I. PURPOSE AND SCOPE

1.1 Purpose

a) This Integrity Compliance Policy (hereinafter referred to as the "Policy") demonstrates the commitment of Sao Bac Dau Technologies Corporation and its Subsidiaries and Affiliates – QI Technologies Joint Stock Company (collectively referred to as the "Company") to conduct business activities in an ethical and honest manner, in compliance with all applicable laws and regulations regardless of the country in which the Company operates in the world.

b) This policy sets out the principles and requirements to ensure that the Company, its Employees as well as Third Parties that engage or will engage in any business transaction with the Company must act honestly and ethically, and comply with business ethics, the anti-corruption and anti-bribery laws.

c) This Policy represents the Company's view on integrity and ethics business and all forms of misconduct (including corruption, bribery, fraud, collusion, and conflicts of interest in business). However, this Policy is not the sole basis for expressing all ethical conduct rules of the Company's Employees and Third Parties. Other internal documents will be built and developed by the Company on the principle of not conflicting with this Policy, referring to matters related to business ethics to the extent that the Company deems necessary and sufficient for the purpose of implementing this Policy, to ensure ethical business, honest, integrity, transparency and compliance with legal regulations.

1.2 Scope

a) This Policy applies to all Employees of the Company. Accordingly, all Employees of the Company are responsible for complying with this Policy, ensuring that all actions of individual Employees related to the Company's business activities are ethical and in compliance with the law.

b) This Policy also applies to Third Parties that participate or will participate in transactions with the Company. To the extent required by this Policy, detailed contents will be specified in separate documents of the Company for Third Parties.

II. DEFINITIONS AND ABBREVIATIONS

2.1 **"SBD"** means Sao Bac Dau Technologies Corporation and its subsidiaries.

2.2 **"QI"** means QI Technologies

2.3 **"Company"** includes SBD and QI.

2.4 **"Employee"/ "Company Employee"** is understood as any individual working at any level under the management and supervision of the Company (including any employee (having signed a labor contract or during the probationary period), manager, member of the Board of Directors, the Board of Management).

2.5 **"Third Party"** is understood as any organization (including management, employees, contractors, persons related to the organization), individuals, joint ventures, suppliers, subcontractors, agents, other intermediary parties participating or will participate in transactions with the Company to provide goods, services related to the project of providing goods/services to the Company's customers.

2.6 **"Business ethics"** are ethical standards and practices that guide, evaluate, control and regulate the Company's behavior during its operations to ensure that the Company conducts business in accordance with the principles of fairness, honesty, transparency, integrity, and compliance with all Company policies and procedures and applicable laws. Any action that is inconsistent with standards, business ethics, and integrity (even though such action may be customary, or performed by many individuals/organizations, or for the benefit of the Company) is considered unethical behavior and is not accepted by the Company. Examples of unethical behavior include using child labor, abusing company time, false advertising, and hostile work environment.

2.7 **"Integrity"** means being upright and honest. This means that the Company and its Employees must do the right thing even when no one is looking.

2.8 **"Misconduct"** includes any conduct that is inconsistent with or violates the Company's Policies/Codes/Procedures/Regulations, and laws. Misconduct includes but is not limited to the following acts: corruption, giving or receiving bribes, fraud, collusion, coercion, obstruction, and unethical conduct, illegal acts, dishonesty, and/or conduct that is likely to cause discredit, or financial/non-financial loss to the Company.

2.9 **"Corruption"** is the misuse or abuse of a person's position, duties and/or powers to achieve some personal or private benefit (for himself or for others).

2.10 **"Bribery"** is understood as the act of promising, committing, offering, requesting, soliciting, giving or agreeing to give or receive money, property, gifts, rewards, valuable items or material/spiritual benefits to any person in an inappropriate manner that influences an action or decision in order to gain or maintain an unfair/non-transparent advantage.

Bribery in any form is a violation, even if the transfer of money, property, gifts, rewards, valuable items does not occur, or the material/spiritual benefits have not been received or the purpose of the Bribery is not (or has not) been implemented.

