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### 1. Purpose

Sao Bac Dau Technology Corporation and its subsidiaries (collectively referred to as “SBD”) are committed to conducting business with integrity, fairness, honesty, transparency, and always complying with all applicable laws. SBD has developed this Third Party Code of Conduct (“Code of Conduct”) to explain the Integrity Policy as well as the Code of Conduct published by SBD.

A Third Party is understood as any organization (including managers, employees, contractors, persons related to the organization), individual, joint venture partner, supplier, subcontractor, agent, other intermediary parties that participate or will participate in all activities with SBD to provide goods and services related to the project of providing goods/services to SBD customers.

### 2. Objective

The purpose of this Code of Conduct is to promote compliance by SBD and Third Parties with the provisions relating to the SBD Integrity Policy, Code of Conduct and all applicable laws relating to business integrity, anti-corruption, bribery and misconduct.

### 3. Scope

This Code of Conduct does not replace SBD’s Integrity Policy, Code of Conduct. This Code of Conduct provides an overview of SBD’s requirements for Third Parties working with or on behalf of SBD.

This Code of Conduct applies to all Third Parties working with or on behalf of SBD. SBD expects Third Parties to comply with the requirements of this Code of Conduct. SBD understands that no Code of Conduct can cover every situation a Third Party may encounter. Therefore, this Code of Conduct does not replace the Third Party’s responsibility to identify and consult on business integrity.

### 4. Third Party Due Diligence

SBD will conduct risk assessments and due diligence of SBD's relationship with all Third Parties. SBD expects the Third Party to provide complete and accurate information to facilitate SBD's assessment and due diligence when requested.

If SBD determines that the Third Party is in violation of this Code of Conduct or any of its other integrity related policies and processes, depending on the specific case, SBD may request the Third Party to take remedial action(s) or SBD may suspend or terminate the relationship with the Third Party.

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### 5. SBD's Requirements and Expectations of Third Parties

SBD expects Third Party to conduct business or conduct business on behalf of SBD in an ethical manner, in compliance with all applicable laws and regulations as well as SBD's Integrity Policy and Code of Conduct.

SBD's specific expectations of Third Party based on the requirements in SBD's Integrity Policy, Code of Conduct and this Code of Conduct, are communicated to Third Party through posting on SBD's website.

SBD expects the Third Party to implement policies, procedures and training that the Third Party deems necessary to comply with this Code of Conduct.

#### + Fair dealing, fair competition

Third parties are not allowed to engage in unfair dealings, unfair competition according to the provisions of the law on competition, anti-monopoly, regardless of whether they are acting alone or in conjunction with other organizations or individuals.

Third parties are not allowed to engage in any formal or informal agreements to illegally restrain competition, fix prices or engage in inappropriate practices in the distribution of benefits or the distribution of customers or services to or on behalf of SBD or in connection with any relationship with SBD.

#### + No Corruption, Bribery or Misconduct of Any Kind

SBD prohibits corruption, bribery or any kind of misconduct by any SBD employee to anyone anywhere in the world and SBD requires Third Parties to adhere to the same standard. No Third Party shall be penalized or held liable for any delay in the performance of its contract with SBD because of refusing to engage in corrupt, and/or bribery or misconduct.

A Third Party shall not promise, offer, provide (directly or indirectly) any item of value to any other party for the purpose of obtaining or retaining business or providing preferential treatment to SBD or anyone else. This prohibition also applies to agents, representatives, subcontractors or other business partners who may act on behalf of a Third Party.

It is SBD's policy not to make any payments that violate applicable laws and SBD expects Third Party to ensure that the Third Party does not take any action that could be considered a violation of any anti-bribery or anti-corruption laws in any country around the world.

#### \* Definitions of Terms for Third Party Attention

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- “Misconduct” includes any act that is inappropriate or in violation of SBD’s Policies/Code of Conduct and/or this 3<sup>rd</sup> Party Code of Conduct, as well as applicable laws and regulations. Misconduct includes, but is not limited to, the following: corruption, giving or receiving bribes, fraud, collusion, coercive practices, obstructive practices, unethical behavior, unlawful or dishonest acts, and/or any conduct that may impair the reputation of SBD or cause financial and/or non-financial harm to SBD.

