



**COCA MEDIA COMPANY LIMITED**

**CODE OF CONDUCT**

The COCA MEDIA COMPANY LIMITED takes enormous pride in COCA MEDIA's longstanding reputation for integrity, which is vital to our success as a Company. The strength of COCA MEDIA's reputation is based, not only on our own conduct, but also on the actions of those with whom we do business. For that reason, we aspire to work only with parties who share our values and reflect the same high ethical standards.

This Code of Conduct has been developed to convey our expectations regarding the ethical conduct we expect from our people, our suppliers, distributors, agents, customers, research partners, and all other third parties with whom we work (our "Third Party Partners"). Sections of this Third Party Code are modeled on, or contain language from, the Universal Declaration of Human Rights and the standards of the International Labor Organization.

We require our Third Party Partners to take reasonable steps to ensure that this Third Party Code of Conduct is communicated throughout their organizations and made available to their employees and subcontractors who work on COCA MEDIA's or COCA MEDIA's client's business.

We expect all the parties to share our commitment to comply with the following standards to the extent they are applicable to our business relationship:

**Compliance with Laws**

As a Third Party Partner working with COCA MEDIA, you are required to comply with all applicable laws, rules, regulations and treaties, including but not limited to laws related to anti-bribery, competition, business conduct, product quality and ingredients, environmental standards, occupational health and safety, privacy and data protection, labor and employment, and any other laws described herein or that are otherwise applicable to the products and/or services you provide to COCA MEDIA in all locations in which you conduct business operations.

**Anti-Bribery**

COCA MEDIA's is committed to dealing legally and ethically. We require all of our Third Party Partners to comply with the COCA MEDIA-Anti-Bribery Policy, as well as with all applicable anti-bribery laws.

All Third Party Partners acting on our behalf or in connection with our business are prohibited from giving or offering anything of value directly or indirectly to any government official or entity in order to improperly obtain any business advantage or affect any government act or decision. This prohibition includes facilitating, expediting or "grease" payments made to government officials, either directly or indirectly, in order to expedite any official service or function.

Company policy requires advance written approval from COCA MEDIA's Legal Team before any funds may be provided to or spent on behalf of government officials or entities. This includes any funds spent by our Third Party Partners such as gifts, donations, sponsorships, lecture fees or other payments, as well as meals, travel, entertainment or other items of value. If you anticipate that you will make any such expenditure on COCA MEDIA's behalf or in connection with our business, you must provide advance notice to COCA MEDIA in order to obtain the required approval.

In addition to prohibiting the bribery of government officials, COCA MEDIA also prohibits its employees and Third Party Partners from engaging in the bribery of private parties.

Aung Kyaw Oo  
Managing Director  
Coca Media Co., Ltd.

A handwritten signature in blue ink, appearing to read "Aung Kyaw Oo".

COCA MEDIA requires that all of our Third Party Partners conduct their business in full compliance with applicable competition laws. These laws are intended to promote free and fair competition in order to benefit consumers. Under these laws, companies may not interfere with the market forces of supply and demand. Rather, they must compete for business through means such as offering lower prices, more innovative products and better service. Prohibited actions include, but are not limited to, abuse of a dominant market position as well as any agreements or understandings among commercial parties that affect prices (e.g. price fixing, market allocation, group boycotts, resale price maintenance, unlawful discrimination on prices or restrictions on trade, etc.).

### Confidential/Proprietary Information

Our Third Party Partners must respect COCA MEDIA's intellectual property, trade secrets and other confidential, proprietary or sensitive information and may not use or disclose any such information except in accordance with their contract with COCA MEDIA or with COCA MEDIA's prior written consent. Any information or data regarding COCA MEDIA must be treated as confidential at all times unless that information becomes publicly available through no fault of the Third Party Partner. Our Third Party Partners may not disclose COCA MEDIA's confidential or proprietary information to persons outside of their organizations, nor may they disclose such information within their own organizations except on a strict "need to know" or "need to use" basis for the purpose intended by COCA MEDIA. Third Party Partners are also prohibited from using this information for their own benefit or the benefit of any other person or entity besides COCA MEDIA.