2.11 **"Conflict of interest"**: A conflict of interest is a situation that occurs when there is a conflict between an employee's official duties and personal interests, where the personal interests could improperly influence the employee's performance of official duties and responsibilities. A conflict of interest is not a violation of this Policy, failure to disclose a conflict of interest is considered a violation.

2.12 **"Fraud"** is any act or omission, including deliberate misrepresentation and/or reckless deception or attempt to deceive a party to obtain a financial or other benefit, or to avoid an obligation.

2.13 **"Collusion in business"** is an arrangement between two or more parties intended to achieve an improper purpose, including improperly influencing the actions of the other Party.

2.14 **"Public officer"** includes any civil servant, public employee, person working at (or for) a State management agency regardless of rank, or person holding a management position at a State-owned enterprise (including: Chairman of the Board of Members, Chairman of the Board of Directors, Chairman of the company, member of the Board of Members, member of the Board of Directors, Controller, General Director, Deputy General Director, Director, Deputy Director, Chief Accountant). Public officer also includes any individual who has the responsibility or performs the responsibility of a civil servant or acts in the capacity of a civil servant.

2.15 "Facilitation Payment" is an illegal or informal payment made in exchange for services that the Company is legally entitled to receive even if it did not have to make the payment. It is typically a relatively small payment made to a Public Officer or person performing a certification function to secure or expedite the performance of a routine or necessary action such as the issuance of a visa, work permit or customs clearance.

2.16 "Coercive Practice" is an act that undermines, or harms or threatens to harm, directly or indirectly, to any person/organization or the property of that person/organization in order to improperly influence the actions of a party.

2.17 "Obstruction" means:

- Intentionally destroying, falsifying, altering or concealing documents/evidence for the investigation or making false statements to obstruct the investigation of the report of misconduct(s); and/or
- Harassing or threatening any individual/organization to prevent that individual/organization from disclosing information that they know about matters related to the investigation.

III. CONTENT

3.1 Company is committed to maintaining the highest standards of business ethics in conducting its business. Company does not accept and does not tolerate any misconduct in any form. The Company does not participate in and does not accept any activities that do not comply with this Policy and relevant current laws. Accordingly:

a) The Company operates business with appropriate business ethics, integrity and transparency to create a fair and law-abiding business environment.

b) The Company strictly prohibits misconduct, whether directly or indirectly, in any form (including: corruption, giving or receiving bribes, fraud, failure to disclose conflicts of interest, collusion, coercion conduct or any other unethical conduct and/or deceptive conduct of any kind), including misconduct through other intermediary(s).

c) Not to incite or allow a Third Party to commit any wrongdoing on behalf of the Company, give or receive bribes to Public officer, customers (or other parties) in the private sector, in all transactions including commercial transactions.

d) The Company will not tolerate any action, whether directly or indirectly, that results in any of the following:

- Corruption.
- Giving and/or receiving bribes.
- Fraud.
- Failure to disclose conflicts of interest.
- Collusion or coercion in business.
- Facilitation payments
- Any form of misconduct

3.2 Responsibilities of Employees and Company

a) Immediately report any misconduct or suspected misconduct through the appropriate channels outlined in the Company's Code of Conduct. Failure by any Employee to do so will be considered a breach of this Policy.

b) All Employees must comply with the Company's Training Process for compliance with this Policy, the Code of Conduct and all other Procedures/Regulations relating to the Compliance Management System. This includes passing a test(s) on business integrity awareness and ability to identify misconduct (based on the Company's ethical standards and internal Procedures/Regulations).

c) In addition to complying with this Policy, Employees must comply with the provisions of other documents issued by the Company to implement this Policy from time to time, including but not limited to:

- Code of Conduct, including the Third-Party Code of Conduct.
- Relevant regulations on gifts, hospitality, entertainment, political contributions, sponsorship, charity.
- Third Party/supplier due diligence process.
- Policies, regulations, procedures related to the Company's daily business operations.

Any Employee who violates any provisions of this Policy may be subject to disciplinary action, including dismissal. Depending on the severity of the violation, Employees may also be subject to criminal prosecution and may be banned from holding certain positions.

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Head of Governance Body – CMS Task Force – Compliance Management System

Do Van Hao

(signed)