



ANTI-BRIBERY AND ANTI-CORRUPTION COMPLIANCE POLICY

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1. GENERAL REGULATIONS:

This Anti-Bribery and Anti-Corruption Compliance Policy (the “Policy”) represents a part of commitment of group of companies EZLand to conducting our business ethically and in compliance with all applicable laws wherever we operate.

This Policy focuses on anti-corruption laws, including Anti-corruption law No. 36/2018/QH14 of the National Assembly of the Socialist Republic of Vietnam and other laws to which the Company (as defined in clause 1.4 below) is subject.

1.1. Purpose:

This Policy establishes the basic principles and requirements for compliance with the provisions of Applicable Anti-Corruption Laws by the Company, the Employees of the Company, and any Agents of the Company.

This Policy pursues the following goals:

- Describing the Company’s prohibitions against bribery and corruption in all of its business operations.
- Preventing any manifestations of corruption, including both on behalf of and in regard to the Company and/or its Employees; compliance with the requirements of applicable Anti-Corruption Laws when the Company engages in its business activities.
- Reinforcing the Company’s commitment to conduct business with the highest standards of honesty and integrity
- Perfecting and developing the Company’s corporate culture, implementing the highest practices and standards of responsible business conduct, including in the area of Anti-Bribery Compliance.

1.2. Scope:

- This Policy is used on the Company level, and applies to all of its structural subdivisions.
- This policy is applicable to all types of activities performed by the Company.

1.3. Objects:

- The Policy applies to all of the Company’s Employees (as defined in clause 1.4 below), including the Company’s directors, managers, officers, etc. hired through labor contract.
- Parties perform services on behalf of EZLand.

1.4. Definitions:



- **Applicable Anti-Corruption Laws:** Any laws and regulations applicable to the Company dealing with combatting against bribery (whether public or private), including Anti-corruption law No. 36/2018/QH14 of the National Assembly of the Socialist Republic of Vietnam and related decrees, circulars and other instructions of competent authorities.
- **Company:** EZLANDVIETNAM Development JSC as a whole, as well as all legal entities belonging to this group individually (depending on the context)
- **Employees (Company Employees):** Individuals engaged in long-term or temporary labor relationships with the Company who have concluded a contract with the Company and contractors hired by the Company with the engagement of outside organizations dealing with the supply of personnel.

1.5. Applicable time:

Valid from June 1st, 2019. The previous policies with the same content are no longer valid

2. SPECIFIC ISSUES RELATED TO ANTI-BRIBERY AND ANTI-CORRUPTION COMPLIANCE:

2.1. Gifts and hospitality expenses

- EZLand will not use gifts, hospitality or entertainment for purposes:
 - Obtain any improper business advantage
 - Improperly unjust influence on any business decision;
 - Manipulating the judgment of the recipient; or
 - Create a sense obligation to privilege.
- Gifts must be given publicly, unconditionally, must be of modest value. Hospitality and entertainment must be of an appropriate business nature, and must only be provided and received for the appropriate purposes at the appropriate level to the qualifications and seniority of the people involved.
- All gifts, hospitality and entertainment must be complied with and recorded in compliance with company regulations and not violating Applicable Anti-Corruption Laws.

2.2. Government Officials:



EZLand needs to contact government, regulatory agencies, government agencies, and civil servants to conduct its business activities. These exposure situations must be transparent and be handled with integrity, in which employees operate in accordance with clearly principles, regulations, and rules that do not violate applicable laws.

2.3. Sponsorship and Coporate social responsibility (CSR):

The company does not provide financial support and does not participate in any form of charitable and/ or sponsorship activities for the purpose of receiving illegal privileges or favors relating to business activities. All financial activities of the Company relating to sponsorship or charity activities are recorded in detail and in the reliable manners in accounting records; Ongoing projects need coordination in advance; The charity donation tracking process allows a person to be trusted with reasonable certainty that donations made do not constitute a form of concealed bribery.

2.4. Sponsorship of political activities:

The Company does not sponsor and/or does not support or encourage in any way political parties or their member, including candidates for their political positions, election campaigns or political events, as well as political movement or organization.

2.5. Third-party:

The Company may not hire any third party to take any action that violates the principles and requirements of this Policy or the standards of the applicable Anti-Corruption Law.

Company, Staffs of the Company must not make preferential payments to third parties, if it is suspected that all or part of this amount will be used to bribe a Government Official, agents or employees of a commercial organization.

2.6. Facilitating Payments

This Policy prohibits “Facilitating Payments”, that is, informal payments made in order to receive or expedite (speed up) a routine government job, i.e. that Government Officials often do (for example, processing government documents such as permits, visas, etc.)

3. LIABILITY



- Employees who violate this Policy are subject to legal action pursuant to labour contract and applicable laws, up to and including dismissal and may also be subject to criminal and/ or civil prosecution for relevant jurisdiction.
- Business Partners who violate this Policy must terminate all commercial relationships with EZLand.

4. APPOINTMENT OF A RESPONSIBLE EMPLOYEE:

The Company shall appoint HR Department to be responsible for the implementation of this Policy and the other policies of the Company on matters related to Anti-Corruption Compliance.

HR Director is directly subordinate to the Company's Managing Director and is endowed with the powers and resources necessary for effective implementation, maintenance and improvement of the system of Anti-Corruption Compliance in the Company.

In the event that any Employee of the Company has questions concerning the content of this Policy, including questions of interpretation of any of its provisions, as well as doubts as to the legality or ethical character of his or her actions, the application and realization of the principles of compliance indicated in this Policy, including questions related to the applicability of such principles in this or that situation or business process of the Company, the Employee shall be obligated to contact HR Department with information as below:

- Email: hr@ezland.vn
- Tel: +84 028 2526 7777 – Ext: 205/206

Or sending email to compliance@ezland.vn .