The commission of “misconduct” is not limited to the transfer of money or monetary equivalents. The provision, offering, gifting, or transfer of any item of value with the intent to unduly influence the recipient is improper. Misconduct includes, but is not limited to, the following acts and/or forms of provision, transfer, or offering:

- Cash or items that can be easily converted into cash, such as stocks.
  - Improper discounts/commissions.
  - Bribes, facilitation payments, allowances, expenses, and charitable or sponsorship contributions that are irregular, excessive, or disguised.
  - Entertainment or hospitality.
  - Agreements on bid rigging or fraudulent bidding, acts of collusion, or obstruction of fair competition in tendering.
  - Any item of value to the recipient or the recipient’s family members, including job offers or promises of employment, paid or unpaid internships, or the payment of educational expenses.
  - Fraud (such as misrecording or falsifying books and records, non-compliance with accounting standards, submitting false reports on expenses, misappropriating or abusing SBD’s/Third Parties’ assets or money, etc.) and other forms of corruption.
- ‘Corruption’ means the misuse or abuse of one’s position, duties, and/or entrusted authority to obtain personal or private benefits (for oneself or for others).
  - ‘Bribery’ is understood as the act of promising, committing, offering, requesting, soliciting, giving or agreeing to give, receiving money, property, gifts, bonuses, valuable items, or material/spiritual benefits to anyone in an inappropriate manner that influences actions or decisions to obtain or maintain an unfair or non-transparent advantage.

Any form of Bribery carried out is a violation, even if the transfer of money, property, gifts, bonuses, or valuable items does not occur or the material/spiritual benefits have not

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yet been received, or the purpose of the Bribery act has not (or has not yet) been carried out.

- Advantages may include (but are not limited to) loans, entertainment activities, employment offers, gift vouchers, sponsorship packages, preferential treatment, or other non-monetary benefits (e.g., recognition through titles and awards, appointments to positions, or sexual bribes).
- Entertainment means any form of hospitality and/or beneficial entertainment that is offered, provided, or promised by an individual or organization as a form of preferential treatment, privilege, favor, or other advantage to an individual. Entertainment may include invitations to sporting, cultural, or social events; access to discount programs and loyalty schemes; or rewards.
- ‘Hospitality’ refers to the form of benefits that SBD employees give to or receive from Third Parties, customers, suppliers, partners, or other stakeholders, ect. including the following:
  - Entertainment activities (such as golfing, tickets to sporting events, or tickets to art performances) that are not part of open and public networking among participants at seminars, conferences, or training sessions, and that are not widely publicized friendly sporting events.
  - Travel and/or accommodation, or other benefits, not associated with conferences, seminars, or study tours.
- ‘Facilitation Payment’ means an unlawful or unofficial payment made in exchange for services that SBD/ a Third Party is legally entitled to receive even without such payment. Typically, this refers to a relatively small payment made to a Vietnamese Public Official, a Foreign Public Official, or a certifying officer to secure or expedite the performance of a routine or necessary action, such as the issuance of visas, work permits, or customs clearance.
- ‘Fraud’ means any act or omission, including the intentional misrepresentation of facts and/or a reckless or deliberate attempt to deceive another party in order to obtain a financial or other benefit, or to avoid an obligation.
- ‘Collusion’ means an arrangement between two or more parties designed to achieve an improper purpose, including improperly influencing the actions of another party.
- ‘Coercive Practice’ means impairing or harming (or threatening to impair or harm), directly or indirectly, any person/entity or the property of such person/entity, in order to improperly influence the actions of a Party.
- ‘Obstructive Practice’ means:

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- The act of deliberately destroying, falsifying, altering, or concealing documents/evidence material to an investigation, or making false statements to obstruct an investigation into alleged misconduct(s); and/or
- The act of harassing, threatening any person/entity in order to prevent them from disclosing information they possess regarding matters relevant to an investigation.
- ‘Vietnamese Public Official’ includes any officer, employee, or individual working at (or for) a Vietnamese State regulatory authority at any level, or any person holding a managerial position in a Vietnamese State-owned Enterprise (including: Chairperson of the Members’ Council, Chairperson of the Board of Directors, Company President, Member of the Members’ Council, Member of the Board of Directors, Controller, General Director, Chief Executive Officer, Deputy General Director, Director, Deputy Director, Chief Accountant). A Vietnamese Public Official also includes any individual who has responsibilities of, or performs the duties of, a public official, or who acts in the capacity of a public official.
- Foreign Public Official means:
  - Any elected or appointed official, officer, or officer, employee (regardless of rank) or any person acting on behalf of a foreign Government organization; or
  - Any official of a foreign political party, or candidate for foreign political office, or any person acting on behalf of such political party official or candidate for foreign political office.

