CODE OF CONDUCT FOR EMPLOYEES

WORK DONE PROPERLY



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USE THIS CODE OF CONDUCT

Purpose of the Code of Conduct

Our Code of Conduct is designed to protect you as an employee of the company and to ensure that we never compromise Son Ha's reputation or brand. Customers expect us to be a reliable partner. We can only be a trusted partner when we live up to our values and follow our principles. We expect our business partners - including customers, distributors, freight managers, agents, suppliers and consultants - to adhere to the same ethical standards. This Code of Conduct is a practical document that sets out the principles and what they mean for the company and for its employees.

Misbehavior

Being an employee of Son Ha means that you agree to abide by this Code of Conduct. Non-compliance will be severely dealt with, and may result in disciplinary action, and possibly dismissal.

Leadership

Managers and supervisors have a responsibility to set a good example, by following the Code of Conduct and making sure others follow it. This includes taking the lead to ensure that those under your supervision understand what it means to do so by discussing topics openly and often and being available to everyone.

Looking for help

There are times when the best rules aren't always clear-cut. If you are having trouble reading or applying the Code of Conduct, you should seek help from your line manager. If you have any questions, you can find help at Compliance Help on our Partnership Platform, you can find our Code of Conduct and all supporting policies, guidelines and forms here. You can raise sensitive questions or issues anonymously through Son Ha's ethics hotline.

LAWS AND REGULATIONS

As a company, we comply with laws, rules and regulations in everything we do, in every country in which we operate.

We provide legal assistance in defining and interpreting laws. When necessary, we have training sessions and other materials to ensure you have a clear understanding of how to comply with relevant laws and regulations.

We do not engage in any money laundering. Money laundering occurs when proceeds of crime are hidden in legitimate business transactions or when legitimate funds are used to support criminal activity, including terrorism. All companies are at risk of being exploited in this way, and we are vigilant at all times to protect our reputation and ensure compliance with the law.

• We must know the identities of all customers.

• We monitor the business for any signs of money laundering.

WHAT WE EXPECT FROM YOU

All members of Son Ha are responsible for following the rules and policies of Son Ha. To ensure this, we provide tools and knowledge to our employees.

- Always attend training on compliance with the law and Son Ha's policies and apply them to daily work.
- Always follow the Import Control Policy.
- Always make sure you are aware of where restrictions on selling Son Ha products are.
- Always know the identity of customers and business partners,
- Stay vigilant in your daily work for signs of money laundering.

ANTI-BRIBERY

We conduct our business fairly and legally.

A bribe is defined as something of value that is given or received in exchange for an unfair advantage. Bribery can take many forms.

• We do not engage in bribery of any kind. This includes bribes paid or received from business partners on behalf of the company.

WHAT WE EXPECT FROM YOU

Bribery is illegal and the consequences are quite severe. Son Ha's reputation can be damaged by irresponsible actions and you may be subject to criminal prosecution.

- **Never** pay cash or something of equal value - such as checks or gift certificates - to gain an unfair advantage or to convince someone to do something. This includes **never** using business partners or anyone else designated by the customer to make payments on Son Ha's behalf.
- **Never** accept any form of commission for personal purposes or benefits from suppliers.
- **Always** ensure the nature of all transactions is transparent. This means specifying discounts or commissions on the invoice to which such discounts and commissions are related, recording all costs accurately and completely, identifying free products fees, etc.
- **Always** report to your manager any suspected bribes or requests for bribes.

GIFTS, ENTERTAINMENT AND ENTERTAINMENT.

We build strong and long-term relationships with our customers. Our success is based on understanding our customers' needs and providing solutions that meet them - and we encourage our employees to build productive relationships with our customers based on their needs. on mutual trust.

- We don't win business by treating our customers easily and lavishly to influence them.
- We never provide illegal benefits or adversely affect Son Ha if they are made public.

WHAT WE EXPECT FROM YOU

You are allowed to have dinner with a client or attend an event together - even if Son Ha offers to pay. However, think carefully how this will be perceived. Consider the frequency, quantity and type of gift, treatment or entertainment, and its purpose.

