



CODE OF CONDUCT

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CHAPTER I. GENERAL PROVISIONS

Article 1. Scope of regulation and subjects of application

1. Scope of regulation: This Code applies to Employees of Thanh Thanh Cong - Bien Hoa Joint Stock Company for the purpose of complying with and fully applying the rules of conduct and the professional ethics commitments in the course of their work.
2. Subjects of application: All Employees working at the Company.

Article 2. Interpretation of terms

1. Company: means Thanh Thanh Cong - Bien Hoa Joint Stock Company.
2. Employee (CBNV): the abbreviation of the Vietnamese term “cán bộ nhân viên”. An Employee is a person working at the Company who has entered into a contract with the Company in any form (including but not limited to an indefinite-term labour contract, a definite-term labour contract, a seasonal contract, a probationary contract, a collaborator contract or a training contract, and the like).
3. Executive Management: comprises the General Director and the titles appointed by the Board of Directors and by the General Director.
4. Family Member: means biological father and mother (or adoptive father and mother); parents-in-law on the husband's side (or on the wife's side), wife, husband, biological children (or adopted children), full siblings (or half-siblings sharing the same father or the same mother, or adoptive siblings).
5. Internal Information: means information which may be communicated only within the Company and/or information exchanged between Employees within the Company, the external disclosure of which may affect the reputation of the Company.
6. Consumer: means the end party that uses or consumes the goods or services supplied on the market.
7. Customer: means a party that purchases goods or services from the Company, or a party that participates directly in market purchase, sale or exchange transactions for the purpose of procuring goods from the Company.
8. Supplier: means a party that sells goods or services to the Company.
9. Partner: means a party that cooperates with the Company in its fields of activity (excluding Customers and Suppliers as defined in this Code).

CHAPTER II. COMMITMENTS OF THE COMPANY

Article 3. Commitments to Employees

1. The Company undertakes to protect to the greatest extent the human rights of every Employee, including the right to be free from harassment or sexual abuse.
2. The Company consistently respects the lawful rights and interests of Employees: the Company respects the human rights and dignity of all Employees and believes that integrity is inherent in every individual. The Company consistently respects constructive contributions and opinions offered by Employees in many respects, regardless of rank. This applies in particular to contributions to improving the working environment or to matters relating to specific work.

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- a. The Company respects personal privacy. The collection, processing, storage and use of personal information falling outside the Employee's personnel file shall be carried out only where strictly necessary and permitted by law.
- b. The Company values the determination to overcome all difficulties and challenges in order to achieve work objectives while adhering to Ethical values in the spirit of Open-Mindedness – Proactiveness – Self-Sacrifice. The Company recognises that only Employees who possess genuine determination and a genuine spirit of Open-Mindedness – Proactiveness – Self-Sacrifice will succeed in their work and contribute to the Company's development.
3. The Company undertakes to treat Employees fairly and equally.
 - a. No discrimination where Employees differ in place of origin, ethnicity, religion, social status, appearance, gender, age, marital status, pregnancy, childcare status or political opinion, or in their participation in associations and unions, and the like.
 - b. Fairness in assessing the capability of Employees, notwithstanding the existence of differing views and opinions in the course of work.
 - c. Recruitment, work assignment and the determination of salary levels and other benefits for all Employees are based on the appropriate assessment of the responsibilities, capability and self-demonstration, experience and appraisal results of each Employee.
 - d. The Company provides Employees with equal opportunities across the various aspects of employment:
 - i. The Company undertakes to set appropriate work objectives that are both satisfying and challenging relative to the capability of each Employee.
 - ii. The Company undertakes to provide training, coaching and promotion opportunities so as to create conditions for Employees to affirm and develop themselves.
 - iii. The Company conducts performance appraisals in order to obtain candid and accurate feedback on the basis of dialogue.
4. The Company is committed to building a working environment that is secure, safe, healthy, friendly and open - an environment that consistently attracts and retains talented people irrespective of their different starting points, aiming to create a "second home" for every Employee and to bring Employees together in a spirit of solidarity and sharing.
 - a. Every Employee has the opportunity to explore and demonstrate their own potential to the fullest and to reach their own destination, so as to develop themselves and contribute to the success of the Company.
 - b. Every Employee is provided with the best possible working conditions, both material and non-material. Employees are provided with a suitable workspace and appropriate equipment to perform their work, and always feel comfortable in applying their abilities and offering their personal views. An environment that provides for non-material needs also means an environment in which every Employee feels respected and in which everyone has the opportunity to interact and engage in recreation, regardless of individual differences in talent or personality.
 - c. Every Employee is assured of safety and health. The Company strictly complies with the rules on safety and health so as to safeguard the best possible health of each person and enable them to apply their capabilities fully.

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- d. The Company will consistently maintain an open internal communication environment so as to provide Employees with timely information on work, working relationships and the like, and on Employees' achievements.

