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**ISA TANTEC LTD.**  
Avenida Da Praia Grande N 619,  
Comercial Si Toi, 5 Andar 8, 999078, Macau  
T +853 2835 6320 F +853 2835 6319

# ISA TanTec Portfolio Code of Conduct

Effective January 2017





CONTENTS

CHAPTER 1 INTRODUCTION, VALUES AND MISSION ..... 3
CHAPTER 2 EMPLOYEES SAFETY ..... 4
2.1 HEALTH ..... 4
2.2 ENVIRONMENT ..... 4
2.3 DIVERSITY ..... 4
2.4 HARASSMENT ..... 5
2.5 HUMAN RIGHTS ..... 5
CHAPTER 3 GIFTS, BRIBERY AND MONEY LAUNDERING ..... 6
3.1 GIFTS AND ENTERTAINMENT ..... 6
3.2 BRIBERY ..... 6
3.3 MONEY LAUNDERING ..... 7
3.4 FRAUD ..... 8
3.5 CONFLICT OF INTEREST ..... 8
3.6 POLITICS ..... 9
3.7 SUPPLIERS AND AGENTS ..... 9
CHAPTER 4 TRADE AND SANCTIONS ..... 10
4.1 SANCTIONS ..... 10
4.2 COMPETITION ..... 11
CHAPTER 5 INTELLECTUAL PROPERTY AND INFORMATION TECHNOLOGY ..... 12
5.1 INTELLECTUAL PROPERTY ..... 12
5.2 INFORMATION TECHNOLOGY ..... 12
CHAPTER 6 COMMUNICATION AND DATA ..... 13
6.1 COMMUNICATION AND DATA ..... 13
6.2 DATA AND PRIVACY ..... 13
6.3 RECORD KEEPING ..... 14
CHAPTER 7 WHISTLE-BLOWING REPORTS ..... 15
7.1 PROCESS ..... 15





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## Chapter 1 Introduction, Values and Mission

Welcome to our Code of Conduct (the "**Code**").

At ISA TanTec Ltd. (ISA) we each have a responsibility to act in an ethical, compliant and transparent way. This Code sets out the basic rules we must follow and the values that should guide any decisions we make in conducting our business. This Code applies to all directors, employees, and third parties that work for or on behalf of ISA. We require your commitment to action the strong ethical values set out in this Code, which includes fighting all forms of bribery and corruption, to guarantee the continued success of ISA. High standards of ethical behaviour and compliance are essential to protecting our reputation.

This Code does not seek to address every situation you may encounter in your day to day working life, and you are always encouraged to exercise good judgement and common sense. Should you ever feel uncomfortable with any situation you find yourself working in or become aware of something you feel is wrong, you must speak up and raise your concern without delay. Chapter 7 explains how you can do this. You must take the time to read the principles set out in this Code. If there is anything you don't understand or any concern you have, no matter how small, you are encouraged to contact the Ethics and Compliance Committee ("**ECC**"). Any reported information will always be treated in the strictest confidence.

You are required to sign the Declaration of Compliance to indicate that you have understood and agree to follow the principles set out in this Code. We take any breach of this Code, including any breach of international or local anti-corruption and bribery laws ("**ABC laws**"), very seriously and violations can result in disciplinary action for an individual, including loss of benefits or possible termination of employment or third party contracts by ISA. In severe cases, individuals may also receive fines or a sentence of imprisonment from authorities.

If you become aware of any violations of this Code or any applicable law or regulation, you should immediately report the violation to the ECC either directly or in accordance with Chapter 7 of this Code. The ECC will review this Code on an annual basis and make any necessary updates to it at the same time. The ECC are required to access and respond to all reports or concerns brought to their attention and if necessary, report any breach to the appropriate authorities.

## Chapter 2 Employees Safety

### 2.1 Health

People are our most important assets. ISA is responsible for ensuring that all reasonable precautions are taken to provide and maintain working conditions which are secure, safe, healthy and comply with all legal requirements and codes of practice.

