or suppliers will be made aware of this policy as it applies to our people in their dealings with them. Joint venture companies not under the Group control and joint venture partners are encouraged by the Group to adopt a similar policy, and adequate procedures, to prevent bribery.

Core Principles

Zero Tolerance for Bribery:

We do not tolerate bribery or corruption under any circumstances. This policy is non-negotiable and applies to all our operations, employees, and business relationships.

Transparency and Accountability:

All financial transactions and records must be accurate and detailed. Misrepresentation or concealment of payments is strictly prohibited.

Compliance with Laws:

Follow all relevant anti-bribery and corruption laws, including Myanmar's Anti-Corruption Law and international frameworks like the UN Global Compact's anti-corruption principles.

Gifts and Hospitality Guidelines

While business gifts and hospitality can build goodwill, they must never influence decisions or create conflicts of interest.

Allowed Gifts:

Modest items, such as promotional materials or tokens of appreciation, are acceptable. For instance, calendars, pens, or branded merchandise are typically allowed.

All gifts must be recorded in a registry maintained by the relevant business head detailing the description of the gift, the name of the person providing the gift and the way such gift was disposed of.

Gifts can be retained by the employee if it has been declared to and approved by the relevant business head. It should be noted that retention of gifts is allowed only if they are received under non-obligatory circumstances.

Hospitality:

Business lunches or dinners are acceptable if occasional, reasonable in cost, and intended to strengthen legitimate business relationships. Repeated or extravagant hospitality is not allowed.

Employees must declare and record any gifts or hospitality valued above the approved limit. Senior management approval is required for exceptional cases.

Shwe Than Lwin Group

No.139(A)/171(A), May Yu Housing Compound, Corner of May Yu Street & Lower Pazundaung Road,
Botahtaung Township, Yangon, Myanmar
contact@ms.stlholding.com.mm

www.shwethanlwin.com



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Facilitation Payments

Facilitation payments: unofficial payments made to secure or expedite routine services are strictly prohibited.

- If uncertain whether a payment qualifies as a facilitation payment, seek guidance from senior management before proceeding.
- In cases of extreme pressure, such as safety threats, employees should prioritise their well-being and report the incident immediately after.

Third-Party Relationships

We are responsible for ensuring that third parties acting on our behalf uphold our anti-bribery standards. This includes suppliers, contractors, consultants, agents, and joint venture partners.

- Conduct due diligence before entering business relationships.
- Require third parties to agree to our anti-bribery policy or demonstrate equivalent commitments.
- Monitor third-party actions to ensure compliance.

Political Contributions and Charitable Donations

Political Contributions:

We do not make political donations in cash or kind to avoid any perception of improper influence or favouritism.

Charitable Donations:

Contributions to charities are encouraged when done legally, ethically, and transparently. All donations must be approved by senior management and documented to confirm their legitimacy. Donations must never be used to secure business advantages or conceal bribery.

Employee Responsibilities

Every employee plays a critical role in preventing bribery and corruption. You must:

- Avoid offering or accepting bribes, gifts, or favours that compromise ethical standards.
- Familiarise yourself with this policy and relevant anti-corruption laws.
- Report suspicious activity or breaches of this policy immediately.

Failure to adhere to this policy may result in disciplinary action, including termination and legal consequences.

Reporting and Whistleblowing

Employees are encouraged to report any concerns or incidents of bribery or corruption without fear of retaliation. Reports can be submitted to the Audit and Risk Management Committee through designated channels.

Confidentiality:

Your identity will remain confidential, and you are protected from reprisal for reporting in good faith.

Investigation Process:

Reports will be thoroughly reviewed, and any violations will be addressed promptly with remedial actions or penalties.

Penalties for Non-Compliance

Violations of this policy may result in:

- Internal disciplinary action, including termination of employment.
- Legal proceedings under applicable anti-corruption laws.
- Reputational damage to the company and individuals involved.

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