Article 4. Commitments to Consumers, Customers and Suppliers

1. In relation to Consumers: the Company is guided by its mission of bringing the community the cleanest and highest-quality products through genuine respect, affection and responsibility towards people and society. Consumers' trust in and affection for the Company's products is the measure of its success and a valuable driver of every action. The Company always places the interests of Consumers first and undertakes to uphold ethical values and to ensure the quality and safety of its products.

- a. Setting the highest standards for products:

- i. Product safety and service quality are the Company's greatest concern. The Company ensures that Consumers can place complete trust in its products for their reliability, best quality and superior effectiveness. The Company undertakes always to make products meeting quality, safety and hygiene standards; always to diversify its products; and to supply products at competitive prices.
- ii. As to quality, the Company undertakes to comply with and apply the regulations and standards relating to quality, equipment, labour and raw materials in the course of product manufacture. With modern, environmentally friendly equipment, a workforce that is determined, diligent and professionally skilled, and pure raw materials from the Company's own farms and raw-material areas and from sustainable, reliable Suppliers, the Company is confident of its quality.
- iii. As to price, the Company undertakes to set a pricing policy that is reasonable, competitive and commensurate with the quality of its products.

- b. Honesty in advertising:

- i. Advertising is one of the means by which the Company's image is brought to Consumers. The Company expects its advertising to be not only creative, appealing and useful but also honest and accurate.
- ii. The Company undertakes always to advertise honestly, that is, always to tell the truth about its products. The Company says what is right, does what is right and sells to Consumers products of the quality it has announced.

- c. Responding to Consumers:

- i. The Company is always oriented towards Consumers so as to meet and satisfy their needs and preferences when creating products. Consumers' needs are constantly changing, and the best way to achieve this is always to respect Consumers' views and to create a comfortable, friendly environment for the timely exchange of information with Consumers.
- ii. The Company undertakes always to receive information from Consumers - such as feedback on products, concerns, queries and even complaints - with the greatest respect, courtesy and timeliness, and undertakes to investigate and resolve appropriately and immediately any matter relating to the safety of products and services.

- d. Safeguarding Consumer information: the Company respects and safeguards the private information of Consumers. Where a Consumer is asked to disclose certain personal information (such as name, home address, email or telephone number) for a

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particular purpose in the Company's operations, the Company undertakes to safeguard that information carefully and to use it only for the purpose agreed or announced.

2. In relation to Customers.

- a. The Company regards Customers as business partners on a mutually beneficial basis. The Company will take practical steps such as planning, cooperation terms and support in relation to its Customer network.
- b. The Company does not act, or imply, that it is conferring a favour on Customers - whether distributors or retail outlets - in relation to prices, discounts, promotions or support. All of the Company's dealings with Customers are consistently grounded in business.

3. In relation to Suppliers: the Company seeks to secure a stable and reliable source of supply on the basis of sustainable relationships and a harmonious balance of interests with Suppliers of goods and services at a high standard. Accordingly, the Company undertakes to build the image of a reputable company that is respectful and honest with its Suppliers.

- a. The Company undertakes to comply with the provisions of law relating to transactions with Suppliers.
- b. The Company undertakes to deal with Suppliers on the principles of fairness, honesty, objectivity and a harmonious balance of interests. The Company's selection of Suppliers is always based on defined criteria such as competitiveness of price and quality and other appropriate standards and conditions. At the same time, the Company supports Suppliers competing healthily, equally and vigorously for shared business objectives, and adopts a resolute stance against unlawful or unethical conduct in competition.
- c. In addition, the Company expects Suppliers to respect the principles set out in this Code of Conduct as well as business ethics, to comply with the law, and to ensure that the products and services they supply to the Company meet the required standards.

Article 5. Commitments to Partners, Investors and Shareholders

Mutual respect for each other's interests is an important and essential principle in the Company's relationships with Partners, Investors and Shareholders.

1. In relation to Partners: the Company undertakes to respect the interests of Partners and to endeavour to protect the assets and personnel involved in cooperation, joint ventures and associations. The Company undertakes to cooperate with Partners in a spirit of sincere cooperation, directed towards the highest interests of the parties.
2. In relation to Investors: the Company undertakes to provide equal investment opportunities to all Investors in the exchange and disclosure of information, and to build a transparent business environment by making the Investor selection process public.
3. In relation to Shareholders: it is the Company's guiding principle to regard the interests of Shareholders as its own.
4. The Company undertakes to deal fairly and honestly with Partners, Investors and Shareholders. All Partners, Investors and Shareholders are provided with information by the Company in the most honest manner. At the same time, the Company undertakes to keep confidential the private information of Partners, Investors and Shareholders, save where required by the legal authorities.
5. The Company undertakes to provide financial statements containing honest and reasonable information, in compliance with the relevant regulations and standards.

