

**Mya Ayer Group of Companies
(MAG)**

EMPLOYEE MANUAL

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SECTION 1 - INTRODUCTION

This Manual is designed to acquaint you with **Mya Ayer Group of Companies (MAG)** and to provide you with information about working conditions, benefits, and policies affecting your employment.

The information contained in this Manual applies to all employees of **MAG**. Following the policies described in this Manual is considered a condition of continued employment. However, nothing in this Manual alters an employee's status. The contents of this Manual shall not constitute nor be construed as a promise of employment or as a contract between the Company and any of its employees. The Manual is a summary of our policies, which are presented here only as a matter of information.

You are responsible for reading, understanding, and complying with the provisions of this Manual. Our objective is to provide you with a work environment that is constructive to both personal and professional growth.

1.1 CHANGES IN POLICY

This Manual supersedes all previous employee manuals and memos that may have been issued from time to time on subjects covered in this Manual.

However, since our business and our organization are subject to change, we reserve the right to interpret, change, suspend, cancel, or dispute with or without notice all or any parts of our policies, procedures, and benefits at any time. We will notify all employees of these changes. Changes will be effective on the dates determined by the Company, and after those date all superseded policies will be null.

No individual supervisor or manager has the authority to change policies at any time. If you are uncertain about any policy or procedure, speak with the HR Manager.

1.2 EMPLOYMENT APPLICATIONS

We rely upon the accuracy of information contained in the employment application and the accuracy of other data presented throughout the hiring process and employment. Any misrepresentations, falsifications, or material omissions in any of this information or data may result in exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment.

1.3 EMPLOYMENT RELATIONSHIP

You enter into employment voluntarily, and you are free to resign at any time for any reason or no reason. Similarly, **MAG** is free to conclude its relationship with any employee at any time for any reason or no reason. Following the probationary period, employees are required to follow the Employment Termination Policy (See Section 3.13).

SECTION 2

DEFINITIONS OF EMPLOYEE STATUS

“EMPLOYEES” DEFINED

An “employee” of **MAG** is a person who regularly works for **MAG** on a wage or salary basis. “Employees” may include regular full-time, regular part-time, and temporary persons, and others employed with the Company who are subject to the control and direction of **the Company** in the performance of their duties.

REGULAR FULL-TIME

Employees who have completed the 90-day probationary period and who are regularly scheduled to work 44 or more hours per week. Generally, they are eligible for the Company’s benefit package, subject to the terms, conditions, and limitations of each benefit program.

REGULAR PART-TIME

Employees who have completed the 90-day probationary period and who are regularly scheduled to work less than 44 hours per week. [Regular part-time employees are eligible for some benefits sponsored by the Company, subject to the terms, conditions, and limitations of each benefit program.]

Where Regular Full-Time and Regular Part-time employees are termed “Permanent Employees”.

TEMPORARY (FULL-TIME or PART-TIME)

Those whose performance is being evaluated to determine whether further employment in a specific position or with the Company is appropriate or individuals who are hired as interim replacements to assist in the completion of a specific project or for vacation relief. Employment beyond any initially stated period does not in any way imply a change in employment status. Temporary employees retain that status until they are notified of a change. They are not eligible for any of the Company’s benefit programs.

PROBATIONARY PERIOD FOR NEW EMPLOYEES

A new employee whose performance is being evaluated to determine whether further employment in a specific position or with **MAG** is appropriate. When an employee completes the probationary period, the employee will be notified of his/her new status with **MAG** and HR will issue the Letter of Confirmation (*LOC*).

SECTION 3

EMPLOYMENT POLICIES

3.1 NON-DISCRIMINATION

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at **MAG** will be based on merit, qualifications, and abilities. **MAG** does not discriminate in employment opportunities or practices because of race, color, religion, sex, national origin, age or disability.

Employees with questions or concerns about discrimination in the workplace are encouraged to bring these issues to the attention of their supervisor or the HR Manager. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in unlawful discrimination will be subject to disciplinary action, including termination of employment.

3.2 NON-DISCLOSURE/CONFIDENTIALITY

The protection of confidential business information and trade secrets is vital to the interests and success of **MAG**. Such confidential information includes, but is not limited to, the following examples:

- Compensation data,
- Financial information,
- Marketing strategies,
- Pending/ upcoming projects and proposals,
- Proprietary processes, technology including samples, descriptions, user manuals thereof.
- Personnel/Payroll records, and
- Conversations between any persons associated with the company.

