

I. Purpose

Code of Conduct is the right course of action in business. This rule is used as a guide for Duy Tan employees to perform their work and is considered part of the regulations for employees.

Code of conduct is an important foundation to help our Company develop sustainably and long-term by owning a team of professional employees, who have working principles.

II. Scope

Applicable to companies in Group 5 below, in which Leaders and Managers are required to be good role models:

- Duy Tan Plastics Manufacturing Corporation
- Duy Tan Binh Duong Plastics Company Limited
- Duy Tan Long An Company Limited
- Duy Tan Precision Mold Company Limited
- Mata Plastic Company Limited

III. Basis for issuance of documents and reference material.

Duy Tan is a member of SCGP. This Code of Conduct complies with the SCG Code of Conduct.

SCG Code of Conduct – approved by SCG Risk Management Committee – Oct 19, 2022.

IV. Definition

- **All Employees:** Anyone contracted to work, to be probationary employees, or to provide special labor services for Companies in Group 5.
- **SCG:** The Siam Cement Public Company Limited
- **SCGP:** SCG Packaging
- **Company:** Group 5 Duy Tan Companies
- **Stakeholders:** Persons/entities directly or indirectly impacted by SCG's business or involved with SCG's interests or impacting on SCG's business, such as Company directors, employees, shareholders, contractual parties, contractors, business contacts, society at large, and communities where SCG operates, ...
- **Business Partner or Contractor:** One hired to work or provides services to SCG or hired as service contractual parties to SCG.
- **Vendor:** Goods seller, lessor or hire-purchaser who hands over goods to SCG.
- **Contractual Party:** One who enter into contractual obligations, namely mutual rights and responsibilities specified in a contract with SCG.
- **Business contact:** A person or legal entity with whom SCG has to deal in the normal course

of business, including the government, state agencies, state enterprises, private-sector organizations, and organizations, etc.

- **Customer:** A purchaser and user of goods and service receiver.
- **Transaction:** Activity relating to legal transaction, contract or any action made with other parties in terms of finance, business or asset such as service providing, purchasing, selling, hiring, financial support and technical or human resource support etc.

V. **Validity**

- After signing.
- Review and adjust when there is a need to change content.

VI. **Content**

1. **What do you have to do with SCG Code of Conduct?**

- Acquire an understanding of the contents of the SCG Code of Conduct especially those relating to your duty and responsibility.
- Consult superior when you are not sure if what you are going to do complies with the SCG Code of Conduct.
- Convey your knowledge and understanding of business conduct of SCG people according to SCG Code of Conduct to others you work with or who are involved with SCG.
- Inform when you find incompliance with the SCG Code of Conduct via assigned channel and give cooperation to fact-finding investigation.

2. **What happens if one does not comply with the SCG Code of Conduct?**

- Failure to comply with the SCG Code of Conduct shall result in disciplinary action, according to the regulation of SCG, and will be subject to legal penalties if such a breach is also illegal.
- Ignoring or remaining indifferent when a violation of or non-compliance with SCG Code of Conduct is noticed, in any case when one's scope of responsibility causes or obligates one to know about it, failure to co-operate with, or obstruction of, an investigation and fact finding related to an alleged violation and maltreatment to fact providers are considered non-compliance with SCG Code of Conduct.

3. **What should you do when finding Non-Compliance with the SCG Code of Conduct?**

SCG has Whistleblowing System which is compliant system in line with international standard. In case you learn about or notice any action or become victim of corruption and violation of laws, regulations, Company's rules and code of conduct, you can inform of the action by following these procedures.

- Report to complaint receiver via the assigned channels. However, the information must not be false or made up to defame others which are considered disciplinary guilt according to human resource management regulations.

- After receiving the complaint, SCG has complaint handling and whistleblower protection procedures.

4. How Are Complainants/Whistleblower Protected?

SCG Whistleblower Policy protects and ensures fairness to any employee who lodges complaints, reports, or provides information regarding fraud, breaches of state laws and regulations, or non-compliance with the Company's Articles of Association and the Code of Conduct of SCG, as detailed below:

- If the complainant/whistleblower/informant chooses to disclose their identities, the Company will be able to inform them of progress or findings or mitigate damages more quickly and easily.
- SCG regards relevant information as confidential and discloses it only as necessary to ensure the safety of, and prevent harm to, the complainant/whistleblower/informant, their sources, and other individuals involved.
- If the complainant/whistleblower/informant believes that they will come under threat, they may ask the Company to provide appropriate protection, or the Company may provide such protection without their request if it is believed that danger or harm is likely.
- SCG takes a fair and suitable approach without retaliation, harassment, or discrimination when engaging with the complainant/whistleblower/informant who reports fraud, breaches of state laws or regulations, or non-compliance with the Company's Articles of Association or the code of conduct of SCG, even in the event that they file a lawsuit, testify, give a testimony, or cooperate with a court or a government agency. Failure to comply with this approach is considered a breach of discipline and subject to disciplinary action as well as any applicable legal punishment.
- Those who incur harm will be compensated in a fair and appropriate manner.

5. SCG Code of Conducts

5.1. Human and Labor Rights

SCG aspires to conduct business with integrity and responsibility towards society and all stakeholders. Therefore, the Company recognizes the significance of respecting the human rights of every individual, treating everyone according to human rights principles, avoiding any action that constitutes a human right violation, as well as promoting human rights. This also includes the treatment of labor in accordance with human rights principles, labor laws, and relevant regulations on the basis of fairness.

Respect for human rights and fair treatment of labor apply to all direct business activities of SCG as well as the activities of its vendors and business partners in the business value chain.

a. Definition

Human Rights refers to rights inherent to all human beings, regardless of physical or mental status, race, nationality, country of origin, ethnicity, religion, gender, language, age, skin color, education, social status, culture, tradition, or any other status as stipulated by laws of each coun-

try and treaty each country has commitment to. Human rights include the rights to life and liberty, freedom from slavery and torture, freedom of expression and gathering, the right to work and education, and many more. Everyone is entitled to these rights, without discrimination.

b. Guidelines

- 1) Recognize the significance of respecting the human rights of every individual, treating everyone according to human rights principles, avoiding any action that constitutes a human right violation, as well as promoting human rights.
 - Treat employees in accordance with human rights principles, labor laws, and relevant regulations on the basis of fairness and equitability in every process involved in employment, from recruitment, remuneration, and the designation of working time, working hours, and holidays, all the way to work assignment, performance assessment, training, and career advancement planning, among others.
 - Do not employ forced, trafficked, or child labor, which is illegal, and do not utilize any disciplinary action that involves physical or mental abuse, coercion, deprivation of liberty, or any use of violence.
 - Do not engage in sexual harassment or other forms of harassment.
 - Promote freedom of assembly, freedom of expression, and collective bargaining.
 - Treat everyone equitably without discrimination.
 - Embrace diversity and inclusion with regard to physical and mental status, race, nationality, country of origin, ethnicity, religion, gender diversity (LGBTQI+), language, age, skin color, education, social status, culture, and customs, among others.
- 2) Comply with relevant Policies/ regulations related to human rights.
- 3) Take great care at work to prevent risk in human rights violation in business operation including relevant parties in the value chain. Monitor business activities to prevent the violation and report to superior to prevent human right infringement.
- 4) Establish guidelines for compliance and encourage business partners in the business value chain and joint ventures to conduct business with integrity, respect human rights, and treat every individual according to human right principles.

c. Examples

- 1) If you find that business partner of the Company has abused child labor in its plant, what should you do?

Advice: You have to report to your superior right away. SCG promotes fair business operation among business partners according to SCG Code of Conduct. If they do not comply with this code, SCG reserves the right to take any action with such partner by considering potential impacts and damages.

- 2) If you find that a business activity of SCG, a business partner, or a joint venture may affect the human rights of the residents of a local community due to the emission of pollution or new

toxic substances, what should you do?

Advice: You are required to report to your superior right away, so that an investigation can be conducted to determine whether or not the activity complies with relevant standards and laws and so that rectification can be undertaken and/or appropriate relief measures can be established in the event that non-compliance is found.

- 3) If you as supervisor have to do annual performance appraisal for subordinates who have personal conflict with you, what should you do?

Advice: You have to treat every subordinate on a fair basis without discrimination, avoid any action that is unreasonable and unfair and appraise him based on his competence and performance that is free from personal judgment, bias, or prejudice.