#### Our core principles

- All safety standards must comply with local law (as a minimum).
- All necessary information, supervision, and training will be provided to ensure the security, health and safety of all employees at work.
- Any workplace, equipment or systems that are provided will be maintained to a safe standard and the use, storage, and transport of goods or substances must be conducted without risk to an individual's health.
- All security incidents (in or outside of work hours) and accidents must be reported to the ECC, and where possible eliminated or removed.

### 2.2 Environment

ISA encourages the efficient use of natural resources and promotes protection of the environment. All employees must seek to minimise the environmental impact of the communities they operates in.

#### Our core principles

All activities by ISA or its directors, employees or third parties must:

- Comply with local environmental laws and regulations (as a minimum).
- Consider environmental issues and where possible, reduce any negative impact caused.
- Consider environmentally sustainable products and services when purchasing items for ourselves or for the procurement of our clients and gain approval from the ECC before entering into contracts (for or on behalf of ISA or for clients) which raise environmental concerns.
- Commit to monitoring our environmental impact, setting annual objectives and targets in areas such as energy consumption, waste management and travel.

### 2.3 Diversity

Our competitive strength is in the diversity of our workforce. ISA prides itself on maintaining an environment where employees are individually valued and respected as this fosters a workplace that people enjoy being a part of.

#### Our core principles

- We value diversity and promote equal opportunities for all employees in the workplace, based on merit, irrespective of their age, race, religion, gender, marital status, or any other characteristic protected by applicable laws.
- We expect all individuals to communicate in an open and honest way, act with integrity, and report any discriminatory behaviour they have seen or experienced to the ECC immediately.

## 2.4 Harassment

ISA considers harassment, bullying or victimisation harmful to the organisation and the individual(s) involved. Such behaviour can cause fear, stress, anxiety, and place unnecessary strain on an individual(s) who may feel vulnerable and reluctant to complain. ISA aims to safeguard the fair treatment and dignity of all its employees at work.

### Our core principles

- We do not tolerate bullying, harassment or victimisation of any kind. If you witness, hear, or reasonably suspect incidences of harassment or bullying, to yourself or someone else, you must report this to the ECC immediately. This includes, but is not limited to:
  - **Harassment** - meaning any unwanted behaviour affecting an individual's dignity at work. This can include unwelcomed physical, verbal, or non-verbal behaviour.
  - **Bullying** – meaning the persistent criticism and personal abuse and/or ridicule, either in public or private, directly or indirectly, which humiliates or demeans the individual(s) involved.
  - **Coercion or intimidation** – meaning behaviour intended to force or pressure an individual to act improperly through threats of violence or other forms of intimidation.
  - **Victimisation** – meaning treating one individual less favourably than another. Conduct which denigrates, ridicules, intimidates or is physically or emotionally abusive.
- We will investigate any reports of harassment, bullying or victimisation and the outcome of such investigation may lead to disciplinary action, including dismissal for gross misconduct.

## 2.5 Human Rights

ISA supports universal human rights both within the communities we operate and the organisations we do business with. We are committed to creating a working environment where everyone can perform at their best and in accordance with their rights under the law.

### Our core principles

- We uphold all basic human rights and provide training to employees to improve awareness of the issues and risks that can cause abuses of such rights.
- We do not tolerate any violation of human rights including, but not limited to child labour or non-compliance with minimum wage requirements.
- All directors, employees or third parties must seek guidance from the ECC if they are requested to be involved in any matter (including the procurement or handling of potentially sensitive goods or services) which appear to be in breach of any human rights.

## Chapter 3

### Gifts, Bribery and Money Laundering

#### 3.1 Gifts and Entertainment

ISA accepts gifting and hospitality as an appropriate business practise. However, a narrow line often separates appropriate gifts and hospitality from what may be regarded as a form of bribery and corruption. In accepting or giving of any gifts or hospitality, you must exercise the utmost discretion. In all cases anything given or received must not be lavish, extravagant or unreasonably costly.