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- a. The Company undertakes to produce financial statements of quality, integrity and transparency. All assets, capital, profits and expenses must be recorded fully and accurately in the financial statements in accordance with the law, the prevailing accounting standards and principles and the Company's own policies. This commitment means that internal audit and independent audit have been, are and will continue to be given due importance by the Company. Appropriate and highly independent audit programmes will increase the confidence of Partners, Investors and Shareholders.
 - b. The provision of financial statements externally is always carried out by the authority prescribed by the Company and by law. In particular, material undisclosed information (information which the Company has not disclosed but which any third party might regard as material in making an investment decision) may be disclosed only by designated persons, normally the Company's senior management. Furthermore, records and public communications - whether oral or written - must be complete, fair, accurate, timely and understandable, and free from material error.
6. The Company announces its business performance through its website. Each year, Shareholders are informed of the year's performance through the Annual Report and have the opportunity to question Executive Management and the Board of Directors at the General Meeting of Shareholders.

Article 6. Commitments to compliance with the law, to State authorities and to society

1. In relation to the law: the Company undertakes to discharge fully the rights and obligations prescribed by law throughout its existence and development, and to accept responsibility for any non-compliance. The Company also discharges its responsibility to comment on and contribute to the improvement of the legal system, thereby not only creating the most favourable legal conditions for its own business activities but also contributing indirectly to the continued improvement of the country's legal system. Accordingly, attention must be paid to:
 - a. Competition law: competition law ensures fairness and openness of market participation for all enterprises and sectors that do not hold a monopoly or dominant position. Being fully conscious of this, the Company supports and is committed to complying with competition law.
 - i. The Company will always compete on the principle of honesty, without infringing the interests of the State, the public interest, or the lawful rights and interests of Consumers.
 - ii. The Company undertakes not to engage in unfair competition practices. Specifically: not to make any misleading statement about a competitor's products; not to obtain a competitor's confidential information by unlawful or unethical means; and not to engage in acts that reduce, distort or obstruct competition in the market.
 - b. Environmental protection law: the Company complies with environmental protection law and undertakes to provide the community with an environment that is safe for everyone's health.
 - i. The Company will make every effort to invest in and use environmentally friendly equipment and machinery and to manufacture environmentally friendly products. All waste arising in the course of production and business is controlled and treated in accordance with the law. At the same time, the Company

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undertakes to work together to build a friendly, peaceful environment for future development.

- ii. Environmental protection also means that the Company will align harmoniously with economic development and ensure social progress in order to achieve the country's sustainable development, with national environmental protection being closely linked to regional and global environmental protection.
 - c. Labour law: the Company undertakes to comply with labour law. The Company undertakes not to use juvenile labour or forced labour.
 - i. The Company recognises its right to select, deploy and manage labour according to production and business needs, and its right to reward and to handle breaches of labour discipline in accordance with labour law.
 - ii. The Company recognises its responsibility to manage labour in a democratic, fair and civilised manner. The Company needs to make workers take an interest in the Company's operating performance so as to achieve high effectiveness in labour and production management. This is the best way for the Company to strengthen its standing in legal compliance and to protect its human resources.
 - d. Intellectual property law: the Company undertakes to comply with intellectual property law.
 - i. The Company will do everything possible to protect its lawful intellectual property assets. The Company protects its intellectual property assets by registering copyright, related rights and industrial property rights in respect of inventions, industrial designs, layout designs and trademarks.
 - ii. The Company respects all intellectual property assets of competitors, Customers and Suppliers, among others. The Company endeavours to protect intellectual property rights by complying with the obligations set out in executed confidentiality agreements.
 - iii. Employees of the Company shall comply with the above obligations continuously throughout their employment, and even after they cease to work at the Company.
 - e. Securities law: as a listed public company, the Company undertakes to comply with securities law. Such compliance includes but is not limited to the obligation to disclose information fully, accurately and in a timely manner. Employees of the Company must not disclose, use or provide Internal Information in order to advise on, or to purchase or sell, securities for themselves or for others. The Company does not engage in acts intended to create artificial supply or demand.
 - f. Consumer protection law: the Company undertakes to comply with the law on the protection of consumer rights. The Company undertakes to comply with the applicable policies, principles and regulations and to discharge fully its responsibilities in protecting consumer rights.
2. In relation to State authorities:
- a. The Company undertakes not to collect information unlawfully or to engage in the concealment of information for the Company's own benefit.
 - b. The Company undertakes not to engage in any act in the nature of bribery in order to obtain special advantages such as licences or contracts, and the like.



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- c. In the course of performing their work, Employees of the Company must not, in the name of the Company, undertake any act such as the giving of gifts or the provision of entertainment to public servants of State authorities in order to achieve an objective.
3. In relation to society:
 - a. The Company contributes materially and non-materially to society under the guiding principle “For the community – for local development”, expressed specifically through volunteering activities and programmes, sponsorship programmes, education-promotion programmes and the like.
 - b. The Company’s commitment to comply with environmental protection law is not confined to the Company itself but is communicated to all Employees; the Company consistently encourages Employees to put forward ideas and initiatives to reduce adverse environmental impacts in the course of their work.