All employees are required to sign a non-disclosure provision as a condition of employment.

Employees who improperly use or disclose trade secrets or confidential business information will be subject to disciplinary action, including termination of employment and legal action, even if they do not actually benefit from the disclosed information.

3.3 NEW EMPLOYEE ORIENTATION

Orientation is a formal welcoming process that is designed to make the new employee feel comfortable, informed about the company, and prepared for their position. New employee orientation is conducted by a Human Resources representative, and includes an

overview of the company history, an explanation of the company core values, vision, and mission; and company goals and objectives. In addition, the new employee will be given an overview of benefits, tax, and legal issues, and complete any necessary paperwork.

Employees are presented with all codes, keys, and procedures needed to navigate within the workplace. The new employee's Manager then introduces the new hire to staff throughout the company, reviews their job description and scope of position, explains the company's evaluation procedures, and helps the new employee get started on specific functions.

3.4 PROBATIONARY PERIOD FOR NEW EMPLOYEES

The probationary period for regular full-time and regular part-time employees lasts up to 90 days from date of hire. During this time, employees have the opportunity to evaluate our Company as a place to work and management has its first opportunity to evaluate the employee. During this introductory period, both the employee and the Company have the right to terminate employment with the notice periods outlined in Section 3.13.

Upon a satisfactory completion of the probationary period and the providing to the employee of an LOC, benefits will begin as appropriate. All employees, regardless of classification or length of service, are expected to meet and maintain Company standards for job performance and behavior (See Section 4, Standards of Conduct).

3.5 OFFICE HOURS

The Company office is open for business from 8:00 a.m. to 5:00 p.m. Monday to Saturday except for Gazette Holidays (See Section 6.5, Holidays).

The standard workweek is 48 hours of work (see Section 5.3, Overtime).

3.6 LUNCH PERIODS

Employees are permitted a 30 minutes lunch break. Lunch breaks generally are taken between the hours of 11 am and 1:00 p.m. on a staggered schedule so that your absence does not create a problem for co-workers or clients.

3.7 BREAK PERIODS

MAG provide 30 minutes coffee break for employees to break. Coffee breaks generally are taken between the hours of 2:30 p.m. and 4:30 p.m. on a staggered schedule so that your absence does not create a problem for co-workers or clients. Should the employees doesn't want a break, they could work overtime for those 30 minutes with double pay.

If employees have unexpected personal business to take care of, they must notify their direct supervisor/Manager to discuss time away from work and make provisions as necessary. Personal business should be conducted on the employee's own time.

Employees who do not adhere to the break policy will be subject to disciplinary action, including termination.

3.8 PERSONNEL FILES

Employee personnel files include the following: job application, job description, résumé, interview record and signature by interviewer as recognized appointment, records of participation in training events, bond letter & agreement, salary history, records of disciplinary action and documents related to employee performance reviews, coaching, and mentoring.

Personnel files are the property of **MAG**, and access to the information is restricted. Management personnel of **MAG** who have a legitimate reason to review the file are allowed to do so.

Employees who wish to review their own file should contact their supervisor or Human Resources Department. With reasonable advance notice, the employee may review his/her personnel file in Company's office and in the presence of their supervisor or Human Resources Department].

3.9 PERSONNEL DATA CHANGES

It is the responsibility of each employee to promptly notify their supervisor or **MAG's** Human Resources Department of any changes in personnel data such as:

- Mailing address,
- Telephone numbers,
- Name and number of dependents, and
- Individuals to be contacted in the event of an emergency.

An employee's personnel data should be accurate and current at all times.

3.10 INCLEMENT WEATHER/EMERGENCY CLOSINGS

At times, emergencies such as severe weather, fires, or power failures can disrupt company operations. The decision to close the office will be made by the Board of Directors, General Manager, Executive Staff.

When the decision is made to close the office, employees will receive an email as an official notification from the General Manager.

Time off from scheduled work due to emergency closings will be unpaid for all non-exempt employees. However, if employees would like to be paid, they are permitted to use vacation time if it is available to them.

