



# **CODE OF BUSINESS CONDUCT**

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## 1. OVERVIEW

EZLANDVIETNAM Development JSC (together with its subsidiaries, “EZLand” or “the Company”) is committed to ethical business conduct and expects its directors, officers, employees, and agents to act with integrity and to conduct themselves and the Company’s business in a way that protects our reputation for fairness and honesty.

This Code of Ethics and Business Conduct sets forth the legal and ethical standards to which all employees, officers, and directors must adhere. In addition to your own conduct, you and the Company may be liable for the acts of third parties – including brokers, consultants, contractors, suppliers and others – who act on the Company’s behalf.

You should read this Code in conjunction with all of our other policies and our Employee Handbook. If you believe your obligations under this Code are inconsistent with any other policy, please consult the Company’s HR director for assistance.

## 2. SCOPE

- This Code is used at the Company level, and applies to all of its structural subdivisions.
- This Code is applicable to all types of activities performed by the Company
- Third parties, such as property managers, investment bankers, real estate brokers, independent contractors, vendors, suppliers, service providers, and consultants who act on the Company’s behalf (collectively referred to in this Policy as “Business Associates”) may also subject you and the Company to liability if they engage in misconduct or unethical behavior in performing their duties on the Company’s behalf. Employees who interact with the Company’s Business Associates, therefore, should communicate EZLand’s ethical expectations to Business Associates. You also have an obligation to recognize and respond to potential improper conduct by Business Associates acting on the Company’s behalf, and cannot turn a blind eye to their potential misconduct.

## CONTACT DETAIL

### HR Department:

- Email: [hr@ezland.vn](mailto:hr@ezland.vn)
- Tel: +84 28 3526 7777 – Ext: 205/206

## 3. REPORTING ILLEGAL OR UNETHICAL BEHAVIOR

EZLand recognizes that compliance with laws and regulations and its internal policies is essential for maintaining a strong and prosperous business and an environment where individuals are motivated to perform their best.

This Code requires all Company employees, officers, and directors to report CEO/HR Director/Legal Director concerns or complaints regarding perceived or potential misconduct, including (i) questionable accounting, internal accounting controls or auditing matters, (ii) non-compliance with any legal or regulatory requirements or any Company policies, including without limitation, this Code. In addition, any other interested parties, such as shareholders, may report concerns and make complaints to the Company.



If employees, shareholders, and other interested parties would like to discuss any matter with the Compliance Investigator, the Ethics and Compliance Officer or the Audit Committee, they should indicate this in their oral or written report and provide their contact information.

#### **4. EFFECT OF CODE VIOLATIONS**

Failure to comply with this Code could result in disciplinary action, up to and including termination of labour contract (subject to provisions of the labour contracts and applicable laws), and may subject you to civil liability and/or criminal prosecution under applicable law. Any director, officer or employee of the Company who authorizes or permits another person to violate this Code may also be subject to disciplinary action, dismissal, and/or other penalties subject to provisions of applicable laws and labour contract (if any).

#### **5. CONFLICTS OF INTEREST**

A conflict of interest arises when your personal activities and relationships interfere, or appear to interfere, with your ability to act in the best interest of the Company. No activity at work or outside of work should hurt EZLand's reputation or good name. It is crucial to consider how your actions might appear and to avoid the perception of a conflict of interest. Even when no one has done anything unethical or improper, a potential conflict of interest or the appearance of a conflict of interest can result in a suspicion of wrongdoing that can cause a loss of confidence in the person and the Company. For example, under certain circumstances, the acceptance of a gift or favor may impute a potential conflict of interest. If a conflict or potential conflict arises, it must be reported immediately to the human resource department or legal department.

You should not use your position with EZLand or information acquired during employment in a manner that may create, or could have the appearance of, a conflict of interest.

You should not serve as a director, officer, owner or partner (paid or otherwise) of any outside business if such behaviors may create any damage to EZLand. However, subject to the Company's Guidelines on Governance, this restriction does not apply to charitable, civic, religious, public, political or social organizations whose activities do not conflict with the interests of EZLand or its subsidiaries and do not impose excessive demands on an employee's time or the ownership of less than 2% in any publicly traded company.