For the purposes of this policy, the term "gift" includes, but is not limited to, substantial favours, money, credit, special discounts on goods or services, free services, loans of goods or money, excessive entertainment events, food or beverage or anything else of material value.

##### Our core principles

- Any proposed gifts and/or hospitality must be permitted under ABC laws (as a minimum).
- All gifts and/or hospitality given or received for or on behalf of ISA must be disclosed to the ECC.
- Any gifts or hospitality in the form of cash, cash equivalent, loans or personal services must never be accepted or given. Acceptance or giving of gifts and/or hospitality must also not be directed or given to family members or friends of a relevant director, employee or third party working for ISA.
- The giving or accepting of promotional items and entertaining of business partners or customers for work purposes to the extent that it is both necessary and incidental to the performance of the business is permitted, but must have prior approval from the ECC.

#### 3.2 Bribery

Any individual conducting business for or on behalf of ISA is strictly prohibited from offering, promising or paying a bribe to any third party, either directly or indirectly, whether in the public or private sector. Similarly, requesting or accepting a bribe from any third party is also strictly prohibited.

For these purposes, a "bribe" means corruptly or improperly soliciting, promising, offering or accepting anything of value including gratification, preference, money, or gift to or from any individual or organisation as an inducement or reward to do, or not to do, any act in relation to a transaction or any relevant function or activity to gain or retain a business advantage.

Particular care should be exercised when engaging with or conducting business with "Government Officials". Government Officials in this Code includes, but is not limited to:

- An officer or employee of a national or regional government;
- An officer or employee of a government department or body (note this may include medical doctors employed in a government hospital);
- An officer or employee of a public international organisation (e.g. the United Nations, Unicef); and
- An employee of a company or other entity in which a governmental body has an interest or influence.



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**Our core principles**

- We have a zero tolerance approach to any bribery and corruption and require all directors, employees and third parties conducting business for or on behalf of ISA comply with all ABC laws (as a minimum).
- Specifically, it is the policy of ISA not to knowingly breach the United States ("US") Foreign Corrupt Practices Act ("FCPA") or the United Kingdom ("UK") Bribery Act. Employees should consult the ECC regarding the specific implications of the FCPA and/or UK Bribery Act.
- We will not retain or allow any third parties to perform services for ISA without such parties signing the Declaration of Compliance.
- All third-party engagement will be subject to due diligence in accordance with the steps set out in the Know Your Customer Procedures ("KYCP") under section 3.3 of this Code. Audits and reviews may also be conducted periodically by the ECC to ensure compliance with the provisions of this Code.
- You must complete the Anti-Bribery and Corruption E-Learning on an annual basis, which will be sent to you via email. See the Navis Portfolio Governance Pack for more detail regarding this.

**3.3 Money Laundering**

Money laundering is the attempt to conceal or disguise the nature, location, source, ownership, or control of illegally obtained money. This definition covers a wide range of activities. Every employee is responsible for protecting ISA from exploitation by money launderers in accordance with ABC laws, and the provisions of this Code. ISA has due diligence policies and procedures in place designed to combat money laundering activity pursuant to the KYCP outlined below.

**Know Your Customer Procedures (KYCP)**

Over the course of your employment or engagement with ISA you may be required to check the background of customers, third parties or agents that work for or on behalf of ISA. You must follow each of these three steps below.

**Step 1 - Minimum Identification Procedures**

If you are required to check the background of ISA's customers/third parties/agents you should, as a minimum:

- Obtain identification information through a Third Party Questionnaire that the ECC can provide and use that to verify the identity of that prospective customer/third party/agent; and
- Check at the time of a new sale and on an ongoing basis (to be no less than semi-annually), that a prospective or current customer/third party/agent does not appear on any list identified by the US Treasury Department's Office of Foreign Assets Control ("OFAC") or any international or local law enforcement agencies "Most Wanted" lists, or is identified by the Financial Crimes Enforcement Network ("FinCEN"); or named by the Financial Action Task Force ("FATF").

