



(SBD) SAOBACDAU'S ANTI-BRIBERY AND CORRUPTION POLICY

SaoBacDau Technologies Corporation and its subsidiary - if any (hereinafter referred to as SBD) commit to partners and related parties:

- ✓ Do business with appropriate ethical standards, integrity, integrity and transparency for the purpose of creating a fair business environment and complying with the law;
- ✓ Neither give or accept bribes, nor induce or allow a third party to represent SBD to give or receive bribes for employees of Government agencies, private sector customers, etc. in commercial transactions;
- ✓ Neither compromise for activities that lead to corruption and bribery;
- ✓ Neither collude in bidding activities.

In particular, SBD will not engage in or be involved in any of the following activities:

- a) **Bribery:** understood as the act(s) including offering, promising, giving, soliciting, accepting or authorizing the giving or receiving or payment of money or anything of value in a manner directly or indirectly to or from an official, public servant, official at all levels of the State of Vietnam or a Foreign Government Official, or any person in an improper way influencing an action or decision to gain or maintain an unfair, non-transparent business advantage. It is an offense to simply take a bribe of any kind, even if the transfer of money or valuables does not occur or the purpose of the bribe is not fulfilled.

Cadres, civil servants and public employees at all levels of the State of Vietnam shall be determined according to the provisions of Vietnamese law.

Foreign Government Officials are understood as:

- + Any elected or appointed public servant or officer or officer, employee (regardless of his/ her rank) or any person acting on behalf of a Government Entity; or
- + Any party official or candidate for political office or any person acting on behalf of a party official or candidate for political office.

Bribing another person through the offer, promise or gift of a financial or other benefit in order to solicit or reward that person for the performance of a related illegal function or activity, or the acceptance of such interests are considered to perform an illegal activity function.

Offering, agreeing to receive or accepting a bribe that results in the illegal conduct of the function or activity concerned is also considered bribery. Accepting bribes through offering, agreeing to receive, or accepting financial or other benefits are all considered illegal functions or activities.

- b) **Political contributions:** the promise, giving or solicitation of contributions to political parties, or organizations or individuals involved in politics as a cover for bribery (performed outside the scope, published regulations of SBD).



- c) **Charity sponsorship, donation:** the promise, giving or solicitation of charitable contributions or connection with charitable sponsorship funds as a form of concealment for bribery (such activities are beyond the scope and regulations published by SBD).
- d) **Gifts, entertainment, forms of reception, travel and accommodation:** offer or accept gifts, hospitality or accommodation as a form of concealment for bribery (such activities are beyond the scope and regulations published by SBD).
- e) **Facilitation payments (which are so-called “lubrication payments”) and similar benefits:** small “facilitation” payments, in the form of offers, promises or offering financial or other benefits in order to facilitate authorized cycles of activity, constitute bribery and offenses and are therefore prohibited acts.

In addition:

Management of books and records: relevant departments in SBD must keep books and records that accurately and completely reflect the transactions, assets and financial position of the company.

All management levels, all SBD employees are communicated, trained and strictly complying with this Policy.

All management levels, all SBD employees must comply with other detailed regulations to implement this Policy, issued by the Leadership of SBD:

- ✓ *Code of conduct, business ethics of SBD;*
- ✓ *Specific policies and regulations are announced and issued to apply at SBD;*
- ✓ *Code of conduct for suppliers, subcontractors (do not permit suppliers, partners, subcontractors, consultants, etc. to bribe SBD employees): it must be displayed in the terms of economic contracts signed by SBD or specific regulations issued by SBD — if any.*

Any violations of SBD employees: SBD employees must be fully responsible before the law as well as the Company's Disciplinary Policy stated in the Labor Regulations (disciplines, including compulsory termination of employment contract).

June 1, 2023

Approved

Team Leader - Management & Supervision - SBD Anti-Bribery and Corruption Team

(Signed)

Do Van Hao