- 4) If you find a colleague insulting other people or behaving in a way that may lead to human rights violation to other people, what should you do?

Advice: You have to report your superior in order to raise this with relevant parties to find solution for each case. This is because this issue needs fact and details, provisions of laws and regulations and procedures of laws to find solution to the case.

5.2. Environment, Health and Safety

5.2.1. Environment

SCG is committed to environmental conservation and management across its value chain. To this end, the Company encourages compliance with laws and other relevant policies as well as requires the same level of environmental practices with the laws and the relevant policies as a baseline standard among all suppliers, direct and indirect service providers, key business partners, and business associates in, for instance, non-executive operations, external procurement, greenfield projects and renovation projects, agreement making, as well as mergers and acquisitions. SCG also cultivates consciousness about these issues among its employees and all parties involved in its business operations in order to promote compliance with related practices, incorporate environmental management into the organizational culture, and encourage concrete implementation.

a. Definition

Products and services mean what SCG delivers to its customers, including products, services, and solutions.

b. Guidelines

- 1) Conduct business on the basis of relevant environmental laws, standards, regulations, and guidelines and cooperate in complying with international agreements that are consistent with global, national, and local issues in order to prevent or mitigate environmental impacts.
- 2) Conduct business with consideration to the sustainable conservation of natural resources, energy, and water through eco-efficiency and circular economy activities; reduction of environmental impacts; adaptation to climate change; reduction of pollution emissions;

reduction of the generation of hazardous and non-hazardous wastewater and other waste, with zero waste to landfill; the preservation of biodiversity and eco-systems with the commitment to achieving net-zero environmental impact; supply chain management; green procurement; and the development of green products and services.

- 3) Establish an environmental management system as part of business operations, with continuous monitoring, reporting, and assessment in order to elevate the Company's environmental performance.
- 4) Conduct assessments to identify materiality or environmental risks relevant to SCG's business operations and manage such issues as well as establish key performance indicators, action plans, and strategies in order to achieve operational goals.
- 5) Disclose information on environmental management with transparency and accountability through appropriate channels and allow stakeholders to participate by expressing opinions on environmental issues according to their expectations.
- 6) Provide knowledge and cultivate awareness on environmental preservation and management among business associates, customers, suppliers, stakeholders, and surrounding communities through appropriate channels, as well as provide support and assistance regarding environmental management to stakeholders, especially communities around SCG's facilities.

c. Examples

- 1) If a person offers goods to you at the price lower than the current supplier's but these goods has not yet been registered in SCG environmentally friendly goods and service list while there are enlisted vendors selling the same products, how do you consider purchasing the goods?

Advice: You must order goods according to SCG's regulations. In case there is a listed vendor selling the same products, you have to purchase from the listed one. However, in case other vendors desire to enter the list, you may give advice on the manufacturing process and encourage them to make a registration request for potential purchase consideration in the future.

- 2) A subordinate tells you that she has heard the local people talk about their trouble with a black, smelly liquid flowing from the vicinity of your plant into the community's land. They do not know whom to contact or how to complain. As her superior, what should you do?

Advice: Coordination and/or remedy must be taken urgently to accommodate complaints and allegations, either present or potential, concerning environmental problems caused by corporate operations. You should investigate the fact and analyse the data. If a resolution is possible, designate a responsible person, determine the timeframe, and report on progress to those affected or may be affected and to your superior at a higher level so that the problem can be rectified as soon as possible.

- 3) Climate change is an issue that has garnered a lot of public attention, and carbon tax laws

are set to be enacted soon. As your organization emits a large amount of greenhouse gases, how should you consider climate change issues if you are part of the organization's business plan and risk management team?

Advice: You should consider enterprise risks by taking into account issues related to climate change, such as by establishing a risk matrix that includes climate change issues, conducting climate change scenario analysis, and clearly identifying impacts on the business in order to formulate risk management plans, such as installing energy-efficient equipment to reduce greenhouse gas emissions and tax burdens, reducing water consumption, and seeking water reserves in preparation for drought, as well as develop business action plans, such as the manufacturing of products and services, that help reduce greenhouse gas emissions in response to changing consumer behavior.

- 4) Your company is proposing an investment project that falls into the category of environment and energy for approval. You have been assigned by your supervisor to prepare data for the calculation of the financial returns to supplement the approval request. Given SCG's policy to achieve net-zero emissions by 2050, what should you do in pursuit of the goal?

Advice: You should prepare data on the amounts of any raw materials, fuels, energy, waste, among others, of the project that affect greenhouse gas emissions and show the net increase or decrease of greenhouse gas emissions as a result of the project, separated into Scopes 1 and 2. In addition, you should calculate financial returns of greenhouse gas emissions (or carbon dioxide (CO₂) emissions) based on the internal carbon pricing (ICP).

5.2.2. Health and Safety

SCG places great emphasis on the health and safety of employees, suppliers, customers, communities, and stakeholders across the value chain, encompassing the manufacturing process, service, and solution provision, as well as logistics and transportation, both in local and overseas offices. Health and safety impact assessment and risk management must be conducted before making any investment, entering into any joint venture, or initiating greenfield projects or renovation/improvement projects. All facilities, manufacturing processes, technology, machines, equipment, raw materials, services, logistics, and transportation must be taken care of to ensure the health and safety of all relevant stakeholders. In addition, health and safety awareness must be cultivated among employees and related parties to ensure compliance with relevant practices.

a. Guidelines

- 1) Conduct business on the basis of relevant health and safety laws, standards, frameworks, standards, regulations, and practices and cooperate in complying with international agreements in areas that are consistent with relevant issues in the country where SCG operates as well as other relevant global, national, and local issues in order to prevent or mitigate potential impacts.
- 2) Examine your own readiness and physical health including co-workers, contractors and relevant parties' before commencing work and during operations. If the persons doing the

work are unhealthy or not ready, the work must be stopped or ordered to stop immediately so as to prevent exposure to unnecessary danger at work or caused by work.

- 3) Operate business with consideration to the minimization of impact on health and safety by conducting risk assessment before commencing work and, upon changes, studying information related to manufacturing processes, operational instructions, work environment, as well as the qualifications, knowledge, and competency of the operator in order to plan or prepare appropriate prevention.
- 4) Immediately report to the superior any irregularity detected in the manufacturing process, machinery, equipment, or work environment that may affect health and safety. In case of being assigned harmful work or not being confident in safety at work, the work must be stopped or held. And you must immediately consult the supervisor or expert.
- 5) Establish an occupational health and safety management system as part of business operations, with continuous monitoring, reporting, and assessment in order to ensure compliance with the stipulated policies and elevate the Company's operations.
- 6) Employees at all levels are responsible for complying with and ensuring compliance with relevant health and safety laws/regulations, standards, and instructions in their teams. Superiors are responsible for formulating and disseminating accident prevention and control guidelines as well as fostering an understanding among employees. They should also inspect the health of the workers according to the risk to which they are exposed.
- 7) Transparently report and disclose information on health and safety performance and indicators via appropriate channels and allow stakeholders to participate by expressing opinions on issues related to health and safety.
- 8) Provide education and cultivate awareness on health and safety among business associates, suppliers, customers, communities, and relevant stakeholders through appropriate channels.

b. Examples

- 1) The Company expects you to order spray paint. You know an employee at a company that produces spray paint at a lower price than the brand presently used by the Company, but that manufacturer has not been certified safety standard, what should you do?

Advice: When you purchase materials and equipment, especially chemical products for use in the office or plant, you must be certain that such products have been certified for safety by the agency responsible for environmental protection or the manufacturer, and/or that you have the safety information of the products or chemicals, and that their source of manufacture is reliable.

- 2) A subordinate who works in the area with hazards of noise informs you that he often has trouble hearing people call him. He has gone to the doctor, who told him that this problem could be due to one of two causes: 1) exposure to a very loud noise on one occasion, or 2) remaining in a continuously loud work environment. Your subordinate feels that the source of the noise could be a machine in his workplace. As his superior, what should you

do?

Advice: You must immediately launch a fact-finding investigation when you are informed of any irregular situation or event. You should rotate the subordinate to another less noisy area and uncover the cause of such loud noise by reviewing risk assessment results, work environment measurement results, and the method of operation in collaboration with relevant parties in order to find a remedy. Every employee is obliged to report unusual incidents to their superior even if it is just a minor abnormality or still uncertain to prevent or control some sudden accidents.