**Step 2 - Enhanced Identification Procedures**

If customers/third parties/agents are "high risk" they must be subject to the Enhanced Identification Procedures below. The following individuals are deemed "high risk":

- "Senior Local/Foreign Political Figures", or any known or suspected family member or close associate of such a figure, former senior executives of a government-controlled enterprise identified by WorldCheck, or resident in any FATF Non-Cooperative Jurisdiction identified by FinCEN/the US Treasury Department.
- At the time of a customer/third party/agent being identified as "high risk" the ECC will specify the additional information needed.

**Step 3 - Prohibited Person**

Under no circumstances will ISA accept a sale or do any business with any customer/third party/agent who is deemed a "Prohibited Person". Prohibited Person in this Code means:

- Any person or entity that is identified under the Navis International Sanctions Guide (the "Navis Sanctions Guide") in accordance with section 4.1 of this Code, or any international or local law enforcement agencies "Most Wanted" lists; or
- Any foreign shell banks (e.g. a foreign bank without a physical presence in any country).

Any attempt by a Prohibited Person to transact with ISA should be reported immediately to the ECC, who will determine the appropriate course of conduct.



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### Our core principles

- We do not tolerate any type of money laundering or fraudulent activity that may be a criminal offence and will investigate any suspicious activity.
- We maintain accurate and complete records of our business transactions, including all dealings with external individuals and organisations and maintain rigorous systems to prevent and detect fraud when it comes to financial and operational systems.
- We will never deal with any individual or organisation who are suspected to be involved in criminal or other unlawful behaviour and will walk away from any transactions that appear designed or intended to disguise or conceal the identities of parties, the source of funds or property or the scale of profits to be derived from the transaction.
- We will complete the relevant due diligence in accordance with the KYCP above in this section of the Code, on any new customer, third party or agent who will be conducting business for or on behalf of ISA.

### 3.4 Fraud

ISA does not and will not engage in, authorise, collude in or condone fraudulent, dishonest behaviour or deception of third parties by any person on its behalf or for its benefit.

### Our core principles

- We expect directors, employees and third parties working for or on behalf of ISA to maintain the accuracy of all invoices, requests for payment, expense claims, book entries, accounting entries, timesheets and other records created or submitted on its behalf. Full accuracy is required unless there is express permission to submit "provisional" or "budgeted" figures.
- We do not accept copy documents or documents which look as though they have been altered, when originals are required.
- We expect directors, employees and third parties to be alert and report behaviour that is fraudulent in nature, such as bypassing set procedures without formal prior approval.

### 3.5 Conflict of Interest

A conflict of interest is any relationship, influence or activity which may impair our ability to make a fair and objective decision when performing our job. Personal relationships within or outside the workplace include, but not limited to political engagement, employments, directorships, shareholdings, voluntary work or association memberships which can raise conflicts of interest. Even the appearance of a conflict of interest can seriously damage ISA's reputation.

### Our core principles

- We encourage transparency and disclosure to the ECC of any relationship that may cause a conflict of interest or impair our ability to make objective and fair decisions when performing our jobs.
- We do not engage in, encourage or facilitate insider dealing and will not use any non-public information about our business or other businesses for financial or personal gain.
- We require disclosure of any dealings with Government Officials or their family members to the ECC as it may raise a conflict of interest.

### 3.6 Politics

ISA is committed to behaving ethically in all interactions with governments, their agencies, and representatives. However, in some circumstances, your personal political engagement and any financial support you give to a political organisation may be viewed as representing the views or allegiance of ISA and therefore may impact our business and reputation.