CHAPTER III. COMMITMENTS ON PROFESSIONAL ETHICS OF EMPLOYEES

Article 7. Acting in the best interests of the Company

1. At the Company, every Employee makes decisions at work on the basis of the best interests of the Company, and not to serve any purpose intended to benefit that Employee and/or any other organisation or individual. The Company respects the right of Employees freely to form relationships with the people they encounter in the working environment, but every Employee must exercise sound judgement to ensure that those relationships do not adversely affect their independence and integrity at work.
2. Employees must not work for or assist any third party while working for the Company if such work could adversely affect their work performance or their judgement at work. It is emphasised that an unacceptable case is one in which an Employee who holds a management role at the Company concurrently participates in the management of another enterprise that is not a member unit of the Company, including an enterprise in a different line of business from the Company.
3. Employees must not use the assets, information or position they hold within the Company to compete with the Company or to divert business opportunities that could benefit the Company, whether for personal purposes or to serve the interests of another organisation or individual. Employees must exercise the utmost care in transactions for the purchase or sale of goods, products or services to or from the Company with Suppliers and Customers, so as to avoid any existing, potential or identifiable conflict of interest. It should be noted that a benefit of some form accruing to an Employee may come from Customers or Suppliers.
4. Employees must not accept any material or non-material benefit from a Partner, Customer or Supplier, in any form, in order to be associated with the performance of the Company’s transactions or business. Nor may an Employee accept any material or non-material benefit intended to confer a benefit on a third party in connection with the performance of, or in relation to, the Company’s transactions or business.

Appropriate gifts and hospitality may help strengthen business relationships. The Company does not prohibit such cases, and gifts are permitted where:

- the gift or entertainment received from a Customer or Supplier neither influences, nor appears to influence, decisions taken at work;

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- there is a legitimate business purpose for any business gift or entertainment, it is consistent with good customs and practices, and it complies with the law and with the Company's regulations and policies.

If an Employee is offered a gift or hospitality and determines that the situation does not meet the criteria set out above, the Employee should politely decline the gift or hospitality. If declining the gift or hospitality would cause offence or damage the business relationship, the Employee should accept the gift on behalf of the Company and immediately report receipt of the gift to their Line Manager and to the Company's Internal Audit Board. It should be noted in particular that cash or cash equivalents, including vouchers, gift certificates, cheques, money orders, investment securities and credit cards, among others, must not be accepted as a gift, regardless of value.

Employees must exercise consideration and care in all giving of gifts and hospitality. Any giving of gifts or services to public servants or State officials must be approved by the Authorised Approver. Employees must comply strictly with the law and with the Company's relevant regulations.

5. Neither an Employee nor their Family Members may request or suggest the receipt of material or non-material benefits from a Partner, Customer or Supplier where this could affect the Company's business decisions. Employees must not borrow money from a Customer, Partner or Supplier where such borrowing affects or could affect the interests of the Company.
6. Employees must not represent the Company in transactions involving an organisation or individual in which the Employee or a Family Member has a financial commitment or interest, or which could influence decision-making in relation to purchase, sale, borrowing, investment or tender activities, among others, except where approved by the Board of Directors.
7. Employees must not take advantage of the influence of their position to introduce a third party's services or goods to Customers or Suppliers. In particular, Employees should avoid situations in which they are directly involved, and in which the influence of their personal position could affect the decision to use or procure that third party's services or goods. Where declining is not possible for objective reasons, the Employee may provide only the name of the service or goods provider and must not participate in the decision-making.
8. Employees must not take advantage of their position to carry out or influence transactions that may involve assets (real estate, intellectual property assets and the like) which the Company intends to purchase or lease, for personal benefit.
9. Employees must notify the Company of all benefits that may conflict with the interests of the Company from which they may benefit through transactions with Partners, Customers, Suppliers or other individuals.

Article 8. Professional competence and due care

1. Exercising a high degree of care when undertaking any task, on the basis of understanding and strictly observing all inspection and control procedures.
2. Working with due care encompasses the responsibility to act in accordance with professional requirements carefully, thoroughly and in a timely manner, and to remain conscious at all times of the risks specific to the Company's industry and lines of business so as to apply preventive measures in each transaction arising on a daily basis.

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Article 9. Honesty, objectivity and fairness at work

1. Employees must be honest in performing the duties assigned to them and must not deceive the Company, colleagues, Partners, Customers or Suppliers.
2. For Executive Management, the requirements of objectivity and fairness are held in particularly high regard. Executive Management must not act with prejudice or favouritism in any of its actions, and in particular in its treatment of subordinate Employees. Differences of gender, religion, political opinion and the like must not be used to create prejudice or discrimination in the course of work.
3. In financial matters, no Employee, and in particular no member of Executive Management, may request or accept a bribe in any form through the performance of their duties by using the Company's assets or information, thereby affecting the interests and reputation of the Company.