- 3) Your Company has construction project to increase production capacity for which business partners will do construction in your area. You find their incompliance with the Company's safety regulation. So as construction project head, what should you do?

Advice: You have to immediately suspend or delay the operation to carry out rectification so as to restore safety as well as control, supervise, and advise the contractors to comply with the safety regulations of the Company, in the same manner as the Company's employees, to ensure safety while they are working. You should treat the contractor as if they were the Company's employees. Before commencing work, safety training for contractors and relevant safety inspection must be conducted.

- 4) You are assigned to fix roof at the height of 4 meters by the end of this day. However, you find that all the safety harnesses have been used and none is left for you, what would you do?

Advice: You have to immediately suspend or delay the operation to carry out rectification so as to restore safety. If the assignment is dangerous or if there is no personal protection equipment (PPE) and you are not certain about safety, you should inform and ask your supervisor to provide a complete set of PPE. Working at height is considered high-risk work according to the Life Saving Rules. Therefore, the work site must be arranged to ensure safety, and the operator is required to wear a full set of PPE for every operation.

5.2.3. Safety of Products and Services

SCG ensures that all products and services meet safety standards as stipulated by domestic laws, industrial standards, and relevant international standards as well as meet the specifications as agreed with the customer. This applies to the entire life cycle and value chain, from product design, manufacturing, transportation, storage, usage, and end-of-life management. Sufficient information, warnings, and instructions must be provided to ensure customer safety through the life cycle of a product and service. Particular attention must be paid to the safety of all products that SCG hires others to produce, imports, or uses in sale promotion activities.

a. Definition

Products and services mean what SCG delivers to its customers, including products, services, and solutions.

b. Guidelines

- 1) Establish and comply with product and service safety standards that include product hazard analysis (PHA) in every step involved, from manufacturing all the way to transportation, storage, usage, and end-of-life management, so that plans can be formulated to prevent defects and shortfalls during the design and manufacturing and effective labels that meet international standards can be made.
- 2) Take into consideration the safety of the user throughout the useful life of a product or service in the designing, product manufacturing, service provision, and in relevant communications. Any change in the manufacturing of products or provision of services that affects safety must undergo a review of its risk assessment result and must be given prior approval from superiors or responsible persons, and the details and rationale for such change must be recorded for future reference.
- 3) Store information on product and service safety for future verification.
- 4) Report to superior right away if you know or have concern about safety of products and services caused by production process and/or service process or situation that may lead to unsafe condition to the customers.
- 5) Be open to safety complaint on products and services and coordinate or improve the condition right away. In case there is any limitation or in case of requiring a long time to solve the problem, the person of responsibility must report information and status to the customers at appropriate time and report progress of fixing the problem periodically.
- 6) Establish response measures for managing, analyzing, and investigating complaints and emergencies arising from the use of the Company's products and services. Conduct response exercises to ensure preparedness for such events.
- 7) Organize regular training and educational sessions for relevant employees and suppliers in matters related to product and service safety.

c. Examples

- 1) You notice that your co-worker skips a production step that may affect the quality and safety of the product, what should you do?

Advice: You should consult your superior immediately since the production process is designed by the Company to ensure product quality and properties as well as consumer safety, which will help the Company maintain its standards, quality, safety, as well as reputation. Consulting the superior is thus not considered an accusation against the co-worker.

- 2) You are responsible for arranging transportation to deliver goods to customers, and the agreement with them specifies on-time delivery. However, you find that the vehicle is in unsafe condition, but finding a replacement would result in a delay. What should you do?

Advice: You have to inform the customers right away, consult your superior, and find a new and safe vehicle as soon as possible. While there might be some delay, the goods will arrive at the customer's site safely. Using an unsafe vehicle may result in an accident, causing damage to both the vehicle and the goods and negatively affecting the reputation

and image of the Company.

- 3) Your Company has marketing promotion activity for new products and your subordinates talk to you that they will give the guests bottled fruit juice as souvenir. They will hire someone to produce the juice with the Company's logo. As a supervisor, what should you do?

Advice: You must be aware of the health and safety risks and assign the subordinates to check the safety of the products they are going to hire other parties to produce. The manufacturer's name must be shown on the bottle label. This is because although the Company does not produce or sell the product, as the Company hires someone to produce it and distributes it for commercial benefits, the Company has to be responsible for the safety of the souvenir as if it is the Company's product.

- 4) If a product of your company does not have information, instructions for use, warnings, a material safety data sheet (MSDS), and storage guidelines, what should you do?

Advice: You should recommend that the responsible unit perform product hazard analysis, encompassing the use of the product throughout the entire product life cycle, and consider potential harms for the preparation of warning labels, suggestions/ instructions for use, a material safety data sheet (MSDS), storage guidelines that are adequate and sufficient for danger prevention and consistent with relevant international standards.

- 5) If you find that the company/ unit relevant to customer complaint slowly deals with the complaint and does not report any progress to the customers while they seem to be highly dissatisfied, what should you do?

Advice: You should coordinate with such unit and recommend them to report the update to the customers since if they know the information, they will feel that they are being cared and it will reduce level of dissatisfaction. If the complaint scope is larger than you can make a decision or the damage cost is higher than authority of the company/unit, they must be reported to the superior right away to ask for opinion and consider authority in the next level. If the company fails to do it properly, the customers may complain via public medium that may affect the company or SCG's image and may cause the Company to pay higher compensation.

5.3. Anti-Corruption as well as towards customers, suppliers and competitors

SCG's business should be conducted with stakeholder in correct, transparent, honest, and traceable ways with no corruption. The business must comply with relevant laws and SCG's Anti-Corruption Policy ensuring it shall not cause condemnation or loss of reputation.

a. **Definition**

Corruption refers to any form of bribery whether it is an offer to give, promise to give, giving, commitment to give and demand or acceptance of money, properties or any other benefits which are not appropriate with or to government officials, government agencies or private agencies or competent officers whether directly or indirectly to motivate such persons to do or avoid doing something to acquire or retain the business or give any recommendation to SCG's business or to

obtain or retain any other inappropriate interests from the business.

b. **Guidelines**

- 1) Not commit corruption and be careful with work process with high risk such as sale and marketing, procurement, project investment, contract execution, giving and receiving presents, entertainment, and donation or giving financial support etc.
- 2) Publicize SCG Anti-corruption Policy and provide knowledge on areas where compliance with SCG Anti-corruption Policy is required to persons involved in SCG-related operations.
- 3) Not ignore or overlook any transaction possibly considered as corruption relating to SCG. You must report to supervisor or person in charge and cooperate for fact finding activities.
- 4) Ensure that any giving or receiving of donation, financial support, or assets or any hiring of government employees is conducted in a transparent manner and in compliance with the Company's Anti-corruption Policy and regulations as well as relevant laws. Efforts must be made to ensure that such donation or financial support is not used for bribery, does not cause conflicts of interest, and is not paid for either direct or indirect facilitation.
- 5) Pay attention when doing transactions with person, juristic person or any organization involved with corruption accusation.
- 6) Apply to Duy Tan: Company expects to continue expanding its diverse business activities and to have a regulatory framework for this expectation. Therefore, Company appreciates the importance of laws on prohibiting business restrictions, shady economic activities as well as unfair and unethical business practices.
- 7) Apply to Duy Tan: In all transactions with suppliers, customers and competitors, Company will:
 - Compete vigorously with integrity.
 - Treat all suppliers and customers honestly, fairly and objectively.
 - Avoid lies and injustice as well as always provide products and services with honesty and integrity.
 - Never comment on competitors' products without a basis or necessity for those statements.
 - Make it clear to all suppliers that Company expects them to compete fairly and vigorously for transactions with Company and to endorse the principles of Company's business ethics policy. Company will choose suppliers purely based on their capabilities and qualities.
 - Comply with all regulations and prohibit agreements with suppliers to fix prices or other terms of sale, divide regions, territories, customers or types of goods; or coordinate bids and agreements with customers to set resale prices.
- 8) Apply to Duy Tan: All employees are not allowed to use their job positions at Company to accept discounts or special treatment from Company contractors and suppliers for personal purposes unless this discount applies to all employees. If used for personal purposes, employees must pay the correct market price for the services and goods provided.

c. **Example**

- 1) A project official asks what kickback he would get if he persuaded the project owner to order your Company's products. What should you answer him?

Advice: Explain to that person that SCG guidelines prohibit the payment of benefits that would not normally be received, other than the compensation SCG provides in the normal course of business.