3.11 EMPLOYEE PERFORMANCE REVIEW AND PLANNING SESSIONS

Supervisors will conduct performance reviews and planning sessions with all regular full-time and regular part-time employees (after one year of service) twice a year, after probation period and after one year of service. Supervisors may conduct informal performance reviews and planning sessions more often if they choose.

The Company directly links wage and salary increases with performance. Your performance review and planning sessions will have a direct effect on any changes in your compensation. For this reason among others, it is important to prepare for these reviews carefully, and participate in them fully.

3.12 CORRECTIVE ACTION

The Company holds each of its employees to certain work rules and standards of conduct (see Section 4). When an employee deviates from these rules and standards, **MAG** expects the employee's supervisor/Manager to take corrective action.

Corrective action at **MAG** is progressive. That is, the action taken in response to a rule infraction or violation of standards typically follows a pattern increasing in seriousness until the infraction or violation is corrected.

3.13 EMPLOYMENT TERMINATION

Termination of employment is an inevitable part of personnel activity within any organization, and many of the reasons for termination are routine. Below are a few examples of some of the most common circumstances under which employment is terminated:

- **Resignation** – voluntary employment termination initiated by an employee.
Staff who wish to terminate their employment with the Company are expected to give the following notice:
 - a) All Employees on Probation – 1 weeks
 - b) Employees appointed to Permanent Staff – 1 month
 - c) Senior/Management Staff – 2 months
 - d) Executive level - 3 months
- **Termination** – involuntary employment termination initiated by **MAG**.
- **Layoff** – involuntary employment termination initiated by **MAG** for non-disciplinary reasons.

According to the Myanmar Labor Law, there is a three months probation period for permanent recruitment. Permanent Employees must receive compensation (in this case “Severance Pay”) if they are terminated, unless the employer can show evidence that the worker disgraces the company’s image, in which case he can be dismissed without compensation.

The Severance Pay amount the employer must pay depends on the length of service of the Permanent Employee. If the employee has worked at the company for less than 3 months, the employee is entitled to 1 months’ salary as severance pay. If the employee worked for the company from 3 months to 1 year, employee is entitled to 2 months’ salary. If employee has worked for the company for 1-3 years employee is entitled to 3 months’ salary. And if employee has worked for the company for more than 3 years, the employer must pay 5 months’ salary.

3.14 SAFETY

MAG provide information to employees about workplace safety and health issues through regular internal communication such as:

- Training sessions
- Team meetings
- Other written communications (including email)

Each employee is expected to obey safety rules and exercise caution and common sense in all work activities. Employees must immediately report any unsafe conditions to their supervisor. Employees who violate safety standards, cause hazardous or dangerous situations, or fail to report, or where appropriate, remedy such situations, may be subject to disciplinary action including termination of employment.

In the case of an accident that results in injury, regardless of how insignificant the injury may appear, employees should notify their supervisor (See Section 3.17, Employee Requiring Medical Attention).

3.15 BUILDING SECURITY

All employees who are issued keys to the office are responsible for their safekeeping. These employees will sign a Building Key Disbursement form upon receiving the key. The last employee, or a designated employee, who leaves the office at the end of the business day assumes the responsibility to ensure that all doors are securely locked, all the lights and aircons off. (See Building Closure Check List Employees are not allowed on Company property after hours without prior authorization from the Executive Staff.)

3.16 INSURANCE ON PERSONAL EFFECTS

All employees should be sure that their own personal insurance policies cover the loss of anything occasionally left at the office. **MAG** assume no risk for any loss or damage to personal property.

3.17 SUPPLIES; EXPENDITURES; OBLIGATING THE COMPANY

Only authorized persons may purchase supplies in the name of **the Company**. No employee whose regular duties do not include purchasing shall incur any expense on behalf of **MAG**.

3.18 EXPENSE REIMBURSEMENT

Expenses incurred by an employee must have prior approval by a manager or by GM.

3.19 PARKING

All of company's cars must park their cars in provided areas.

3.20 VISITORS IN THE WORKPLACE

To provide for the safety and security of **MAG** employees and visitors, only authorized visitors are allowed in the workplace. Restricting unauthorized visitors helps ensure security, protects confidential information.

All visitors must be hosted in reception area and invited only to the meeting room if there is discussion required.