- **Never** spend more than $200 per person on a gift, event or dinner . This general rule is only flexibility may be granted in exceptional circumstances
  by the director or vice president related. Use the Gifts, Entertainment & Entertainment Consent form provided at Compliance Help. Acceptable payout limits vary from country to country and you must be familiar with the limits in your country and area of business.
- **Never** accept gifts or treats from suppliers worth more than $ 200 without your manager's approval. Use the Gift, Treatment & Entertainment Consent form, which can be found at Compliance Help.
- **Never** provide tickets or pay for dinner to customers without the participation of Son Ha staff.
- **Never** offer gifts, entertainment, or dinners to public officials* without the approval of the country manager or the regional vice president. Use the Gift, Treatment & Entertainment Consent form, which can be found at Compliance Help.
- Never give a gift of any kind to a customer or accept a gift from a customer during the bidding process.
- Never offer any kind of illegal, disrespectful or bad influence to Son Ha if made public.

LUBRICATION MONEY

Facilitation is a small but illegal amount (or other benefit) paid to a government official, primarily to promote services in which you engage. An example is paying a small amount of money to an immigration officer to issue a visa without queuing.

Facilitation money is a form of bribery. Often times, you can't tell which amount is facilitation because you won't receive an official receipt for it.

- Son Ha actively opposes all requests for lubricating money made by any cadres and civil servants.

WHAT WE EXPECT FROM YOU

Facilitation payments are not offered. If you are faced with a claim, you should:

• **Tell the** officer that it is against Son Ha's policy and refuse the request.

• **Attempts to** complete the transaction legally. For example, you can:
• **Ask to** speak to the officer's supervisor or manager
• **Ask to** prove it's a legitimate payment, for example ask for an official receipt
• **Ask** your manager, or anyone on the management team in the area to help you decide on next steps • If payment is truly unavoidable, bring the matter to the district vice president area through the payment form for convenience on Compliance Help.

DONATIONS AND SPONSORSHIPS

We are ready to benefit society and support the communities in which we operate. Therefore, we make charitable donations and provide corporate sponsorship.

• We never use charitable or commercial sponsorship to improperly influence decision makers.

WHAT WE EXPECT FROM YOU

As an employee of Son Ha, we encourage you to participate in local community activities.

• **Always** ensure that donations or sponsorships are approved by the respective country manager or regional vice president. Use the Donations and Charity Donations Report form, which can be found at Compliance Help.

CONFLICT OF INTEREST

Business in Son Ha is conducted in an objective manner.

We respect the privacy of our employees and do not care about their behavior when leaving the company. However, when an employee engages in personal, social or financial activities that interfere or are likely to interfere with the employee's loyalty and objectivity to Son Ha, then there may be conflict of interest.

We recognize that conflicts of interest arise from time to time and in most cases they can be resolved easily.

• We make business decisions based on the best interests of the company.

• We ensure transparency of business and transaction decisions and help individuals make decisions when conflicts of interest arise.

WHAT WE EXPECT FROM YOU

Conflicts of interest between your personal and professional interests may arise from time to time. It is important that you recognize possible conflicts and work with your manager to resolve them. You should ensure absolute allegiance to Son Ha and conflicts of interest between personal and professional matters are clear and appropriately managed.

- **Always** declare in writing any outside business interests (such as ownership, or shares, competing businesses or business partners), directors, voluntary appointments, etc. The Conflict of Interest Statement form, which you can find on Compliance Support.
- **Always** ensure that any conflicts of interest between you personally and Son Ha's business are transparent.
- **Never** conduct business or offer favorable business terms to a business interest or company in which you or a close friend or family member has an interest.
- **Never** hire close friends or family unless they are the best fit for the job and you've disclosed your relationship. Use the Conflict of Interest Statement form, which can be found at Compliance Help.
- **A** situation in which family members (spouse, parent, child or sibling) in a direct reporting or supervisory related relationship should never be allowed. evaluate, recruit or determine pay or other benefits.