- 2) The Company you are working for is requesting for a permit certificate. One person comes up and informs that he could facilitate permit granting process since he knows the official who could give you privilege in granting the permit. However, it will be made in exchange of benefits. What would you do?

Advice: Do not pay anything to anyone to get privilege since it does not comply with procedures prescribed by the law.

- 3) SCG has ordered construction material production machine from overseas vendor, and you were informed by the vendor that it is customary to pay to you as purchase requestor at 3% of total product price. What should you do?

Advice: You must not receive any benefits from the seller. In this case you must report to your supervisor and negotiate with him to return the benefits to SCG.

- 4) An officer from one organization informs you that they are renovating their office building, so they would like to ask for SCG's support with office appliances, such as refrigerators and printers. What should you do?

Advice: Support or donation can be granted. The organization must submit a request in writing specifying the objectives and details to the Company, and SCG employees must correctly request approval for the support. SCG shall grant support to an organization if it is intended for the common good. For monetary support or donation, payment should be made to the organization that has submitted a request and must not be made to an individual or made in cash.

- 5) In case any agency or organization demands bribe from the Company and failure to pay shall negatively affect the Company's business, what should you do?

Advice: You must not offer bribe and must report to the supervisor on impact on the Company's business to find mitigation plan. If the supervisor is not certain what to do, he must consult the supervisor in hierarchical level for consideration.

- 6) The Company has deemed that a former government employee is a person with knowledge and expertise that could benefit the Company and therefore would like to hire that person as a consultant for the Company. Is it possible to do so?

Advice: The Company must review such hiring and ascertain that it will not create a conflict of interest and that the person has stopped working for a government agency for a period required by state regulations.

5.4. Gifts and Entertainment

Receiving and giving items of value as presents or souvenirs, giving services, facilitating or

reception for business contacts must be in accordance with the customs of each locality and relevant laws. At the same time, SCG does not want employees to receive gifts or mementoes that are unusually valuable from persons involved in business with the Company which is to create unfair decision making.

a. **Guidelines**

- 1) Before accepting or giving a present and reception to business partners, you should make sure that the price is appropriate to the occasion and that such acceptance or reception is transparent, accountable, and compliant with laws, regulations, announcements or custom in each locality.
- 2) Avoid accepting or giving a valuable item, service, or reception that can influence or motivate someone to make a decision in a certain way, abuse their functions, or make an unjust decision.
- 3) Keep records of your expenses as evidence of the value of the items service or reception, so that they can be examined later.
- 4) If you have been assigned or permitted by your superior an outside agency, you may receive money, items, or presents according to the guidelines or standards that agency has set.
- 5) Be careful about the case of offering items, services and reception to your superior or internal people/units, and the case of receiving items, services and reception from your subordinate or internal people/units. Such activity must not create motivation leading to unfair decision making.
- 6) Apply to Duy Tan: After considering that receiving gifts from business stakeholders is reasonable according to the above content, employees are required to transfer the gifts to the Human Resources Administration - Administration Department so that the Administration Department can reasonably distribute the gifts to departments.

b. **Examples**

- 1) A contractor with whom you have been in contact has a seaside cottage overseas. She has offered to let you and your family stay there in privacy at no charge and also offered to pay for other expenses. She claims that normally no one lives there and that your stay there would cost her nothing extra. Will you accept this offer?

Advice: You should not take this offer since it may influence your decision.

- 2) The Company has paid for you to take part in an outside seminar, and you have won the draw prize from the event. Can you keep that money for yourself?

Advice: You may keep the money as your own if offering prizes obtained from random draws, with a large number of potential winners, is intended to avoid the appearance of undue influence over someone's decision. If the prize money is very large, however, you should consult with your superior to determine the right course of action and to be sure that the gift was not intended to persuade you to any particular type of decision.

- 3) The Company assigns you to take part in golf game held by the Company to create good re-

relationship with customers. In this game, you are individual winner. Can you accept the award and keep it?

Advice: You can keep it since you join the event as part of your assignment and the game complies with rule and regulation that all players know and each person has to use his skills in playing. However, if the prize is too high in value, you should consult your superior to find appropriate solution.

- 4) A government or private agency invites you to be a special lecturer during normal working hours on a normal workday and gives you a predetermined amount of money as compensation. What should you do? Can you keep this money as your own?

Advice: Before accepting this invitation, you must report all details, including the compensation or benefit that will or could be received, in order to first obtain permission from your superior. In this case, if the amount of money is not too much and corresponds to the amount that this government department normally offers, you may keep this money as your own.

- 5) What should you do when offering presents or reception to officers, high ranking officers or any organization and agent?

Advice: Take great care of this, whether you are dealing with member of the Board of Directors, executives or officers. It is because offering, giving or accepting gift and meals reception are considered likeliness to cause corruption. Is there any doubt or unusual situation, you have to report your superior and counsel unit.

- 6) A government or private agency requests to visit your plant and offers memento to you who welcomes them as representative of the Company. What should you do?

Advice: You can accept the gift or memento, but you have to give to the Company. Should the price of the gift be high; you have to consult your superior to find appropriate solution.

- 7) A superior receives high value gift from his subordinate, what should he do?

Advice: He should explain to the subordinate that he cannot accept it since other people may consider it to cause bias and it may influence his decision.

- 8) Can an employee who is responsible for contacting government agencies give snacks or souvenirs to government officers?

Advice: The employee can do so as long as they exercise caution and ensure that the act is in keeping with customs and traditions and/or in compliance with relevant announcements of the government agency and that the act will not be misconstrued as intended to bring about facilitation, which SCG deems to present corruption risks.

- 9) An employee enters into a transaction to obtain a permit from a government agency and gives an amount of money in addition to the required fee to an officer after the service is completed to express appreciation to the officer for having provided excellent service.

Advice: The employee should not do so because the act may influence or motivate the officer to make a decision in a certain way, abuse their functions, or make an unjust decision, which SCG deems to present corruption risks.

5.5. Conflicts of Interest

SCG is determined to do right things with an aim for excellence. Therefore, employees must aim for SCG's benefits in compliance with the laws and ethics and avoid action that can create conflicts of interest that may affect any decision.

a. Definition

Conflict of Interest refers to situation or action in which employees have so many personal benefits that influence decision making or performing of duty and have an impact on SCG's interest in direct or indirectly ways.

b. Guidelines

- 1) Avoid conducting business that would compete with or resemble the business of SCG. Avoid having partnership or a controlling ownership of shares or taking a directorship or management position in a business that competes with or resembles the business of SCG.
- 2) Avoid getting involved in transaction with parties having relation with you such as being family member, close relative, close friend or entity belonging to you or for which you are shareholder, although the deal is beneficial to SCG.
- 3) Avoid seeking any benefit from information or anything else you might obtain due to your position or duties or responsibilities.
- 4) Avoid involvement in any activity that might produce a conflict of interest with the Company or any financial obligation to anyone involved in business with SCG or SCG's employees.
- 7) Avoid other works made for one's own benefits apart from SCG's which may affect the work under responsibility and SCG's good image.
- 8) Employees must not search for information, contact or trade any securities or assets on regular basis for one's own or other people's benefits and not for SCG's benefits during working hours.
- 9) If an employee is involved in any business or event that might produce a conflict of interest with SCG, report the matter to your superior immediately.

c. Example

- 1) You are taking charge of allocating goods quota to distribution dealers, and it happens that a dealer for SCG products is a close relative of yours. She asks you to supply to her goods that are in short supply at a higher price than normal. Can you do that?

Advice: You must not comply with this request, although the conditions offered benefit the company. You should explain to him that these conditions must be approved by your superior and you are willing to co-ordinate the matter and will provide further information concerning the outcome.

- 2) A contractor with SCG invites you to participate in a seminar overseas, and offers to pay for the expenses, including air fare, accommodations, and meals, for all seminar participants. The contractor agrees to let you take your family as well. Should you take part in this seminar?

Advice: You should beware of offers whose benefits are greater than usual. You should also find out whether this seminar is intended for education, advancement of knowledge, and exchange of information, or as a ‘payback’ to customers of the contractor. In this case, you should not take part in the seminar, because the incentives are unusually large. If the seminar itself, however, is good for the Company’s business, you may seek permission from your superior on a case-by-case basis. If you participate in the seminar, however, you should not take your family or accept travel expenses, as these constitute benefits that exceed the acceptable standard.