SECTION 4

STANDARDS OF CONDUCT

The work rules and standards of conduct for **MAG** are important, and the Company regards them seriously. All employees are urged to become familiar with these rules and standards. In addition, employees are expected to follow the rules and standards faithfully in doing their own jobs and conducting the Company's business. Please note that any employee who deviates from these rules and standards will be subject to corrective action, up to and including termination of employment (see Section 3.13, Corrective Action).

While not intended to list all the forms of behavior that are considered unacceptable in the workplace, the following are examples of rule infractions or misconduct that may result in disciplinary action, including termination of employment.

- Theft or inappropriate removal or possession of property;
- Falsification of timekeeping records (See Section 5.2, Timekeeping);
- Working under the influence of alcohol or illegal drugs (See Section 4.6, Substance Abuse);

- Possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the workplace (See Section 4.6, Substance Abuse);
- Fighting or threatening violence in the workplace;
- Boisterous or disruptive activity in the workplace;
- Negligence or improper conduct leading to damage of company-owned or customer-owned property;
- Insubordination or other disrespectful conduct;
- Violation of safety or health rules;
- Smoking in the workplace;
- Sexual or other unlawful or unwelcome harassment (See Section 4.3, Harassment, Including Sexual Harassment);
- Excessive absenteeism or any absence without notice (See also, Section 4.1 Attendance/Punctuality and 4.2, Absence without Notice);
- Unauthorized use of telephones, internet, email, or other company-owned equipment (See Section 4.4, Telephone Use and Section 4.8, Internet and Email Use);
- Using company equipment for purposes other than business (i.e., playing games on computers or personal Internet usage);
- Unauthorized disclosure of business “secrets” or confidential information;
- Violation of HR policies (including but not limited to those covered in this manual);
- Unsatisfactory performance or conduct.

4.1 ATTENDANCE/PUNCTUALITY

MAG expect that every employee will be regular and punctual in attendance. This means being in the office, ready to work, at their starting time each day. Absenteeism and tardiness places a burden on other employees and on the Company.

If you are unable to report for work for any reason, notify your supervisor before regular starting time. You are responsible for speaking directly with your supervisor about your absence. Should undue tardiness become apparent, disciplinary action may be required.

If there comes a time when you see that you will need to work some hours other than those that make up your usual work week, notify your supervisor at least seven working days in advance. Each request for special work hours will be considered separately, in light of the employee’s needs and the needs of the Company. Such requests may or may not be granted.

4.2 ABSENCE WITHOUT NOTICE

When you are unable to work owing to illness or an accident, please notify your supervisor. This will allow the Company to arrange for temporary coverage of your duties and helps other employees to continue work in your absence. If you do not report for work and the Company is not notified of your status after two consecutive days of absence, the Company will take disciplinary action.

4.3 HARASSMENT, INCLUDING SEXUAL HARASSMENT

MAG is committed to providing a work environment that is free of discrimination and unlawful harassment. Actions, words, jokes, or comments based on an individual's sex, race, ethnicity, age, religion, or any other legally protected characteristic will not be tolerated.

If you believe you have been the victim of harassment, or know of another employee who has, report it immediately. Employees can raise concerns and make reports without fear of reprisal.

Any supervisor who becomes aware of possible harassment should promptly advise their supervisor or the Human Resources Department who will handle the matter in a timely and confidential manner.

4.4 TELEPHONE USE

MAG telephones are intended for the use of serving our customers and for conducting the Company's business.

Personal usage during business hours is discouraged except for extreme emergencies. All personal telephone calls should be kept brief to avoid congestion on the telephone line.

To respect the rights of all employees and avoid miscommunication in the office, employees must inform family members and friends to limit personal telephone calls during working hours.

If an employee is found to be deviating from this policy, he/she will be subject to disciplinary action (See Section 3.12, Corrective Action).

4.5 PUBLIC IMAGE

A professional appearance is important anytime that you come in contact with customers or potential customers. Employees should be well groomed and dressed appropriately for our business and for their position within the Company.

The following items are considered inappropriate working attire for **MAG**:

- Spaghetti-strapped shirts
- Tank tops or revealing shirts
- Short mini skirts
- Sheer clothing
- T-shirts with inappropriate or offensive gestures or advertising
- List other items inappropriate for your company

When meeting with a client, the dress code is more business-oriented, including attire such as:

- Slacks, Longyi ,dress shirt or blouse
- Dress, skirt and blouse

If management occasionally designates "casual days," appropriate guidelines will be provided to you.