Article 10. Confidentiality of information of the Company, Partners, Customers and Suppliers

1. Depending on their position, Employees may be permitted to access confidential information owned by the Company or information owned by Customers, Partners or Suppliers. The Company requires that Employees safeguard such confidential information strictly and comply with the Company's confidentiality policies and regulations.
 - a. Employees are required to comply with the requirements governing the collection, use, transfer, deletion and protection of information at the various levels of confidentiality. The information in respect of which Employees must observe the Confidentiality Policy includes but is not limited to:
 - i. information on governance and restructuring;
 - ii. annual, medium-term and long-term plans;
 - iii. matters relating to legal proceedings;
 - iv. marketing and business plans;
 - v. competitive and risk analyses;
 - vi. product development plans and product formulations;
 - vii. prices, costs, expenses and budgets;
 - viii. material contracts, mergers or acquisitions;
 - ix. business and financial plans or forecasts;
 - x. personnel information;
 - xi. information relating to Customers, Partners, prospective Customers and Suppliers provided to the Company on a confidential basis is also treated as confidential information.
 - b. Every Employee must recognise the importance of the confidential information they hold. Employees must not disclose information and must not permit any third party to gain access to the Company's confidential information.
 - c. Employees must remain alert at all times to the possibility of inadvertently disclosing confidential information or Internal Information when communicating with friends, Partners, Customers, Suppliers or even Family Members. Employees must avoid:
 - i. discussing information aloud in an open environment where a third party may overhear and capture the information;

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- ii. discussing confidential information with third parties without authorisation, or where no non-disclosure agreement or undertaking is yet in place;
 - iii. discussing information with Partners, Customers or Suppliers without the written consent of the Authorised Approver and without understanding whether the information is confidential;
 - iv. disposing improperly of notes or documents containing confidential information.
2. If an Employee becomes aware of any unauthorised access to, use of and/or disclosure of the Company's information referred to above, the Employee must notify their Line Manager or the Internal Audit Board immediately for timely handling.

Article 11. Communications

1. Only the Chairman of the Board of Directors and any authorised person may communicate with, or provide information to, the media. Disclosures of information about the Company to the public must be accurate and consistent and must comply with the Company's communications regulations. No individual may engage with the press or give interviews in the name of the Company without lawful authorisation from the Company, unless the statement is made in a personal capacity and does not indicate that the individual is acting in the name of, or in connection with, the Company.
2. In marketing and brand and business promotion activities, Employees must not use means that could affect the image and brand of the Company; must not exaggerate the work the Company is able to perform or the services the Company is able to provide; and must not disparage the Company or misrepresent its activities.

Article 12. Accuracy and transparency of books and records

1. In order to ensure that all records are accurate for reporting purposes, every Employee is responsible for ensuring that they have completed records accurately and honestly.
2. Records include accounting and audit records, transaction records and all other records arising in the Company's day-to-day operations. Ensuring the accuracy and transparency of the books and records also precludes the exaggeration, alteration or distortion of data and information.

Article 13. Transparency and fairness in transactions

Employees must disclose and explain clearly to Partners, Customers and Suppliers the Company's policy of transparency and fairness in all its transactions, comprising:

1. Partners, Customers and Suppliers must not employ any scheme or artifice, whether directly or indirectly and whether material or non-material, to bribe or to reach an accommodation with Employees in order to achieve the successful conclusion of a transaction. Partners, Customers and Suppliers shall at all times understand and undertake to transact with the Company at competitive prices, free from any influence arising from bribery or accommodation as described above.
2. If a Partner, Customer or Supplier breaches the provisions of this Article and the Company discovers the breach together with evidence of unfair competition, of the giving of cash or gifts as a bribe, or of an accommodation with an Employee, then the Employee's Manager and the Partner, Customer or Supplier shall be liable to compensate the Company for the value of the loss caused. At the same time, the Company may consider bringing the breach before the law to be dealt with in accordance with the provisions of law.

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3. In a spirit of openness and transparency, Employees, Partners, Customers and Suppliers must clearly disclose any discount, commission or promotional support in the documents to be provided or executed between the parties (if any).

Article 14. Use of Company assets and working time

The Company recognises that its responsibility to deliver the greatest benefit to Shareholders lies in preserving and protecting the assets of the Company, which are also the assets of its Shareholders. Accordingly, every Employee must be conscious of this responsibility in return for the trust placed in the Company by its Shareholders. Employees are responsible for preserving and protecting the Company's assets against damage, loss or misappropriation, and must use the Company's assets for the proper purpose and in the most effective manner, and must not appropriate the Company's assets in any form. This applies in particular where such assets are entrusted to the Employee for management or use.