3) If your close friend persuades you to join his business as shareholder, what should you do?

Advice: You should consider if joining the business affects your work at the Company or has conflicts of interest with SCG, such as being competitor with the Company. You should follow SCG’s guidelines.

4) SCG urgently needs to order some goods and has given you the authority to purchase them. You have a close friend who sells these goods, enabling you to acquire them quickly and at the same price as usual. Can you do this?

Advice: You must not comply with this case, authorization and actual purchasing, when performed by the same person, may raise doubts about fairness. You must inform your superior to consider authorizing this order and explain your reasons with all due clarity and transparency. You must perform some other tasks, according to the guidelines or procedures set forth in the rules, and should not be involved in this procurement process.

5) Can employees hold share in a company that is SCG’s customer or that has transactions with SCG?

Advice: You may do this activity. However, if SCG has to do transactions with such companies, the employees must not take part in decision making process.

5.6. Political Activities

SCG maintains political neutrality and does not support or make contributions, financial or otherwise, to any particular political party, political coalition, person with political influence, or political candidate on a local, regional or national level, either directly or indirectly. Nonetheless, SCG recognizes and respects the political rights of its employees as good citizens, as stipulated in the constitution, such as the right to express political opinions within the bounds of the law, vote, or join a political party.

a. Guidelines

- 1) As an SCG employee, you may exercise your political rights on your own behalf.
- 2) When exercising political rights, avoid any act, provision of information, attire or use of symbol, or social media posts that might be construed as signifying SCG’s involvement in, or support or

preference for, a political activity or party, political coalition, person with political influence, or political candidates.

- 3) Refrain from expression of political opinions at the workplace or during working hours, as this might lead to conflict.
- 4) You may exercise your rights to express political opinions within the bounds of the law or to vote in your own time or by taking leave according to SCG's human resource management regulations and practices or other regulations established by SCG.
- 5) You may join a political party. However, your activity as a political party member must not affect your working time, contravene the Company's rules and regulations, or conflict with your discharge of duties according to your employment contract.

b. **Example**

Is an employee able to take leave to join politics-related activities?

Advice: Every employee has rights and freedom as prescribed by the law to express their political view. However, it must be done on their own behalf. They must not act on SCG's behalf or act in such a way to mislead others to believe that SCG has any involvement. The right to take leave and approval of such leave are as stipulated in SCG's human resource management regulations and practices.

5.7. Handling of Information and Assets

5.7.1. Personal Information

SCG respects the privacy of its customers, shareholders, employees, and other related parties. Any activity related to personal data, including the collection, use, and disclosure of such data, is carried out in such a manner that ensures that the rights of the data owner are fully protected in compliance with the law and SCG Privacy Policy.

a. **Guidelines**

- 1) Collection, use, or disclosure of personal data must be carried out only as necessary and in compliance with the law, taking into consideration the rights of the data owner. Such activity must also be legally justified, such as when it is required in order to fulfill contract terms or when the data owner has given consent.
- 2) Personal data must be stored securely according to SCG's security standards to prevent

loss, destruction, or illegal processing of such information.

- 3) Once no longer necessary or upon the expiry of the data retention period, personal data must be destroyed or rendered unidentifiable.
- 4) Personal data must not be neglected, and facilitation must be provided to enable data owners to exercise their legal rights.

b. Examples

- 1) You are the secretary to the Managing Director. A factory manager asks you to send biographical data on the Managing Director to be published in a magazine and says that the Managing Director has already approved. You know nothing about the matter, however. What should you do?

Advice: You must obtain consent from the Managing Director before proceeding with the disclosure of his/her personal data as the disclosure of someone's personal data requires direct consent from the data owner. Whoever discloses someone's personal data without permission must be responsible for whatever damage occurs.

- 2) A former employee of SCG, known to you, telephones to ask for the names and telephone numbers of some employees in your department. The purpose, according to the caller, is to contact these individuals and offer material benefits such as credit cards and access to loans. What should you do?

Advice: You may not give such data to the former employee because names, addresses, and telephone numbers are personal data given to the Company for operational purposes only.

- 3) You would like to interview and record video and audio of the participants of an activity of the Company for use as promotional material. Are you allowed to do so?

Advice: The first name, last name, image, and sound of each interviewee is considered personal data. As such, consent must be obtained before recording, and the interview must be conducted in full compliance with personal data protection laws. The interviewee should also be given an opportunity to review relevant video or audio recordings prior to publishing.

- 4) Can you send customers information on new promotions, privileges, or products via SMS or emails, using their contact information that has been obtained when selling products to them?

Advice: You must obtain consent from customers, who are data owners, first before sending them such information as they cannot anticipate that their personal information will be used for the purpose of sending promotional information.

5.7.2. Recording, Reporting, and Storing Information

SCG has realized the importance of internal information management. Recording and storing of information must comply with SCG's standard and be complete as prescribed by law. For storing, all employees are obligated to ensure that the information involved with their

work remains safe and available for reference or use by SCG whenever needed.

a. Guidelines

- 1) Recording of information should be done in accordance with the guidelines established by SCG and with all government laws, such as those pertaining to taxation and accounting.
- 2) Report information accurately and honestly, according to the facts.
- 3) Important documents and confidential information should be guarded by special procedures established for each level or type of information. The internal information and information relating to customers, business partners or vendors must be ensured to be safely and appropriately stored.
- 4) Storage of information should be done within the proper period of time, in accordance to the guidelines established by SCG and under the law. It should be done carefully, and so as to facilitate easy access. When the period for storage of information or documents has expired, the employees responsible should ensure that the data or documents are destroyed in the manner appropriate for each type of information.

b. Examples

- 1) A friend of yours asks for a copy of electronic data from the Company's database, which he wants to use to benefit a company out of the SCG. Would you let him do that?

Advice: Any information in the Company's database is the property of SCG. It must not be disclosed or used for private benefit.

- 2) You are an instructor from SCG delegated to a student touring a Company site. The student asks for electronic data that she can use to make her report. What should you do?

Advice: Before giving any information to anyone, you should consult or ask permission from your superior and the owner of that information. You should only release it if it will not harm SCG in any way.

- 3) At the end of the year, you have to clear the documents in your unit. Most of the documents have to do with accounting. You are person in charge of collecting all documents whose legal storage period has expired and put them in a box to be destroyed. What should you do?

Advice: Check all the documents and make a list or index of all documents to be destroyed. Keep that list as evidence before destroying the documents. In this way, you have made sure that no document is destroyed before reaching its expiry date.

- 4) If you have pile of paper sheets used only one side and desire to use the other side, is it possible?

Advice: You can do it but you have to check if the paper contains confidential information. If it does, you must not re-use it and destroy it properly.

5.7.3. Buying and Selling Securities and Use of Inside Information

Use of inside information which is material must be appropriately done considering impacts on all stakeholders and legitimacy. The information must not be used for personal or other people's benefits.

a. **Definition**

Material Information refers to information relating to SCG's business which, if disclosed inappropriately, may significantly affect SCG's business, stock price or influence investment decision such as information in financial statements, investment project information which has not yet been disclosed to stock exchange or information relating to bidding.

b. **Guidelines**

- 1) Do not use inside material information which has not been disclosed to public and deemed taking advantage over others for trading securities in any time.
- 2) Do not give advice or opinion on buying or selling Company stock unless the Company has assigned such advice-giving as a part of your work.
- 3) Employees and other authorized persons are prohibited from disclosing or conveying corporate information or secrets to unauthorized persons, including their own family members, relatives, and friends.
- 4) Employees in divisions responsible for preparing financial statements as well as their family members must not trade the Company's securities for a period of one month prior to the disclosure of a financial statement and for a period of 24 hours after the disclosure of a financial statement or any other information that may affect the price of the Company's securities.

c. **Examples**

- 1) You have been assigned to work with information that could affect Company stock prices, but your work does not require that you meet with representatives of securities firms. One day, however, the representative of a securities firm that you have never personally contacted or heard of calls and invites you to dinner without saying why. What should you do?

Advice: Ask what the dinner is for. If the answer is not clear, or if you are not certain, politely refuse, and report to your superior. Avoid meeting with anyone without good cause, as others might interpret such a meeting as indicative of some special relationship.