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#### Our core principles

- We engage with governments in a transparent and lawful way in order to communicate on matters that are important to our business.
- We do not make political contributions or donations to any organisation, institution or charity which is closely associated to a political party, or holds strong political views or cause.
- We do not allow any use of materials bearing ISA's name or logo for political purposes or any amount from ISA's accounts to be used for any form of political donation, loans or other payment.
- We understand that individuals may be engaged in political activity outside of their employment, however, directors, employees or third parties must never give the impression they are representing ISA views.
- If you consider standing for public office or have a close relationship with a Government Official you are required to disclose this to the ECC who will record such a disclosure. You may also be asked to disclose a conflict of interest as a consequence.

### 3.7 Suppliers and Agents

Suppliers, agents and other business partners are very important to us as they allow our company to offer a range of goods and services in environments that would otherwise be difficult to reach across the world. It is paramount that we select our suppliers, agents and other business partners in a transparent and fair way on the basis of skill and merit, and document our selection process.

#### Our core principles

- All suppliers, agents and other business partners are to be treated fairly and transparently, including in their identification and selection.
- Where any prospective supplier, agent or other business partner unreasonably refuses to co-operate in our due diligence process (in accordance with the KYCP under section 3.3 of this Code) or the Sanctions policy (under section 4.1 of this Code), preventing the ability to confirm their approach to bribery and corruption matters, and/or refuses to give any assurance in this regard; and/or refuses to adopt our Code, we must give serious consideration to not doing business with such an organisation or individual.
- We must only enter into contractual agreements where the supplier, agent or other business partner has agreed to comply with the principles set out in this Code and has signed the Declaration of Compliance.



## Chapter 4 Trade and Sanctions

### 4.1 Sanctions

Sanctions restrict doing business in certain countries, or with certain people and companies, or products and services, in certain countries. Breaching sanctions is serious – penalties include significant fines for companies and imprisonment for individuals.

#### Our core principles

- We are committed to complying with all export and import controls, sanctions and embargoes applicable to our business activities. Directors, employees and third parties working on behalf of ISA are required to ensure that all such controls, sanctions and embargoes are strictly complied with.
- ISA, together with its key shareholder Navis Capital Partners has formulated the Navis Sanctions Guide which provides high level guidance on current EU and US (and thus UN) sanctions relating to countries where ISA may do business. A copy of the Navis Guide can be obtained from the link in the Navis Portfolio Governance Pack. We must ensure that you have seen and actually hold all required permits, approvals and/or other relevant authority before exporting or importing any goods, technology, software or services across national borders.
- The four-step Sanctions Screening Process (outlined below) must be undertaken when engaging with a new customer, supplier or third party.

#### **SANCTIONS SCREENING PROCESS**

**Step 1 - Due diligence.** You must conduct due diligence to understand who the customer/supplier/third party is, and who owns and controls them. Knowing about any relevant third parties, such as the end user of products, could also be important. Even if a supply is being made to a non-sanctioned company and where there is not a trade embargo in place, it may be part of a more complex scheme to supply sanctioned entities in an indirect way.

**Step 2 - Screening.** Check the relevant parties against the following list below (the UK lists incorporate EU sanctions). Relevant parties may include customers, suppliers or third parties (and their beneficial owners, controllers and principals).

- [The UK Sanctions List](#)
- [The UK Ukraine List](#)
- [The US SDN List](#)
- [The US Denied Party List and Entity List](#)
- [The US Sectoral Sanctions Identification List](#)
- [UN Security Council Sanctions Lists](#)

**Step 3 - Check relevant country guidance.** If the transaction/business activity has links to a sanctioned country, check the relevant country guidance in the **Navis Sanctions Guide**. If the country in question is not listed in the Navis Sanctions Guide but you think sanctions may apply to the country, check with the ECC.

**Step 4 - Seek legal advice.** If there are any doubts as to whether sanctions are applicable to the transaction/business activity, further advice should be sought from the ISA legal team. If ISA do not have a legal team, you must consult the Navis legal team. Contact details can be found on the ISA intranet.