1. Intellectual property assets: in respect of the Company's intellectual property assets, including but not limited to business ideas, information and trade secrets, the Company protects its intellectual property rights through the registration of inventions, trademarks and copyrights. Every Employee is required to protect those intellectual property assets in accordance with the Information Confidentiality regulations.
2. Information Systems: the Company's Information Systems comprise email, the internal network, software, telephones, voice mailboxes, wireless devices, internet access, fax machines, personal computers and other storage devices.
 - a. Throughout working time, Employees must use the Company's assets and Information Systems appropriately so as to ensure that information is received in a timely manner, and are responsible for protecting the systems and data against unauthorised access, damage or theft. The use and protection of the Information Systems are set out in detail in the Company's IT Policy.
 - b. All access to and use of the Company's Information Systems is controlled, and information ceases to be private once it is sent, received or stored within the Company's Information Systems. This may result in information being blocked or reviewed by the Company (in cases the Company considers necessary).
 - c. Employees must not:
 - i. engage in fraudulent, deceptive, destructive or other unlawful activities;
 - ii. access websites, or store or disseminate files or programs, with content that violates the law, such as pornography, harassment, political incitement or religious division;
 - iii. harass other persons;
 - iv. send chain letters, viruses or malicious code;
 - v. use another person's account without the account holder's permission;
 - vi. conduct testing of the IT system without formal approval from the Company's authorised person;
 - vii. permit persons without a legitimate need to access the Information Systems;
 - viii. engage in other conduct prejudicial to the rights and interests of the Company.
 - d. Email: Employees of the Company whose duties so require will be issued with an email account within the Company's email system. Employees may use only the account issued to them and the Company's email system to exchange information for

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the Company's business purposes. External email systems and forums (boards, forums and the like) must not be used to exchange information for the Company's business.

- e. Network systems and network access: Employees will be granted access rights and information processing rights appropriate to the work assigned to them. Any exception must be approved by the manager with the requisite authority. Unauthorised access and processing shall be treated as an infringement of the Company's assets.
 - f. Software: it is the Company's position that only lawfully licensed software may be used. Personal software may be used at the Company only with the consent of the manager with the requisite authority. Such software must have its licence verified before installation.
3. Employees must not use working time to attend to personal matters, and must not discuss with colleagues matters unrelated to work in a manner that adversely affects the ability to serve Customers, Partners and Suppliers or that delays the progress of work.

Article 15. Reporting responsibilities

1. Employees are responsible for reporting to the Authorised Approvers honestly, fully, clearly, accurately and on time. Where an urgent matter with an immediate effect on the Company's reputation must be addressed, an Employee is entitled to report beyond the ordinary reporting line, but must subsequently report the matter to their Line Manager.
2. Employees are responsible for reporting violations and suspected conduct that may constitute a breach of professional ethics or that may damage the reputation or business of the Company. Where an Employee finds it inconvenient to report in person, the Employee may report by telephone or by email to their Line Manager or to the Internal Audit Board.
3. In all circumstances, the Company strictly prohibits retaliation and/or punishment or victimisation against persons who in good faith report honestly any breach of professional ethics, breach of the Company's internal regulations or breach of the law. Persons who report dishonestly shall be regarded as having made a malicious accusation and may be dealt with in accordance with the law and/or the Company's regulations.

Article 16. Compliance with the law and the Company's internal policies

Employees are obliged to comply with the law and with the Company's internal policies:

1. Employees must understand and comply with the laws, standards and practices of Vietnam and internationally that are relevant to the Company's operations. This is not only in order to protect the Company's reputation but also for the purpose of building discipline in each Employee.

Where an Employee is subject to, or at risk of, a penalty, or is under coercion or in a force majeure situation such that they would have to commit an act in breach of the law, the Employee must immediately notify their Line Manager or the Internal Audit Unit in order to obtain appropriate advice. Where necessary, the persons with related responsibility shall work with the Authorised Approver to resolve the matter. Employees who deliberately do wrong or who coerce others into doing wrong or into breaching the law shall, depending on the severity, be subject to discipline and dealt with in accordance with the Company's regulations.

2. Understanding and complying with the Company's internal regulations, and exercising the right to comment on and improve those regulations so as to ensure that they are practical and effective.

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3. Ensuring that the day-to-day activities of Employees, in addition to safeguarding the interests of the Company, are also directed towards society, Partners, Customers, Suppliers and a green environment.

CHAPTER IV. RULES OF COMMUNICATION AND CONDUCT FOR EMPLOYEES

Article 17. Conduct and attitude at work

1. In the course of communication, whether within the Company or externally, Employees must control their personal conduct so as not to affect the image of the Company, in order to protect the Company's reputation.
2. Employees must communicate and conduct themselves in a spirit of openness, sincerity and candour:
 - a. Openness means integrating into the collective environment; it does not, however, mean being careless in speech or conduct.
 - b. Sincerity means that every action and word must come from the heart. It means not being arrogant and not allowing the personal ego to override thought and action. At times, one should put oneself in another's position in order to adjust one's own conduct. Sincerity does not mean exceeding the bounds of friendliness where this is not welcome. Sincerity upholds honesty and is the firm foundation on which each Employee builds trust.
 - c. Employees must also demonstrate determination and integrity by being more candid in exchanging information and offering constructive views in order to achieve the common objectives of the Company. Candour must always serve the purpose of shared progress.
3. In the course of work, every Employee should uphold the spirit of Open-Mindedness - Proactiveness - Self-Sacrifice. All interactions - between colleagues, and between superiors and subordinates - should be conducted in a spirit of respect, cooperation and mutual support for shared development. That spirit is always founded on the Core Values and directed towards the common success of the Company. In fostering that spirit, as well as the work performance and the dynamism and creativity of each member, Employees discharge their responsibilities fully and trust that their colleagues are equally committed. In addition, Employees compete with one another in a healthy and fair manner and stand ready to assist colleagues where necessary in order to complete their duties.
4. Employees must not disparage or engage in conduct that insults other individuals or organisations. Employees must not disparage, criticise, censure or apportion blame, but must instead coordinate and propose the best solutions; and must at all times treat colleagues with respect, care and understanding through communication, treating Employees at all levels, as well as Customers and political and social organisations, with equal respect.
5. Employees must not display a discriminatory attitude or engage in harassment at the workplace, so as to maintain a comfortable working atmosphere free from estrangement, defensiveness or discrimination.
6. Maintaining good conduct and a good working attitude also entails not using alcohol or stimulants on the Company's premises or while performing duties for the Company during working hours.