Consult your supervisor if you have any questions about appropriate business attire.

4.6 SUBSTANCE ABUSE

The Company is committed to providing a safe and productive workplace for its employees. In keeping with this commitment, the following rules regarding alcohol and drugs of abuse have been established for all staff members, regardless of rank or position, including both regular and temporary employees. The rules apply during working hours to all employees of the Company while they are on Company premises or elsewhere on Company business.

The manufacture, distribution, possession, sale, or purchase of controlled substances of abuse on Company property is prohibited.

Being under the influence of illegal drugs, alcohol, or substances of abuse on Company property is prohibited.

4.7 TOBACCO PRODUCTS

The use of tobacco products including beetle is not permitted anywhere on the Company's premises.

There are currently no designated smoking areas. Employees must follow all rules posted in designated smoking areas and adhere to all policies associated with this policy.

4.8 INTERNET AND EMAIL USE

MAG's employees are allowed use of the Internet and e-mail when necessary to serve our customers and conduct the Company's business. The use of company internet for gaming, visiting social websites (with the exception of employment social sites e.g. LinkedIn) or viewing of content that is not respectable will not be tolerated.

MAG reserve the right to access and monitor all files and messages on its systems.

Use of an employee's email account is for business purposes only.

SECTION 5

WAGE AND SALARY POLICIES

5.1 WAGE OR SALARY INCREASES

Each employee's hourly wage or annual salary will be reviewed at least once each year, normally during the same period as the performance review. The employee's review date will usually be conducted on or about the anniversary date of employment or the date of the previous compensation review. Such reviews may be conducted more frequently for a newly created position or based on a recent promotion.

Increases will be determined on the basis of performance, adherence to company policies and procedures, and ability to meet or exceed duties per job description and achieve performance goals (See Section 3.10, Performance Review/Planning Sessions).

5.2 TIMEKEEPING

Accurately recording time worked is the responsibility of every employee. **MAG** do not pay for extended breaks or time spent on personal matters.

The time clock is a legal instrument. Altering, falsifying, tampering with time records, or recording time on another team member's time record will result in disciplinary action, including termination of employment.

Authorized personnel will review time records each week. Any changes to an employee's time record must be approved by his/her supervisor or Manager. Questions regarding the timekeeping system or time cards should be directed to the Manager.

5.3 OVERTIME

There is double pay for OT for production staffs and delivery drivers, below Manager level, however do not have OT pay for admin, office, sale & distribution and marketing staffs, except authorize by Admin Manager.

5.4 PAYDAYS

All employees are paid 2nd of every following month. In the event that a regularly scheduled payday falls on a weekend or holiday, employees will receive pay on the next day of operation.

If a regular payday falls during an employee's vacation, the employee's paycheck will be available upon his/her return from vacation.

Paychecks will not, under any circumstances, be given to any person other than the employee without written authorization. Paychecks may also be mailed to the employee's address or deposited directly into an employee's bank account upon request.

SECTION 6

BENEFITS AND SERVICES

The Company aims to be in compliance with all Myanmar Laws and to be an “preferred employer” within the market. Benefits and Services are reviewed for the respective division of the Company. Please contact your HR Manager for details.

6.1 SOCIAL SECURITY/MEDICARE

MAG withhold income tax from all employees' earnings and participates in Social Security and Medicare withholding and matching programs as required by law. **MAG** provide 3% contribution of Employees salary for Employees' Social Security and Medicare.

6.2 LEAVE

Casual Leave (CL)

1. All Employees who completed 12 continuous month service are eligible for CL
2. CL is calculated on the basis of calendar year (January to December)
3. Employees each receive **6 days** per year (pro-rata according to proportion of year worked)
4. Maximum up to 3 continuous days can be covered under CL
5. CL cannot be connected with Annual Leave.
6. National / Festival / Declared / weekly off days can be prefixed and / or suffixed to CL.
7. **Balance CL remaining unutilized as on 31st December will lapse.**
8. The employee must give notice of intention to take Casual Leave

If leave is taken without prior sanction (under certain unavoidable circumstances) he/she must inform the Competent Authority.