If you are presented with any of the situations above, you must disclose the situation to the human resource department or legal department, who may direct you to take steps to avoid a conflict of interest or the appearance of one, or indicate that the situation requires the approval of the Chief Executive Officer.

#### ***Interactions with Business Associates***

In performing the day-to-day business of the Company, we have routine, necessary, and appropriate interactions with the Business Associates. Brokers, vendors, and suppliers are an important part of how we conduct the Company's business. Yet, in some circumstances, interactions with Business Associates have the potential to give rise to conflicts of interest or situations where there may be an appearance of such a conflict. Such interactions may arise from:

- Certain types of social activities with Business Associates;
- Close personal or familial relationships with Business Associates; and
- Investments in Business Associates.

Socializing with Business Associates can be helpful to cultivate a good working relationship. There are limitations, however, on the types of entertainment and socializing that are acceptable. Always remember



to act in a way that promotes the Company's best interests and protects the Company's reputation. Social activities with Business Associates should be infrequent and should not include activities or behavior that reflect poorly on the Company. You should never accept or offer an invitation that would create an appearance of impropriety. If you are unsure whether a proposed activity is appropriate, you must seek guidance from CEO/ HR director/ Legal director. Excessive alcohol and excessive entertainment are not appropriate.

Similarly, if your duties include contact with a Business Associate that employs a relative, a former colleague, or someone with whom you have a significant personal relationship, you must take precautions to avoid a potential conflict of interest or the appearance of one. When presented with such a situation, you must disclose the relationship to the CEO/ HR director/ Legal director, who may direct you to take steps to avoid a conflict of interest or the appearance of one.

### ***Interactions with the Company's Independent Auditor***

EZLand and the independent auditor have a professional relationship that must be observed at all times. Any interactions with the independent auditor must preserve the auditor's professional independence, including any actions that would give the appearance of impeding independence. The following rules govern the interactions of all employees, officers, and directors with the independent auditor:

The social activities with the independent auditor may be permitted, but require advance written approval from the CEO/ HR director/ Legal director, including:

- Entertainment meetings.
- Any events where EZLand pays significant expenses for the independent auditor or the independent auditor pays significant expenses for EZLand, including but not limited to:
  - o Airfare;
  - o Hotel; or
  - o Spousal or family expenses.
- Giving or receipt of gifts.
- Sporting and other entertainment events.

Any questions about interactions with the independent auditor or potential conflict of interest should be directed to the CEO/ HR director/ Legal director.

## **6. HUMAN RIGHTS**

Respect for human rights is fundamental at EZLand. We are committed to upholding human dignity and equal opportunity under principles outlined in the United Nation's Universal Declaration of Human Rights. We also promotes human rights by encouraging social and environmental progress and better standards of life for our employees, those of our suppliers, and the communities we serve.

## **7. EMPLOYEE EXPECTATIONS & ENGAGEMENT**

EZLand upholds human rights by appreciating the individual and collective value employees bring to our organization. As an equal opportunity employer, we protect the diversity and human rights of individuals on our teams. We also insists upon a workplace that is free from harassment, intimidation and hostility.



## 8. VENDOR EXPECTATIONS & ENGAGEMENT

EZLand expects our suppliers for the same standards with us in regards to the ethical and responsible business dealings, including upholding human rights, protecting health & safety, and pursuing environmental sustainability. We expect our Vendors to treat people with respect and dignity, encourage diversity, promote equal opportunity for all, and help create an inclusive and ethical culture.

## 9. TRANSPARENCY IN SUPPLY CHAINS

No business is immune from the risks of modern day slavery. EZLand takes seriously the detection and abolition of human trafficking, which we recognize can exist in any supply chain, in any industry, and in any country. Our aim is to be vigilant and to continuously improve in our efforts to eradicate global abuse and exploitation of workers.

Operational excellence by our partners and vendors is a vital component of our success. We recognize that low-wage and unskilled workers, are most vulnerable to falling prey to modern day slavery.