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7. The possession, use (in any form: smoking, inhaling, injecting and the like), ownership, sale or distribution of stimulants or addictive substances (narcotics, narcotics-related paraphernalia and the like) or weapons within the Company's premises is prohibited.
8. Employees must comply with the Company's other regulations.

Article 18. Communication and conduct between subordinates and Managers

1. Employees must maintain a serious, courteous and respectful attitude when communicating with Managers. Employees must affirm their own role and become an effective source of support for the Manager.
2. Complying conscientiously with directions and guidance and performing all assigned duties. When implementing a decision of a superior, if the Employee finds that the decision is contrary to law, prejudicial to the common interest or inconsistent with practical circumstances, the Employee must report this immediately to the decision-maker. Where a decision that is contrary to law is complied with, the Employee must report immediately to the direct superior of the decision-maker, and shall not bear liability for the consequences arising from implementing that decision.
3. Being honest, candid and constructive in all reports and proposals to superiors.
4. Preserving and protecting the reputation and honour of superiors and respecting their views. Where an Employee has views to contribute, these should be presented directly, candidly and constructively. Employees must not misuse the giving of views or criticism, or use anonymous letters, to damage the reputation of a superior.

Article 19. Communication and conduct between colleagues within the same Unit

1. Being sincere and cooperative in carrying out work. Being empathetic and ready to share difficulties with colleagues in work and in life. Working with colleagues to build a united Unit and a friendly working environment.
2. Always greeting colleagues warmly when working at the Company.
3. Always respecting and protecting the reputation and honour of colleagues. Listening to the views offered by colleagues. Being sincere and candid when offering views to colleagues.
4. Regularly discussing work with colleagues within the Unit in order to learn from and share experience and to deepen understanding of areas outside one's own remit.
5. When assigned to carry out work jointly with colleagues, proactively coordinating with and supporting colleagues so that all assigned duties are performed well. Where there is a difference of view, reporting directly to the Manager who assigned the work for a decision.
6. Not evading or shifting one's own responsibilities or shortcomings onto colleagues. Not engaging in resentment, envy, canvassing, factionalism or grouping that causes internal disunity.

Article 20. Communication and conduct between colleagues from different Units

1. Being open, courteous, friendly and cooperative at all times. Being ready to coordinate work promptly and in the most effective manner. Being empathetic and sharing difficulties at work.
2. Not adopting an attitude that creates difficulties or obstructions, or that is uncooperative, in carrying out and coordinating work. Where an Employee identifies uncooperative conduct by a colleague in carrying out work, the Employee must promptly report this to the Managers of the parties concerned.

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Article 21. Communication and conduct with Customers

1. In communicating and dealing with Customers, Employees must adopt a courteous and polite attitude, listen to the Customer's views, and advise on and explain clearly and specifically the services offered and the Customer's queries concerning the business in which they are engaged. The information Employees provide to Customers about the Company's products and services must be honest and easy to understand.
2. Not making thoughtless or irresponsible statements that cause misunderstanding for Customers or colleagues, and resolutely opposing information and conduct that is harmful to the Company, Customers and colleagues.
3. Not adopting an overbearing attitude, or harassing, obstructing or causing inconvenience to Customers who come to the Company on business.
4. Honouring commitments to Customers, Partners and Suppliers in accordance with the commitments agreed in the contract. The contents of contracts must be clear, transparent, easy to understand and lawful. Where a Customer so requests, honest explanations must be given, and equivocation and deception must be avoided.

Article 22. Communication and conduct with Partners and Suppliers

1. Building relationships on the principles of equal cooperation and mutual respect, with a view to long-term cooperation and shared development.
2. All transactions and cooperation agreements are concluded in a spirit of compliance with the law and respect for the interests of both parties. Communication must be courteous, friendly and appropriate, with efforts made to complete transactions as quickly and effectively as possible.
3. Where difficulties or conflicts of interest arise (if any), these must be resolved on the principles of fairness, good faith and cooperation and with respect for the interests of both parties. Acts of coercion, undue pressure or exploitation for personal gain are not permitted.