In the event that a country in which ISA conducts business in, or an individual or other third party is identified on one of the sanction lists above, you must stop engaging with that party and notify the ECC immediately.



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## 4.2 Competition

Competition laws safeguard free enterprise and prohibit behaviour which seeks to restrict free trade or fair competition by prohibiting restrictive monopolies, price fixing, bid fixing and market fixing. ISA requires all its directors, employees and third parties working for or on behalf of ISA to comply with all applicable competition laws. Anti-competitive behaviour runs directly counter to ISA's values of integrity, fairness and transparency and can lead to draconian fines and imprisonment.

### Our core principles

- ISA is committed to complying with the competition and anti-trust laws in all countries in which it operates (as a minimum).
- It is essential that commercially sensitive or competitive information relating to pricing, marketing strategies, bids or bid strategies is never disclosed to competitors or discussed, shared or misused by directors, employees or third parties, to give ISA an unfair competitive advantage.
- We require any director, employee or third party to leave any industry meetings and, ideally have this noted in any minutes or official notes of the meeting, if competitively sensitive issues are tabled or discussed. The matter must also be reported to the ECC immediately.



## Chapter 5 Intellectual Property and Information Technology

### 5.1 Intellectual Property

Intellectual property ("IP") means inventions (patents), rights in computer software, database rights, rights in confidential information (including know-how and trade secrets), copyright and related rights, trademarks, trade names, service marks and domain names, whether registered or unregistered and all similar rights or forms of protection.

All employees of ISA are entrusted with the care of proprietary information, physical assets and IP and have a duty to protect those assets.

#### Our core principles

- Employees have a duty to protect any ISA IP from unlawful use or disclosure. Any proposed new trademark, use of a new name, acronym or logo for or in connection with a ISA product or service (which may become or be deemed to be a trademark) must be referred to the ECC for clearance of any conflict and approval to use.
- Employees can expect to generate copyright material in the course of their employment with ISA. The copyright in all such material belongs to ISA. This includes all training material (whether produced externally or internally), software, databases, e-learning material, publicity and promotional material, videos, white papers, advertorials, presentation material, technical specifications, management and other process system documentation.
- All individuals working with ISA IP must be required to sign a contract of employment incorporating appropriate terms to protect all ISA IP and ensure that any ISA IP is not copied, removed, abused or stolen.

### 5.2 Information Technology

Information Technology ("IT") equipment and facilities includes but is not limited to: laptops, desktop computers, mobile and desktop telephones, electronic devices and internet facilities. All use is logged and monitored by ISA.

#### Our core principles:

- Employees must only use ISA IT equipment and facilities in compliance with all applicable local laws (as a minimum). Excessive or improper use or cost of IT equipment or facilities may be illegal and will be investigated by the ECC. The individual will be held personally responsible for any such abuse.
- Employees that are permitted to have limited personal use of ISA IT equipment, but this must not extend to include any non-ISA business whether declared to the ECC or not.
- Any limited personal use of IT equipment and facilities must be occasional and brief. Employees travelling or assigned to work outside their home country may make use of ISA's IT equipment and facilities to stay in touch with their families back home but such usage must not be excessive.
- ISA does not allow an individual to install any applications or software or attach or remove any hardware without prior authority from the IT department and in accordance with ISA's Software Usage and Laptop Security Policy. Uploading, downloading, viewing or copying indecent, pornographic, offensive or illegal material is also forbidden.

## Chapter 6 Communication and Data

### 6.1 Communication and Data

All communications made for or on behalf of ISA, by its directors, employees, or third party consultants or contractors reflect back to ISA and have the potential to raise legal liability and reputational damage. For the purposes of this Code, “**communications**” means all types and forms of communication, including but not limited to: emails, articles, reports, letters, brochures, any advertising material, telephone conversations, spoken word, blogs, tweets, texts or other social media, messaging, presentations, press releases, web content etc.