- 2) Rumour has it that SCG will invest in a large project that, if successful, will have a huge positive impact on corporate operations. The rumor causes SCG stock prices to rise dramatically. It so happens that SCG does plan to invest in that very project and is preparing to disclose its details to the public. If you were involved in preparing that disclosure, could you have bought the Company's stock or sold what you already held?

Advice: You must not buy or sell the Company's stock during this period, as this constitutes improper use of inside information according to the regulations of SCG and is regarded as a criminal offence as well.

- 3) If you are member of bidding committee and your colleague in your unit asks for information of the bidders, can you give him this information?

Advice: You cannot provide information to people who do not relate to the bidding since the information is intended for use in the bidding only.

5.7.4. Use and Protection of Company's Assets

SCG has made efficient and full use of its assets and promoted the employees to protect them from damage, loss or personal use for themselves and other people.

a. Definition

SCG's **Assets** refers to all kinds of assets, including movable properties, immovable properties or any other properties owned, guarded, and protected by SCG.

b. Guidelines

- 1) Employees have to use SCG's assets efficiently and for SCG's benefits.
- 2) Employees must not abuse SCG's assets in terms of objective and legal correctness.
- 3) Employees must protect and take care of SCG's assets to prevent them from damage or loss.
- 4) Apply to Duy Tan: All employees are responsible for protecting the Company's tangible and intangible assets. The Company assets include information systems, cash, office furniture, equipment, business plans, financial reports, supplier information, family personal information, assets belong to intellectual property rights, trademarks (software programs and other products).
- 5) Apply to Duy Tan: The Company assets will not be used for personal benefits and all employees are not allowed to keep or take them away from the Company upon termination of the labor contract with the Company.
- 6) Apply to Duy Tan: The Company's technological resources including: computers, email, and access to the Internet must be used for the right purpose and in accordance with the regulations.
- 7) Apply to Duy Tan: The Company may conduct a thorough review or audit of information systems including email, Internet usage and folders in personal computers, and all other documents within the company in order to prevent or find out possible violations of Vietnamese law as well as violations of this regulation.
- 8) Apply to Duy Tan: If employees have access to the information systems, employees must be responsible for taking necessary precautions to prevent any unauthorized access to the systems. Employees must keep passwords and other access methods.
- 9) Apply to Duy Tan: All employees are not allowed to copy software copyrighted by the Company, illegally use other software, or distribute television software or illegal copies of software that the Company does not own or copyright.
- 10) Apply to Duy Tan: All employees are not allowed to use the Company name, material fa-

cilities or relationships of the Company for personal benefits that are related to activities outside the Company. The use of the Company name, material facilities or relationships of the Company for charitable purposes must be approved in advance in writing by the Board of General Directors.

c. **Example**

- 1) If you request advance money for the Company's business, what should you do?

Advice: You have to spend the advance for the Company's business only not for your own or other people's benefits. You have to acquire and return the money in compliance with SCG's regulation. Supervisors have duty to supervise the subordinate's advance acquisition to strictly comply with the regulation.

- 2) If your unit has spare parts that are no longer fitted for use in the plant, what should you do?

Advice: You have to take care of and manage the spare parts to create highest benefits and not to use for your own or other people's benefits since the spare parts are still assets of the Company.

5.7.5. Use and Protection of Information Technology System

SCG desires that information technologies are used efficiently and safely according to SCG e-Policy to protect and preserve them from infringement or use without permission.

a. **Definition**

Information Technology refers to equipment and systems used to process and transfer electronic data such as computer, network, the Internet, e-mail, password, or programs, etc.

b. **Guidelines**

- 1) Use information technology and information in the system for SCG's benefits. Avoid using the system that may violate normal usage of other people that is irrelevant to work or that may impact on the system's efficiency.
- 2) Do not use the system to access to or send information that is against good ethics, gamble-related, affecting national security or violating other people's rights.
- 3) Use the system according to the authority granted and keep password secret and do not consent other people to use your password to access to the system.
- 4) Avoid opening file from unknown source and using data recording tool that has been used with a computer suspicious of virus infection or malware.
- 5) Avoid installing programs and configuration of the system that may affect security of the system. If you have any issue or find abnormality in the system, you have to contact IT helpdesk right away.

c. **Examples**

- 1) If you receive an e-mail from an external party who is interested in being raw material supplier to SCG, the e-mail does not address any unit and has attachment and link to

[website for you to find more information, what should you do?](#)

Advice: You should not open the attachment or website in unfamiliar e-mail or e-mail from unknown source and to unknown addressee to prevent undesired software embedded in the e-mail. And for e-mail transaction, you should verify identification of the contact person by using telephone or fax.

- 2) [If an external party that you assign to arrange sale promotion activity for SCG asks you to use your computer to access to the website to modify it to accommodate the activity, will you allow him to do so?](#)

Advice: You must not allow any external party to access to your computer, user account or internal network of SCG. You should consult your superior to request authority for the external party.

5.7.6. Use and Protection of Intellectual Property

SCG regards intellectual property as valuable assets to SCG. Employees must strictly follow established 'SCG Intellectual Property (IP) Policy' and protect SCG's intellectual property from unauthorized use or disclosure and must respect and not infringe other people's intellectual properties.

a. Definitions

Intellectual Property refers to work resulting from invention, creation, or formation by human beings.

Patent refers to documents issued by government to protect invention or design of products as invention patent, product design patent and petty patent.

Copyright refers to literature, performance, arts, music, audio-visual materials, movie, audio records, audio and visual broadcast such as computer program, paintings, photograph, and articles.

Trademark refers to marks or symbols or logos used with products or services such as trademarks, service marks, certification marks and collective marks.

Trade Secrets refer to trade information that is unknown to public and is commercially valuable since it is secret. They must be appropriately handled to keep them secret.

b. Guidelines

- 1) Employees must protect SCG's intellectual property from infringement, disclosure, reproduction, modification, or any other actions not permitted by SCG.
- 2) All employees at SCG must respect and avoid violating the intellectual property rights of others. Examine the rights to information kept at or brought to SCG that belongs to outside persons.
- 3) The terms of contracts or legal documents concerning rights to intellectual property should be clear. When uncertain or in doubt, you should consult an expert in intellectual property at SCG or SCG's legal consultant.

- 4) Cooperate on claiming ownership or requesting protection of intellectual property for SCG's intellectual property.
- 5) Employees are obliged to report to a superior or the Intellectual Property Manager when they observe any actions that they believe to be, or will lead to, a violation of or conflict over SCG's intellectual property rights.

c. Examples

- 1) After a while of researching on and developing a new product, Sales Team is planning to display the product's samples in trade exhibition so the superior recommends you file patent registration, what should you do?

Advice: You have to consult SCG's Intellectual Property before starting the research to make a plan since you have to file request for registration at least 1-2 months before revealing the product to the public.

- 2) If you hire an external party to arrange a sale promotion activity and this contractor has designed a cartoon character for this activity, who owns the copyright to this character?

Advice: The hiring contract should clearly specify who owns the copyright to the cartoon character. It should be also determined first whether the contractor has an agreement with their employees in which the ownership of the copyright to any work created by the employees is transferred to the contractor's company.

- 3) If you are preparing information for Company PR book and find that the pictures to be used belong to other people, what should you do?

Advice: You should inform the picture supplier and contact the copyright holder for permission and give credit to the owner or change to another picture which belongs to SCG.

- 4) If you desire to use a program not yet installed in your Company's computer and you find that it is available in illegal software shop, can you install it in this computer?

Advice: You are forbidden from installing any program in the computer since it is violation of copyright and may lead to lawsuit. If you want to use any program, please consult IT helpdesk.

- 5) The Company exports goods to foreign countries via distribution dealer and you find that someone is selling the same kind of products using logo similar to SCG's, what should you do?

Advice: You have to report to SCG's Intellectual Property, Technology Unit and/or SCG's legal counsel to take action as soon as possible. Trademark of products should be registered in the country of production and sale before launching to the market. And if there is distribution dealer, there should be provision in intellectual property.

- 6) During a trade exhibition, there are lots of visitors to SCG's booth and they ask about production process and technology the Company uses, what should you do?

Advice: You have to use great care in supplying information. Before that, you have to screen the information that can be disclosed since there may be knowledge, trade secrets

and information about patents that must not be disclosed.