BUSINESS PARTNERS

We only work with reputable, honest and competent business partners.

leading company , we work with partners all over the world. These partners need to understand and respect our values, and we need to take action to ensure this.

Distributors, agents and other partners working with us should:

- Providing genuine professional services for Son Ha

- Eligible to perform such services
- Have a good reputation
- Only be paid the actual value for that service
- Comply with a valid and complete contract
- We do not associate with business partners to engage in any illegal activities, such as bribery or human rights violations or any sanctioned organizations or individuals.
- We never use business partners to disguise any transaction.
- We have a process in place to assess the risks associated with business partners, based on the extent and type of business we do with them, and where that business takes place.
- We maintain accounts and records that accurately reflect all transactions in a complete, accurate and timely manner. These transactions clearly define the nature of the goods and services provided or received.

A business partner is anyone with whom we do business, including suppliers, distributors, agents, etc.

WHAT WE EXPECT FROM YOU

We expect all employees to ensure that our business partners are competent, appropriate and honest in their dealings with us.

- **Always** use Son Ha's standard contract template. If you have a modification to a standard contract or use a non-standard contract by the company, make sure it is approved by the corporate Legal Department.
- **Always** report any incidents or possible issues related to business partners to your manager.
- **Never** ask a business partner to act out of compliance with Son Ha's culture, values, and policies.
- **Never** ask a business partner to make illegal or inappropriate payments on Son Ha's behalf.
- **Never** intentionally ignore improper behavior of business partners in the name of Son Ha.

BUSINESS PARTNERS REPRESENTING SON HA'S CUSTOMERS

We are transparent about the benefits to our business partners who represent our clients.

Business partners often act on behalf of clients or are appointed by the client. These business partners include purchasing organizations, freight managers, managers, technical consultants, supervisors, engineers, suppliers, influencers, agents. purchasers or other intermediaries.

In the course of our business, we may be required to offer discounts, commissions, bonuses or other benefits to business partners who represent Son Ha clients. Such interests can create conflicts of interest, because the business partner is obligated to act in the best interests of the client, not the priority of Son Ha.

The benefits offered to these business partners carry a high risk of constituting bribery and are therefore minimized.

• We are extremely interested in providing benefits to our business partners who act on behalf of Son Ha 's customers
and always adhere to relevant Son Ha procedures, guidelines and policies . River.

• We are transparent about the benefits to our business partners who represent our clients.

Business partners representing customers include purchasing organizations, freight managers, managers, technical consultants, supervisors, engineers, suppliers, influencers, purchasing agents or other intermediaries.

WHAT WE EXPECT FROM YOU

If you work with a business partner representing a single Son Ha client or representing multiple clients, we expect you to ensure that their representation is compatible, and that they are competent and Honesty in dealings with the company.

- **Always** understand your customers. It is entirely up to you to understand who you are offering and delivering the benefit to.
- **Always** include interests in relevant commercial documents, such as proposals and invoices. Interests must not be concealed or mentioned in isolation.
- **Always** follow the relevant Son Ha procedures, guidelines and policies, which you can find on Compliance Support.
- **The requirements** for providing benefits to business partners acting on behalf of Son Ha's customers are strict and may vary from country to country. For questions, consult the Company's Chief Financial Officer, the Company 's Compliance Department, or the Company 's Legal Department .

FAIR COMPETITION

We conduct our business fairly and legally.

We are committed to fair, open
and unrestricted competition, and we conduct business fairly and legally. This rule is very important to us, not only because it is required by law, but also because it is something we believe in.

• We ensure that all consents, signatures or otherwise, comply with applicable local and global competition laws.

• We do not engage in pricing, market sharing, output restrictions, bidding manipulation or other anti-competitive measures.

• If we maintain a leading position in the market, we will not act to abuse this leadership position or violate local or other laws.

If you have any doubts about contracts, meetings, discussions, etc., please ask questions via inbox info @sonhams.vn

We expect all employees to avoid any illegal activity or perception of competition in their day-to-day operations.