COCA MEDIA's policy is to work with Third Party Partners on a non-confidential basis wherever possible. We therefore expect our Third Party Partners to provide COCA MEDIA with only non-confidential, non-proprietary information and to agree that COCA MEDIA may disclose or use any information or ideas disclosed by the Third Party Partner in any way without compensation or legal responsibility to anyone. Nothing in this section is meant to modify or negate an existing confidentiality or non-disclosure agreement between COCA MEDIA and one of its Third Party Partners.

COCA MEDIA will only accept confidential information from a Third Party Partner if it is absolutely necessary and only after a written agreement with the appropriate safeguards has been put in place. Our Third Party Partners must also understand and acknowledge that COCA MEDIA may have or may undertake other projects or programs related to the same or similar areas as those discussed with a given Third Party Partner.

### Data Privacy

As our Third Party Partner, you must respect the privacy of COCA MEDIA employees, consumers, customers, suppliers and other Third Party Partners, and must take all reasonable and appropriate steps to safeguard personal information provided pursuant to your business relationship with COCA MEDIA. We require our Third Party Partners to collect, process, use, store and retain personal information obtained from COCA MEDIA, or about COCA MEDIA employees, consumers, customers, suppliers, and other Third Party Partners, only as necessary and in compliance with all applicable data privacy and data protection laws.

In the event that a Third Party Partner collects, processes, uses, stores or retains personal information at COCA MEDIA's request or on COCA MEDIA's behalf, such Third Party Partner will be required to agree to certain contractual obligations with COCA MEDIA to ensure that it complies with COCA MEDIA's standards regarding the protection of such personal information.

### Ethical Dealings

Honest dealing among business partners is essential to sound business relationships. COCA MEDIA seeks to give fair and equal consideration to all potential and existing Third Party Partners, and to base our decisions on objective criteria such as price, quality, and service capability as well as reliability and integrity. We extend no personal favors on prices, promotional allowances, marketing assistance or the like. Giving or receiving any kickbacks, bribes or similar improper benefits of any sort is prohibited. We expect our Third Party Partners to demonstrate these same high ethical standards and to conduct all business transactions with integrity and fairness.

Aung Kyaw Oo  
Managing Director  
Coca Media Co., Ltd.



## Expenses

COCA MEDIA will not reimburse expenses incurred by a Third Party Partner unless expressly identified as reimbursable in a written agreement with COCA MEDIA or otherwise pre-approved by COCA MEDIA in writing prior to being incurred. Any expense to be reimbursed by COCA MEDIA must be supported by detailed documentation including valid invoices or receipts.

## Gifts

COCA MEDIA's people are prohibited from giving or receiving gifts, payments or other benefits or items of value that could influence, or appear to influence, any business decision. We ask our Third Party Partners to respect this policy, and refrain from offering any COCA MEDIA employee (or close family member of a COCA MEDIA employee) a gift or other benefit that is more than nominal in value (over \$50.00 USD.) While COCA MEDIA employees may accept a gift from a Third Party Partner with a value of less than \$50 USD, they may do so only once per calendar year.

## Health and Safety

Our Third Party Partners must provide a safe and healthy work environment for all employees working at their sites by maintaining a focus on health and safety and complying with all applicable laws, rules and regulations. Any person providing on-site services in a COCA MEDIA facility is required to adhere to COCA MEDIA's occupational health and safety standards.

## Labor Practices and Universal Human Rights

COCA MEDIA strongly opposes the use of illegal child labor, forced or bonded labor, human exploitation, and all other forms of unacceptable treatment of workers. It is COCA MEDIA's policy not to work with any third parties known to violate labor laws or otherwise utilize inhumane labor practices, including exploitation, physical punishment, abuse, involuntary servitude or other forms of mistreatment. COCA MEDIA has a long standing commitment to respecting human rights and seeks to work with Third Party Partners who promote the following standards in accordance with applicable law:

- equal opportunity for employees at all levels regardless of color, race, gender, gender identity, age, ethnicity, national origin, sexual orientation, marital status, religion, veteran status, disability or any other characteristic protected by law;
- a safe and healthy workplace that promotes wellbeing and protects the environment; wages that
- comply with all applicable laws and regulations;
- adherence to legally mandated work hours and compensation for overtime hours in accordance with local laws; and respect for
- employees' lawful freedom of association and recognition of all legal rights to organize and collectively bargain.