## 10. COMMUNITY AND STAKEHOLDER ENGAGEMENT

We recognize that we are part of the communities in which we operate. We engage with communities and promote human rights matters that are important to people within these communities.

**Children Care:** We work with organizations that share our objective of improving the health and well-being of the younger population. We partner with programs to end children hunger and also support organizations whose mission is to empower children to have better lives.

**Community Involvement:** Community engagement is an important value at EZLand and we support volunteerism, philanthropy and sponsorship. EZLand employees participate in programs to promote development and support for poor people in the remote areas.

**Environmental:** We recognize the human rights significance of land and water use to local communities. Across our portfolio, we have undertaken environmental programs and local sustainability initiatives to meet our objectives of protecting the planet. We seek to reduce the energy, water and landfill waste footprint of our portfolio. We are also committed to continuous improvement and transparency in our environmental efforts.

**Employing employee under 15 years old:** With the awareness of children as the main source of development in the future, EZLand do not want to stand in the way of their health, schooling or free time. That is why we do not and will not employ anyone under 15 years old and require our subsidiaries to do the same, regardless of the country they're in.

We are also committed not to do business with any organization that employs employee under 15 years old. We will include this condition in every contract we sign and reserve the right to terminate the contract without penalty if our stakeholder violates this condition.

These are mandatory conditions when forming partnerships or other business relationships. We will refuse to do business with anyone who employs employee under 15 years old. We also expect them to communicate and enforce the no employee under 15 years old policy to their own contractors.



## **11. EQUAL EMPLOYMENT OPPORTUNITY**

EZland offers equal employment opportunities to all without regard to race, gender, marital status, age, color, religion, national origin, disability, veteran status, sexual orientation or any other characteristic or status protected by law. This policy applies to all employees and applicants for employment and in all phases of employment, including recruitment, hiring, placement, promotion, compensation, evaluation, training, discipline, termination, and all other terms and conditions of employment. If you believe that you have been discriminated against in any way, see your manager, Human Resources, or the Legal Department immediately.

## **12. NON-DISCRIMINATION IN COMPANY BUSINESS**

A diversity of people and ideas in the workplace is essential to the Company's business success. We are expected to respect the rights and cultural differences of others and to conduct Company business without bias or discrimination. Discrimination or limitation bias is not permitted based on race, religion, color, age, gender, marital status, sexual orientation, disability, national origin, veteran status or any other characteristic or status protected by law.

## **13. ANTI-HARASSMENT**

EZland is committed to maintaining a workplace that is free from harassment, intimidation and hostility. Ezland does not tolerate any form of harassment by or against any of its employees. This policy applies equally to everyone at Ezland Group and may also include visitors, vendors, temporary workers, consultants and contractors.

All allegations of harassment are promptly investigated. Any employee found by Ezland to have violated our harassment policy or who fails to properly address harassment issues is subject to the appropriate disciplinary action-up to and including dismissal – depending on the circumstance. No person who makes claim of harassment or who takes part in an investigation will be retaliated against.

## **14. WORKPLACE SAFETY AND HEALTH**

Maintaining a safe and healthy place of employment is a core Company value. EZLand will use its best efforts to continuously improve this. We are responsible for assisting the Company in protecting against workplace safety and health hazards. We are expected to keep our work areas clean and free of hazards, to conform to the requirements of any safety procedures and guidelines prescribed by the Company and to utilize their work stations and equipment in the manner in which they were intended to be used. Employees are also encouraged to make suggestions regarding how to deal with any potential safety or health hazards. Management and supervisory personnel are expected to promote compliance with all applicable safety and health laws, government regulations and Company policies.

Accidents, injuries and any unsafe equipment, behavior or conditions that threaten the safety or health of any person should be brought to the attention of supervisory personnel or the human resource department. No employee who, in good faith, reports safety or health concerns shall be subject to discipline or otherwise retaliated against or disadvantaged with respect to his or her employment as a result of such reporting.

Besides that, EZLand applied the same regulations and expectations on workplace safety and health to third party who work/ deliver service on behalf of EZLand. We will include this condition in contract to be signed with third party who work/ deliver service on behalf of EZLand and reserve the right to terminate the contract without penalty if they violates this condition