- **Never** share any information about pricing, bidding or other business matters with people outside of Son Ha, with the exception of customers. This is especially important during trade associations or other industry meetings where we may meet with competitors. Leave the meeting if competitively sensitive topics arise.
- **Never** agree in any way, in writing or otherwise, with a competitor regarding pricing and bidding.
- **Never** put restrictions on suppliers to reduce or stabilize production, productivity or output.
- **Never** set a minimum or fixed resale price to an independent agent, distributor or reseller.
- **Never** boycott any customer or supplier except in connection with a government sanction.
- **Always** notify your manager immediately if any competitively sensitive information is shared with you or if a competitor tries to make an illegal agreement.
- **Always** abide by the rule that all Son Ha pricing, production, customer and market decisions are made by Son Ha.

COMPANY ASSETS, INCLUDING CONFIDENTIAL INFORMATION

We provide the assets and information needed to run our business efficiently and ensure that assets and information are properly protected.

Assets and information are critical to achieving our business goals. All assets and data used in business or stored on company computers are the property of Son Ha.

• We provide assets for business purposes, both in terms of equipment and information.

WHAT WE EXPECT FROM YOU

All employees have a duty to preserve and protect company assets and information. As a general rule, you are not allowed to share company information with people outside of Son Ha.

- **Always** make sure the company's assets are preserved and respected.
- **Always** follow the company's regulations regarding the personal use of company assets.
- **Always** use social media carefully -
- **never** made any statements that could harm Son Ha's name.
  • Never share information with people inside the company that they do not need to know, and do not share information outside the company, even if you are no longer working for Son Ha.

HUMAN RIGHT

We respect and support internationally proclaimed human rights.

We are committed to respecting human rights in accordance with the United Nations Guiding Principles on Business and Human Rights and the United Nations Global Compact. Our commitment extends to any adverse effects that we may cause, participate in, or be associated with through the company's activities and business relationships in all markets. .

• We provide guidance on human rights policy, both internally and externally.

• We continually reassess human rights risks, policies and procedures carefully to ensure that we have the right procedures in place to effectively manage any issues.

WHAT WE EXPECT FROM YOU

As a Son Ha employee, you should set a good example and not tolerate any human rights violations.

- **Always** make sure you are familiar with Son Ha's Human Rights Policy and that you understand how it applies to your work.
- **Always** comply with Son Ha's Human Rights Policy and any applicable human rights laws and regulations.

HEALTH AND SAFETY

At Son Ha, we care about safety - and we promote a safe and healthy working environment for all employees and business partners. We want everyone to have a safe and healthy work environment wherever they are in the world.

• We have clear health and safety standards, and we expect everyone to follow them.

• We are constantly improving our standards to help prevent accidents in the workplace. No one comes to work to have an accident.

• We do not allow any alcohol, drugs or abuse in the workplace, and we provide support to employees with issues related to abuse.

WHAT WE EXPECT FROM YOU

As a Son Ha employee, we hope you will be Son Ha's eyes and ears to help ensure we have a safe and healthy working environment. We are all responsible for the safety of ourselves and our colleagues, and should be concerned with improving the working conditions of Son Ha employees.

- **Always** follow the safety rules that apply to your job.
- **Always** stop work if you see unsafe conditions or unsafe behavior and report it to your manager.
- **Always** look for ways that we can work safer and suggest changes to improve worker safety if you see an opportunity for improvement. It is up to all of us to continuously improve and enhance our work practices.

DIVERSITY AND INCLUSION

At Son Ha, we believe diversity is the key to success. We offer an inclusive work environment, promote diversity, and strive to eliminate any form of discrimination.

• We strive to provide a harmonious working environment where everyone is treated with respect.

• We never accept discrimination. This includes discrimination on the basis of nationality, ethnicity, language, color, age, sex, social origin, status, wealth, duties performed, employment location, religion, opinion, education, gender and sexual orientation and health condition.

• We do not accept any form of harassment.

WHAT WE EXPECT FROM YOU

We expect you to read and abide by Son Ha's Diversity Policy and Equal Opportunity Policy and to treat all your colleagues and business partners with your respect at all times.