### + Not engage in money laundering or economic crimes

The Third Party must not provide services or enter into arrangements that facilitate or may result in SBD being directly or indirectly involved in economic crimes, including money laundering activities. The Third Party must not transfer any funds to finance or support unlawful activities such as terrorism, tax evasion, or fraud.

### + Maintain books and records

The Third Party should not knowingly misrepresent the facts about SBD and/or SBD’s business and shall not create any false or misleading information in the books and records relating to SBD.

The Third Party shall conduct all business transactions with integrity, transparency and accurately reflect the Third Party’s business books and records, and shall implement

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compliance monitoring, record keeping and enforcement procedures to ensure compliance with applicable laws and regulations.

### + **Avoid Conflicts of Interest**

A conflict of interest is understood as a situation that may raise doubts about the objectivity when providing goods, services or related to the activities of SBD. Conflicts of interest include the use of information or inappropriate positions for personal gain or competition with SBD.

If a Third Party becomes aware of any actual or potential conflict of interest or situation that may lead to serious problems affecting the reputation, image or customer relationship with SBD or similar situations, the Third Party must promptly notify SBD.

### + **Recruitment and employment**

SBD expects the Third Party to maintain working conditions in accordance with labor laws, human rights and other relevant standards and regulations. The Third Party shall not discriminate against any individual in the use and/or recruitment of labor, including discrimination based on race, ethnicity, skin color, age, gender, gender identity, sexual orientation, religious beliefs, disability, family status, health status, economic status or any other status or characteristic unrelated to the qualifications of that individual or the requirements associated with the recruitment position.

### + **Information Security**

The Third Party must maintain the integrity of all information received from SBD and ensure that such information(s) is used only for the purpose of conducting transactions with SBD. This also includes information provided by SBD customers and other individuals/organizations related to SBD's business activities.

### + **Intellectual Property Rights**

SBD expects The Third Party to respect the intellectual property rights of SBD and other individuals and organizations, such as Third Party must not use SBD's intellectual property rights without SBD's consent or use unlicensed software or technology to support or perform tasks related to transactions with SBD.

### + **Information Technology Security**

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The Third Party must use security controls that meet SBD's requirements to store and protect information including physical and electronic assets received from SBD, SBD's customers and other parties.

### + Social Media

SBD expects The Third Party to refrain from engaging in disrespectful, unprofessional, harassing, defamatory, discriminatory, and otherwise prohibited conduct on social media platforms. The Third Party may not act or speak on behalf of SBD, represent themselves as SBD, or express any views that could be attributed to SBD (unless SBD has given written consent for each specific matter).

### 6. Reporting misconduct and Whistleblower Protection Policy

If a Third Party becomes aware of any wrongdoing or suspects that any wrongdoing is (or has been) being committed, the Third Party shall immediately report the matter to SBD using one of the following methods: by email or via the misconduct reporting link, with contact details provided in this section. The Third Party may use its real name or remain anonymous when reporting. However, SBD encourages the use of real names to ensure the reliability of the information source and the effectiveness of subsequent investigations. SBD is committed to keeping the information of the reporter confidential in accordance with SBD's confidentiality regulations.

Reporting contact information:

- Sao Bac Dau Technologies Corporation
- Email: [Compliance-CMS@saobacdau.vn](mailto:Compliance-CMS@saobacdau.vn) hoặc/or
- Reporting link: <http://cmsreport.saobacdau.vn>

SBD has developed and published a Whistleblower Protection Policy (please see details of the Whistleblower Protection Policy on the SBD website), under which SBD commits to take measures to protect employees and any individual of The Third Party from retaliation for their proper reporting.

SBD will review and investigate the reported matters and, if necessary, forward the information to the Third Party for follow-up and monitoring.

### 7. Acknowledgement of Third-Party Code of Conduct

The Third Party working for or with SBD and SBD's clients upon receipt of this Code of Conduct agrees to:

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- Comply with the requirements and expectations set forth in this Code of Conduct.
- Provide complete and accurate information to support the assessment and due diligence process for The Third Party conducted by SBD.
- Comply with applicable laws and regulations in the country(ies) in which the Third Party operates.

SBD INTERNAL USE

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