Annual Leave (AL) :

1. Permanent Employees of one-year service are eligible for AL.
2. AL will be earned at 10 days per annum.
3. The days served under probation will be taken into account to calculate earned AL.
4. AL can be availed only on prior approval of the Top Management.
5. A maximum of **one-week** paid AL may be carried over from one calendar year to the next.
6. National / declared / festival / weekly off days can be prefixed and /or suffixed to AL.
7. **Intervening National / declared / festival / weekly off will be counted as part of AL.**
8. Application for AL shall be submitted at least one month in advance to HR Department with the approved signature of the Line Manager. Failure to give notice shall be grounds for disciplinary action.
9. In the event of termination of an employee, at the discretion of **MAG** unused earned AL cannot be paid.
10. The availability of AL is subject to the convenient of **MAG** and shall decide by line Manager and HR/Admin Manager.

Maternity Leave Policy

The Company provides Maternity Leave to eligible Permanent Employees in compliance with the laws of Myanmar.

Medical Leave (SL)

The Company provide Medical Leave in compliance with the laws of Myanmar.

1. All Employees are eligible for SL.
2. If an Employee is ill he/she must inform the Head of Department and HR Manager on the same day in early morning office hours.
3. Absences for more than 3 continuous days must be supported by a written doctor's certificate.

Leave Without Pay (LWP)

- In reasonable circumstances, an employee can apply for LWP when no other leave is available.
- A maximum of 5 Days of LWP can be requested for approval of the Line Manager in any one year.
- The Line Manager reserves the right to refuse leave if proper advance notice is not given, excluding emergencies/ unforeseen circumstances or sickness.

6.3 RECORD KEEPING

The Human Resources Department maintains vacation days accrued and used. Each employee is responsible for verifying his/her pay stub to make sure the correct number of hours appear.

6.4 PUBLIC HOLIDAYS

The Company will declare which National and Public holidays from the list below will be observed at the beginning of the year, and which will be paid holidays for Permanent Employees.

1. Independence Day (January 4)
2. Union Day (February 12)
3. Peasant Day (March 2)
4. Armed Forces Day (March 27)
5. Full Moon Day of Tapaung
6. Water Festivals (April 12 – 20)
7. May Day (May 1)
8. Full Moon Day of Kason
9. Full Moon Day of Waso
10. Martyr's Day (July 19)
11. Full Moon Day of Thadinkyut
12. Full Moon Day of Tasaung Mon
13. National Day (November 27)
14. Christmas Day(December 25)

Kayin New Year Day, Deepavali day and Eid will be notified according to calendar.

6.5 EDUCATIONAL ASSISTANCE

MAG recognizes that the skills and knowledge of its employees are critical to the success of the Company. The Company offers educational assistance programs, and tuition reimbursement. The Company offers educational assistance programs to encourage personal development, improve job-related skills and enhance an employee's ability to compete for reasonably attainable jobs within the Company.

6.6 TRAINING AND PROFESSIONAL DEVELOPMENT

MAG recognize the value of professional development and personal growth for employees. Therefore, the Company encourages its employees who are interested in continuing education and job specific training to research these further and get approval before signing up for the seminars or courses. Approval from the Executives is required for courses that take place during normal working hours.

SECTION 7

EMPLOYEE COMMUNICATIONS

7.1 PROCEDURE FOR HANDLING COMPLAINTS

Under normal working conditions, employees who have a job-related problem, question or complaint should first discuss it with their immediate supervisor/ manager. At this level, employees usually reach the simplest, quickest, and most satisfactory solution. If the employee and supervisor do not solve the problem, **MAG** encourage employees to contact the Human Resources Department. Then, if the problem or complaint could not be able to solve with the level of HR, it could be submitted to COO.

PURPOSE

This Manual constitutes the formal statement of the Human Resources policies and procedures applicable to employees in their employment relationship with **MAG**. This Policy Manual is designed to provide managerial and supervisory personnel with uniform knowledge of **MAG** Human Resource Policies and Procedures, in order to assure equitable and consistent application. The Manual is provided to managers and supervisors

as a guide to the administration of human resource policies, however, this Manual is not intended to be an inflexible rule book.

APPLICATION

This Manual is intended to apply to all employees of **Mya Ayer Group of Companies and its affiliated companies.**