- **Always** respect cultural differences.
- **Always** make work-related decisions based on individual merit to avoid discrimination.
- **Never** make or send any offensive messages or inappropriate comments.

BENEFITS AT WORK

We respect and promote the rights of our employees.

• We support freedom of association and recognize the rights of employees in a union or other collective bargaining group.

• We pay their fair wages commensurate with their work, as well as time off and public holidays according to local law.

• We never use child or forced labor, either directly or through subcontractors or other business partners.

WHAT WE EXPECT FROM YOU

As a Son Ha employee, you should have respect for your colleagues and anyone you come into contact with on the job.

- **Always** respect your right to join a union, choose a union or decide not to join a union each person.
- **Stay** alert to child and forced labor issues, not only at Son Ha's workplaces but also at suppliers.

ENVIRONMENT

We support environmental protection through our policies and actions.

We care about the environment and are constantly looking for ways to reduce the environmental impact of our products and operations. Our concern for the environment is demonstrated through our product stewardship, and our ongoing efforts to reduce the environmental impact of our business.

• We integrate environmentally sustainable technologies into the development of new products and solutions.

• We promote the use of safer materials and strive to reduce the impact on the environment.

• We continuously review all of our operations to minimize waste and reduce our carbon footprint (carbon footprint).

• We, together with our employees and business partners, ensure that they adhere to environmentally responsible practices.

WHAT WE EXPECT FROM YOU

As a Son Ha employee, you should consider minimizing waste and reducing energy consumption in everything you do.

- **Always** comply with environmental laws.
- **Always** suggest changes to reduce waste, reduce energy consumption or improve Son Ha's environmental emissions if you see an opportunity. It is up to all of us to continuously improve and enhance our work practices.

RAISE CONCERNS

As a responsible company, we encourage our employees, customers, partners and shareholders to report or question any suspected cases of unethical behavior or illegal behavior - and we give them the opportunity to report it. As an employee, you can report through a variety of channels. You are encouraged to report any concerns through the channel you are most comfortable with and appropriate.

Talk to someone

You can report your concerns to your manager in charge, another member of management, or a support function, such as the Company Legal Department or the People & Culture Department. You can also discuss matters with the Area Ombudsman and the discussion will be kept confidential.

Son Ha's Ethics Hotline (Son Ha Hotline)

Son Ha's Ethics Hotline (info @sonhams.vn) allows you to question, report, investigate and deal with violations of the Code of Conduct, Business Ethics policy or legislation professionally involved without compromising the position of the person reporting the incident in good faith.

This service ensures that serious and sensitive concerns can be raised or reported in a confidential manner. Use this service if you feel uncomfortable asking questions or reporting through other channels, or would like to express concerns directly to the Son Ha Ethics Committee anonymously.

We recommend the Son Ha Ethics Hotline be used to question or report serious and sensitive matters including, but not limited to:

- Cheat
- Corruption or bribery
- Violation of environmental, safety and health rules
- Unethical behavior of senior managers
- Discriminatory behavior by senior managers
- Violation of competition law or violation of antitrust law
- Conflict of interest

STOP AND THINK BEFORE YOU ACT

If you have concerns or concerns

You have the right and obligation to discontinue any business if you are not confident that our policies or the principles in this Code of Conduct are being followed correctly. At Son Ha, we know what we need to understand before we act. Don't hesitate to give your opinion or ask your questions.

If you have any doubts.

• Seek help from your line manager or local support team.

• Find help and information on the Son Ha Compliance Support portal at the Partnership Platform.

• Contact info @sonhams.vn and we will do our best strength to reply you within one business day.

• Or ask your questions or concerns through the Son Ha Ethics Hotline.

STOP AND REPORT

You have the right and obligation to stop any business that violates a policy or rule in this Code of Conduct.

Stop

• When there is a possibility of a policy violation.

Report

• When a policy violation has occurred. You can report in several ways.
• Speak to your line manager or other similarly competent Son Ha colleague . • Report via the info @sonhams.vn Ethics Hotline Reports can be made anonymously.