## Protecting the Environment

COCA MEDIA places a high value on the protection of our environment and is committed to doing our part to help preserve the Earth's finite resources. We expect our Third Party Partners to comply strictly with the letter and spirit of applicable environmental laws and regulations, as well as the public policies they represent. Any person providing on-site services in a COCA MEDIA facility is required to adhere to COCA MEDIA's environmental standards.

## Your Responsibility for Compliance

It is your responsibility to ensure that your employees, agents and subcontractors working on COCA MEDIA business understand and comply with this Third Party Code of Conduct. Failure to adhere to this Third Party Code of Conduct or any applicable law is grounds for COCA MEDIA to terminate the business relationship.

COCA MEDIA expects our Third Party Partners to have reasonable and appropriate systems in place to investigate and remediate allegations of wrongdoing, to the extent permissible by local law. You are required to immediately notify COCA MEDIA upon becoming aware of any potential violations of applicable law or this Third Party Code of Conduct, or of any other allegations of wrongdoing related to COCA MEDIA business.

You must also immediately notify COCA MEDIA upon becoming aware of any negative or adverse publicity concerning your business or any product or service you provide to COCA MEDIA, or any event or circumstance related to you or your business that could be reasonably expected to cause negative or other adverse publicity concerning COCA MEDIA.

## COCA MEDIA COMPANY LIMITED: ANTI-BRIBERY POLICY

### Our Anti-Bribery Commitment

COCA MEDIA's commitment to dealing legally and ethically applies in all business operations. We comply with all applicable anti-bribery laws, including but not limited to the U.S. Foreign Corrupt Practices Act ("FCPA"), and we expect the same of the third parties with whom we work. While the FCPA prohibits, among other things, bribery of foreign government officials and entities, other anti-bribery laws, like the UK Bribery Act, prohibit commercial bribery between private individuals and entities.

**COCA MEDIA people and any third parties acting on our behalf or in connection with our business are prohibited from giving or offering anything of value directly or indirectly to any government official or entity, or to any private individual or entity, in order to improperly obtain or retain any business advantage or to improperly affect any act or decision.**

This prohibition includes any facilitating, expediting or "grease" payments made to government officials, either directly or indirectly, in order to expedite any official service or function (for example, small payments made to an official to move COCA MEDIA's application to the front of the line or to shorten the time frame in which services or other actions are provided). Any official fees supported by government-issued receipts do not qualify as improper payments.

### Maintaining Accurate Books and Records

No payment by or on behalf of the Company shall be approved or made if any part of the payment is to be used for an unlawful or improper purpose, or for any purpose other than that described by valid documents supporting the payment. No false or misleading entries should be made in any books or financial records of the Company for any reason. Any expenses that an employee or third party incurs on COCA MEDIA's behalf or in connection with our business shall not be reimbursable unless they are lawful and supported by detailed documentation including, for example, valid invoices or receipts.

### Commercial Bribery

In addition to prohibiting bribery of government officials, COCA MEDIA also prohibits its employees and third parties from engaging in bribery of private parties. You should not seek to improperly influence the judgment or conduct of any party with whom you might be conducting Company business by offering or providing any payments, gifts or other benefits, or by any other unlawful inducement.

### Our Expectations

COCA MEDIA's reputation depends on the conduct of our employees as well as the conduct of those with whom we do business. It is our goal to ensure that COCA MEDIA People, Client, Partners and the third parties with whom we work reflect the same high ethical standards and demonstrate a commitment to compliance with all applicable laws. We further expect to ensure that their employees and subcontractors understand and comply with this Anti-Bribery Policy.

Failure to comply with this Anti-Bribery Policy or any applicable anti-bribery laws, including but not limited to the FCPA, may result in civil or criminal penalties, as well as termination of the employment or business relationship.

SIGNED /APPROVED BY



Aung Kyaw Oo  
Managing Director  
Coca Media Company Limited

Aung Kyaw Oo  
Managing Director  
Coca Media Co., Ltd.