Article 23. Communication and conduct by telephone and email

1. When communicating by telephone, Employees must state their name, the name of the Company (where communicating with Customers, Partners or Suppliers outside the Company) and their Unit; the content of the exchange must be concise and focused on the substance of the work; and the call must not be ended abruptly. The volume of the exchange must be no greater than necessary so as not to disturb colleagues nearby.
2. When communicating by email, Employees must recognise that email is a highly important form of internal and external communication. An email must never be created or forwarded unless it satisfies the standards of professional ethics generally and the requirements concerning Internal Information in particular. All emails created must be understood to be official records and must therefore be presented professionally. When replying to an email, the personal information of Customers, Partners or Suppliers and other unnecessary information must be removed from the content of the email being sent.
3. Although email and the telephone are indispensable forms of communication, they should nevertheless not replace direct dialogue, since human communication achieves greater effectiveness and also builds better working relationships.

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Article 24. Conduct in the event of a violation

1. In respect of violations or indications of a violation, the Company encourages immediate reporting and undertakes to facilitate reporting to the Internal Audit Board, which receives reports 24 hours a day.
2. A violation is conduct that fails to comply with the law, with the provisions of this Code or with the Company's other internal regulations, or that incites another person to do so for any reason. A violation is regarded as genuinely serious where it constitutes an act of retaliation. The Company shall determine the disciplinary measures to be applied in accordance with the Company's regulations and the law.
3. When confronted with a violation, or where there are reasonable grounds to suspect a violation, every Employee should respond by reporting the matter immediately, and in particular in the case of acts of retaliation. In particular, the Company encourages every Employee voluntarily to admit any violation they have committed. The Company will extend appropriate leniency in such cases.

CHAPTER V. IMPLEMENTATION PROVISIONS

Article 25. Responsibilities of Employees

1. All Employees of the Company are obliged to read and understand the provisions set out in this Code, to implement them conscientiously, and to sign an acknowledgement once they have understood the provisions communicated by the HR Department. The acknowledgement will be retained together with the Employee's recruitment file and will be treated as the basis for assessing the degree of fault in the event of a violation.
2. Thinking carefully and having regard to the provisions and rules before acting, by asking and answering the following questions:
 - Am I entitled to do this.
 - Is it consistent with the provisions of the Code of Conduct.
 - Is it consistent with ethics and with the law.
 - Does it bring about a good outcome for me and enhance the reputation of the Company.
 - Would these matters have a positive impact if they appeared in the press or the media.

If the answer to any of the above questions is NO, or if the Employee still feels uncertain, every Employee has the right to seek assistance by requesting guidance from their manager or from the Internal Audit Board. Starting with one's Line Manager is usually the best way to resolve a query.

In certain special cases, when faced with a matter of critical importance or one involving a Conflict of Interest, every Employee will receive firmer and more specific assistance from the Internal Audit Board in written form.

Article 26. Responsibilities of the HR Department

1. The HR Department is responsible for communicating the contents of this Code of Conduct to all Employees and for actively promoting it so as to build sustained awareness among Employees.
2. Receiving queries and views concerning this Code in particular, and matters relating to professional ethics and standards of conduct generally, so as to continuously improve the Code and to ensure that its contents become the best standards.



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Article 27. Responsibilities of the Internal Audit Board

1. In its role as the unit that examines and controls the compliance of all activities within the Company, the Internal Audit Board is responsible for receiving all information relating to non-compliance with the law or with the Company's regulations which, in the assessment of Employees, may give rise to adverse risks for the Company.
2. Through a confidential but timely and fair review, the Internal Audit Board shall respond promptly to the Employee and shall also consider and propose remedial measures to prevent risk and loss to the Company.

Article 28. Responsibilities of Executive Management

In the role of a Manager, one is expected not only to understand and comply with the Code of Conduct but also to act as a person who provides direction and sets an example.

1. Promoting compliance:
 - a. Taking measures to ensure that subordinate Employees understand and recognise that each person's work and responsibilities are governed by the Code of Conduct and by the Company's other regulations, policies, rules and procedures. Consistently creating opportunities to discuss the Code of Conduct, and creating and maintaining a comfortable environment in which every Employee is able to raise queries or concerns.
 - b. Not encouraging or instructing Employees, whether by implication or directly, to trade off ethical values in order to achieve a work or business objective.
 - c. Taking reasonable action, such as supervising Employees, to prevent conduct that breaches the Code of Conduct.
2. Taking an interest in and listening to Employees, and responding to and addressing their queries and views. Where a matter exceeds the Manager's authority to resolve, the Manager is responsible for escalating it to their direct superior or to the Internal Audit Board for support in resolving it.

Article 29. Complaints and handling of violations

1. Every Employee who identifies a violation is obliged to report it to their Line Manager or to the Company's Internal Audit Department.
2. Employees who breach the above provisions shall be subject to disciplinary measures in accordance with the Company's regulations and the law, and shall be responsible for compensating for any loss caused by the breach (if any).
3. Reporting and information receipt channels:
 - Responsible unit: Internal Audit Board
 - 24-hour telephone number: 0988 381 379
 - Email: tbbktnb@tcsugar.com.vn