5.8. Information Disclosure and Communication

5.8.1. Information Disclosure

SCG's disclosure of information is based on fairness, transparency, and traceability. It must be ensured that the information is correct, clear, current, and compliant with law on the basis of fairness, regardless of format as written and verbal, press conference or any other manner.

a. Guidelines

- 1) Disclosure of information that may have impacts on SCG must be only done by authorized persons except when assigned by the authorized persons to do so. Disclosure must also be carried out in strict compliance with SCG Disclosure Policy.
- 2) For disclosure of material information that has not been disclosed to the public, the authorized person must disclose it with great care, correctness and completeness on time. He must be sure that all the stakeholders sufficiently and fairly receive the information.
- 3) Disclosure of other information must be done correctly and not intend to tempt other people to wrongly understand the information.
- 4) Apply to Duy Tan: All employees are not allowed to discuss or disclose the Company's confidential information to any individual outside of the Company, including spouses/parents, children, family members, friends, customers, suppliers, and other partners. To the extent that customers or suppliers may require certain information to conduct normal business transactions with the Company, all employees should exercise their consideration and discretion in making decisions and must ask for advice from the direct managers (if necessary).
- 5) Apply to Duy Tan: The confidential information such as: non-public information about the Company's customers, suppliers, distributors, and potential acquisitions, the Company's business operations and structure; the Company's formulas and price policies, management policy process, other innovations of the Company and the Company's plans and strategies.

b. Examples

- 1) Press calls you to ask about rumor on the Company's performance, could you explain it to the press?

Advice: Answering question or giving important information must be done by authorized persons only except for being assigned for specific item of information. If in doubt, you should contact the unit taking charge of the information disclosure.

- 2) If you have a friend working in a competitor company, can you exchange information on marketing such as growth rate of the Company's products?

Advice: You cannot do this except it is the information that has been publicized.

- 3) If you have been invited as a representative of the organization to share opinions on an

online platform, such as a chatroom, a page, or a message board, can you join the event and represent the organization?

Advice: You should inform and consult your supervisor as only an individual designated by their supervisor can express opinions as a representative of the organization and is allowed to do so only in accordance with the roles and responsibility of the division or that designated individual.

5.8.2. Communication

SCG's communication including SCG brand communication to internal and external target, marketing communication of brands in SCG, use of SCG logo and communication via social media must be properly and accurately done considering fairness to every stakeholder and must not lead to damages to SCG. The Brand Communication Guidelines and SCG Social Media Policy should be strictly observed.

a. Guidelines

- 1) Communicate with responsibility to society, environment, and values of each country where SCG operates.
- 2) Do not use marketing communication that directs comparisons with rivals' product or services.
- 3) Do not refer to subject matters that may cause conflicts in the society such as nation, monarchy, politics, belief, international relation, gender, or issues that are against ethics and tradition, social disparity, discrimination and human rights violation.
- 4) Do not over exaggerate to make consumers misunderstand quality of products, services or other qualifications of the organization, except for using technique that enables the consumers to know it is not true, but it adds spice to the media. Notice should be given to the audience that it is not true.
- 5) Use corporate logos accurately according to Corporate Identity Manual (CI Manual). Use of the corporate logos must be permitted by unit taking care of brand and do not use the logos for personal use.
- 6) Not ignore and always monitor any communication referring to the Company or action that may affect the Company's reputation and inappropriate use of logos that may damage the brand. In this case, you have to report to person taking charge or superior right away.
- 7) In disseminating information or expressing personal opinion on any topic online, you should indicate that it is personal opinion with great care as SCG employee.

b. Examples

- 1) You are assigned to produce advertisement media to create social attention. A PR agency proposes to use real events as plot of the commercial. Political demonstration or mocking of the homosexual is one of the events the agency proposes since it is entertaining and attractive, what should you do?

Advice: The advertisement must not portray the contents in this manner. You must take great care of contents and forms not to refer to any person or mock any event that may affect the society especially sensitive and controversial issues which may create negative impacts on the organization.

- 2) You are assigned to produce corporate communication media to reflect the position of business leader in ASEAN by using map and flags of the countries in the region. However, after the media is broadcast to the target group, someone complains that the contents and pictures used are incorrect, what should you do?

Advice: You should verify the contents, maps, flags or any symbols of each country and consider source of information. You should also check with government agencies which can certify. If in doubt, do not use such pictures of information in the media. In case of complaint on correctness of information, you should contact the complainant and relevant units to explain, understand and cancel the media right away. After that you have to find solution to revise the media.

- 3) You are assigned to take care of the Company's trade exhibition and you desire to show quality of the Company's products to be better than the competitor's. Can you take the competitor's product to do quality test in the presence of the exhibition visitors?

Advice: You must not take the competitor's product to test in the fair, although you have a proof on that since it is against business ethics. However, you can do it with name of manufacturer and source of product concealed.

- 4) You learn that the competitor is going to launch a commercial for new product that is the same as SCG's, but it is still not ready to the market. Will you launch a commercial informing that SCG will launch this new product before the competitor to create business opportunity?

Advice: You can do it if the product is under preparation and is going to be launched soon. However, period to launch must be communicated to customers and readiness of the Company should be considered. If the Company is not ready, truth should not be distorted to make the market misunderstand.

- 5) You are on holidays in Vietnam, and you notice that on the way from airport, SCG billboard is in damaged condition. What should you do?

Advice: You should find channel to inform relevant people or people taking charge of such billboard or inform Corporate Communications Office or superior right away to find resolution.

- 6) You need to raise funds to help flood victims by making t-shirts with SCG logo screened on them to sell to your co-workers. Is it possible for you to do it right away?

Advice: You should request the unit taking charge of the logos in writing specifying objective of use and coordinator of the project. After getting permission, then you can do it.

- 7) If you find accusation of discrimination in SCG's recruitment process forwarded on social media, what should you do?

Advice: You must not forward the message nor give any comments and report to relevant party or your superior right away.

5.9. SCG's Transactions

5.9.1. Transactions between Companies in SCG

Any business or work that incurs related transaction between SCG group of companies must abide by the laws and regulations issued by state agencies; SCG's policies, practices, regulations, and the Delegation of Authority; and the principles and conditions relevant to each locality.

a. **Guidelines**

- 1) Carefully study the principles, policies, practices, processes, and delegation of authority that SCG has established for its businesses before taking action.
- 2) Refuse to follow the request to skip any activity in the process or ignore any activity that is required in normal process.
- 3) Comply with guidelines and procedures for the approval of related transactions, connected transactions or transaction with possibility of conflicts of interest for highest benefits of SCG as stipulated by laws.
- 4) Carry out related transactions on fair and reasonable basis without transfer of benefits among companies in SCG.

b. **Examples**

- 1) Company A offers to buy motor wreck that is no longer in use from Company B to use as tool for motor technician training while Company B will not charge Company A any expense since they are in SCG. Is this an acceptable practice?

Advice: It is unacceptable practice since purchase of assets between companies in SCG must be done based on market price or book value.

- 2) Can assignment of one employee of a company in SCG to work in another company on temporary basis be done verbally by management of the two companies?

Advice: No, it cannot. Assignment of an employee to work in another company in SCG must comply with the Human Resource Regulations, Transfer Pricing Guidelines, and Cost Center specified for correct expense collection.

- 3) Can Company A, which is a company within SCG, sells a similar product/provides a similar service under the same terms of sale and purchase to another company within SCG at a higher or lower price than to a company outside SCG?

Advice: If Company A sells a similar product/provides a similar service under the same terms of sale and purchase to both a company within SCG and a company outside SCG, Company A must charge the same amount of money.

5.9.2. Transactions between SCG and External Parties

Transactions with external parties must be conducted properly, and comply with laws, reg-

ulations issued by state agencies and SCG's policy and must be strictly approved based on SCG's authority table. Moreover, it must be according to the conditions agreed upon, transparent and traceable. Avoid transactions that may cause trouble or damage to SCG or external parties.

a. **Guidelines**

- 1) Employees should study, try to understand, and comply with laws and regulations stipulated by government agencies as well as SCG's policy and practices towards stakeholders.
- 2) Strictly follow the procedures set forth in the procurement and purchasing regulations of SCG. The priority in procurement should be given to legal entities rather than persons, except in cases where special expertise is required from particular individuals or where the benefit of SCG demands it, and such procurement must be in strict compliance with SCG's procurement and supplier selection policies and guidelines.
- 3) Each transaction should take into consideration market values and prices, together with quality and services rendered. There should be neither bias nor any obstruction in doing business by means that are immoral or illegal.
- 4) Avoid transactions that may have social and environmental impacts or defame SCG, although such transactions may create business benefits.
- 5) SCG forbids using the name of SCG, its Board of Directors, management, or any employee in conducting any transaction not related to SCG, even if it has no direct impact on SCG.
- 6) Support and encourage compliance with SCG Supplier Code of Conduct among suppliers as well as the adoption of SCG Supplier Code of Conduct as a mutual standard for conducting business.

b. **Examples**

- 1) A foreign company offers to sell machinery at a lower price than can be procured directly from the manufacturer. Are you allowed to purchase such machinery?