#### Our core principles

- Any ISA public disclosure or communication must be true, accurate, and not misleading in any way.
- Unless expressly authorised to do otherwise by the ECC and/or the Communications and Public Relations Team/Board of Directors, individuals working on behalf of ISA must only communicate or transact business on ISA’s behalf using officially approved ISA e-mail addresses and internet service providers.
- Employees must not disclose any of ISA’s protected IP, proprietary or confidential information which they learn about as a consequence of their employment, or their work with ISA.
- Any use of social media for ISA’s business purposes, whether directly branded as ISA or not (e.g. an individual posting information and knowledge about our work, our domains, clients or markets) must first be discussed with the Communications and Public Relations Team/Board of Directors or the ECC and the content pre-approved before it is uploaded.

### 6.2 Data and Privacy

ISA is committed to respecting people's privacy and the confidentiality of personal information and will only collect, hold, use or distribute personal information that is needed to operate effectively or to comply with the law.

#### Our core principles

- We respect the personal privacy of all our directors, employees, and third parties and will not misuse this information in any way that is not in accordance with applicable local privacy laws (as a minimum).
- We will keep all sensitive personal information “**Confidential**”. For the purposes of this Code “**sensitive personal information**” means information including, but not limited to: racial or ethnic origin, political opinions, religious beliefs, membership of trade unions, physical or mental health or condition, sexual orientation, convictions, proceedings or criminal acts.
- We will always notify individuals if we are collecting their personal details and the intended use for such information and never grant access or provide sensitive personal information to any other individual or organisation unless we have gained specific authority to do so.



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### 6.3 Record Keeping

ISA will ensure that appropriate records and books are kept for a period as prescribed by local rules and regulations. ISA will seek to maintain the originals but may also choose to retain certified true copies of such records instead.

#### Our core principles

- **Email use and other business related communications:** We own our email system and reserve the right to monitor employees' emails and internet usage. Emails and internet usage is expected to be work related only and all correspondence should be prepared in a professional manner.
- **Books and other required records:** All material relating to ISA must be kept for a period of time in accordance with local rules and regulations.
- **Litigation or investigation:** Any time you become aware of an actual or threatened litigation, proceeding or governmental investigation (each, an "**Action**") involving ISA, you are required to notify the ECC immediately. You may also be required to take steps to preserve material documents and records relating to such Action. You should retain all such documents and records until the ECC, along with the Board of Directors, have determined that retention is no longer necessary.
- **Records:** To the extent that records are maintained in an electronic format, access to such records will be password protected, and indexed in a way that permits easy retrieval and access to such information. ISA has an obligation to ensure business continuity in the event of a natural or geographic disaster. This includes maintaining access to records and ensuring records are appropriately restricted in the event of a natural or geographic disaster. If in any doubt, consult the ECC for guidance.





## Chapter 7 Whistle-Blowing Reports

### 7.1 Process

If you know or suspect that any director or employee of third party working for or on behalf of ISA is acting unlawfully or in breach of the standards and requirements in this Code, you are encouraged to report your concerns by submitting a whistle-blower report to the ECC.

Depending on the nature and seriousness of the matter, the ECC will determine the necessary follow-up action, which may include:

- Reporting the matter to the Board of Directors; and/or
- Reporting the matter to appropriate governmental/regulatory bodies.

Although whistle-blower reports may be submitted anonymously, where possible, you are encouraged to provide your identity when making a report as this will enhance the legitimacy and effectiveness of any investigation into the alleged wrongdoing.

In any event, you will not be penalised for raising your concerns and ISA will at all times treat whistle-blower reports with appropriate confidentiality and take all reasonable steps to ensure that the identity of whistle-blower is protected. If you do make a report, you will be required to keep this confidential and not discuss its existence or content with anyone other than as directed/permitted by the ECC.