Advice: You may purchase such machinery, but you must carefully study the details to be sure that you are getting a machine whose condition is appropriate to the price paid. The contract must also be comprehensive in guaranteeing that the machinery has been obtained legally. A state agency, such as the Ministry of Industry, the Department of Customs, or the National Police Bureau, could be called upon to verify the matter.

- 2) If a customer asks SCG not to issue tax invoice to avoid paying value added tax, will you grant his request?

Advice: It cannot be done since the Company has to comply with tax code.

- 3) You wish to order a product for yourself from a manufacturer that happens to be a business partner of SCG. You know that if you make a contract in SCG's name you will get a larger discount than normal. Are you allowed to use SCG's name for such a purchase?

Advice: You may not use SCG's name for any transaction unrelated to SCG's business, whatever the circumstances, as it might lead the other party to believe that he / she is doing business with SCG, resulting in considerable harm to the Company. However, if SCG has deal with the vendor to offer special price for personal use, employees can order on their behalf.

- 4) You have agreed to purchase from a vendor and has issued a purchase order/made a purchase agreement with the vendor. However, you wish to alter the terms of sale and purchase because you believe the Company will benefit from an extended payment term.

Advice: Terms of sale and purchase should be established in such a way that takes into account the business condition of the supplier. As such, payment terms should be set in accordance with the financial liquidity of the supplier to ensure fairness.

5.10. Business Abroad and International Trading

5.10.1. Doing Business Abroad

Any SCG business operation abroad, be it establishing a company, plant, office, branch, agent, or dealer; importing or exporting; or engaging in a joint venture, merging and acquisition overseas; must be done according to the laws and rules applicable in that country and good citizenship. Any such transaction must also take into account the circumstances, customs, traditions, and culture of each locality.

a. Guidelines

- 1) Fully comply with all the local laws of each country SCG conduct business as well as SCG Compliance Policy and relevant rules. In case SCG has guidelines, regulations, and procedures that are higher or better than stipulated by the laws, the guidelines, regulations and procedures of SCG must be complied.
- 2) Refuse doing any transaction likely to be against the local laws and consult your superior or SCG's legal counsel when you notice transactions that may be unclear, non-compliance with regulations or have conflicts with local laws, customs, traditions or culture.
- 3) Regularly monitor legal and regulatory updates in the countries where SCG operates. When in doubt, consult SCG legal counsel or relevant persons. In addition, assess risks and impacts of changes in laws and regulations in order to formulate suitable and prudent risk management plans.

b. Examples

- 1) If someone offers help in requesting plant license abroad claiming that he could access to competent officers who issue the license. However, this is against the procedure prescribed by law. What should you do?

Advice: Refuse that offer and follow normal procedure and report to your superior.

- 2) In case of taking over business abroad and the seller requests to put prices in the documents lower than actual prices to get tax benefits, what should you do?

Advice: You must refuse doing such a thing and consult SCG's legal counsel. You have

to also study and find another solution that is more appropriate and legitimate.

5.10.2. International Trading

Import and export of goods or any SCG's transactions relating to foreign countries must strictly comply with relevant laws such as import and export, customs, product safety and consumer protection laws and relevant SCG's regulations and guidelines.

a. Guidelines

- 1) Study and follow up information of customers, vendors and prospective business partners. Avoid doing business with customers, vendors or business partners who do not comply with relevant laws or run suspicious business.
- 2) Frequently verify transactions to ensure compliance with laws.
- 3) Report information and submit relevant documents on import or export to relevant agents such as SCG internal units or government agencies. The information must be verified to be true.

b. Examples

- 1) You receive import invoice wrongly showing price of goods or details of goods, what will you do?

Advice: You should inform the business partner to revise the invoice to be clear and correct.

- 2) If a customer in a foreign country requests you to prepare documents containing contents not matching the agreed transaction to get tax benefits at the export country, what should you do?

Advice: You have to refuse preparing such document and report to your supervisor.

5.11. Business Competition

SCG is committed to fair business practices in compliance with the law and takes into account ethical trade practices when conducting business with its customers, suppliers and business partners, fair competition with other business operators, and trade competition laws of every country where SCG conducts business. In addition, SCG shall not engage in any act that may result in unfair trade or obstruct free competition and shall comply with its relevant policies and practices.

a. Guidelines

- 1) In the event that SCG has market dominance as defined by the law, it shall not abuse such dominance in a manner that restricts or distorts market mechanisms, such as by setting unfair product prices or terms of sale and restricting the purchasing choices of a supplier without justification.
- 2) SCG shall not enter into any agreement or exchange business information with its competitors or any person if such an act would disrupt, reduce, or limit fair competition between SCG and its competitors.
- 3) A merger, whether carried out locally or abroad, must be conducted correctly in accordance

with the conditions and procedures stipulated in relevant trade competition laws, such as by seeking permission before initiating a merger or notifying relevant agencies afterwards as required on a case-by-case basis.

- 4) As trade competition laws and regulations are complicated and vary from one country to another, divisions whose duties pertain to domestic and overseas business operations must study and comply with relevant laws, rules, policies as well as SCG's guidelines relating to trade competition and consult SCG's legal counsel from the very start.

b. Examples

You have received an invitation from a competitor to meet and exchange ideas about marketing plans and allotting customers and sales territories. This would help reduce price competition in sales. What should you do?

Advice: Refuse to take part in the discussions and make known that SCG's policy prohibits employees from exchanging ideas about such matters. This invitation should then be reported to your superior.

5.12. Anti-Laundering Measures

SCG complies with all guidelines and laws pertaining to the suppression of money laundering. SCG will not accept transfers or conversions of assets or support such actions insofar as they are related to criminal activities and will prevent anyone using SCG as a channel or instrument for the dispersion or concealment of illegally obtained assets.

a. Guidelines

- 1) Before engaging in a transaction, find out if the contract partner legally obtained his /her money.

Do not transfer to unknown account or receive abnormal payment especially from the country not relating to the transaction.

- 2) If you notice an unusual transaction, immediately report it to your superior.

b. Examples

- 1) An overseas debtor asks to pay off his account with SCG via a tax haven, i.e., a country with a tax-related privilege or exemption. Is it possible?

Advice: Transfers or payments of money via tax havens are not illegal, but you must make sure that the contracting party is credible and has a business background open to investigation.

- 2) A debtor who has signed a contract with SCG wants SCG to accept payment from an unknown individual who is not a party obligated to the contract. What should you do?

Advice: A debtor wants SCG to accept payment from an unknown individual who is not a party obligated to the contract.

5.13. For the community

Apply to Duy Tan:

The Company's products contribute positively to the development of many social fields. The Company proactively seeks business opportunities to achieve innovative solutions that enhance human life and health.

The Company strives for the highest standards of ethical conduct and compliance with applicable national and international laws. This includes complying with antitrust laws and promoting fair competition.

The Company puts product safety and consumer rights first and conducts marketing responsibly.

The Company respects the privacy and integrity of users of its products and services (labelling, processing, mold repair, ...) and other influencers.

The Company strives to comply with strict standards when processing product and customer service information data.

5.14. For external Consultants

Apply to Duy Tan:

In the event that the Company uses external Consultants to provide support, the Consultants and their employees will be provided with this policy and confirm that they are expected to comply with the provisions of this policy for the work they perform for the Company.

5.15. Keep records and report

Apply to Duy Tan:

The Company always respects strict standards in preserving documents, records, and financial reports. Accounting books must reflect all business operations as well as specific standards to ensure an honest and reasonable presentation of actual events.

All employees are responsible for always maintaining and improving these standards, as well as complying with legal regulations on record keeping. The records that must be kept include business transactions and are retained based on the retention plan. All employees need to fully cooperate with internal control, internal audit, independent audit and external agencies/units with inspection and control functions and must not falsify or conceal any information under any circumstances. Any employees who falsify financial reports or any other reports will be disciplined according to the Labor Regulations and the law.