



No: 04/2023/BCG-QD-TGD
Re: Promulgation of Labor Regulations

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Ho Chi Minh City, June 19, 2023

DECISION

(Re: Promulgation of Labor Regulations)

**CHIEF EXECUTIVE OFFICER
BAMBOO CAPITAL GROUP JOINT STOCK COMPANY**

- Pursuant to the regulations of Bamboo Capital Group Joint Stock Company regarding the promulgation of Labor Regulations;
- Pursuant to the Labor Code No. 45/2019/QH14 dated November 20, 2019, of the National Assembly of the Socialist Republic of Vietnam (hereinafter referred to as the “Labor Code”);
- Pursuant to the Social Insurance Law No. 58/2014/QH13 dated November 20, 2014, of the National Assembly of the Socialist Republic of Vietnam (hereinafter referred to as the “Social Insurance Law”);
- Pursuant to Decree No. 145/2020/ND-CP dated December 14, 2020, of the Government, detailing and guiding the implementation of certain provisions of the Labor Code regarding working conditions and labor relations;
- Based on the recommendation of the Director of the Business Support Division of Bamboo Capital Group Joint Stock Company;

DECIDES:

Article 1. Promulgate the Labor Regulations of Bamboo Capital Group Joint Stock Company.

Article 2. This Decision shall take effect 15 days from the date the competent authority receives the Labor Regulations registration documents.

Article 3. Members of the Management Board, Heads/Deputy Heads of Departments, and all employees of Bamboo Capital Group Joint Stock Company are responsible for implementing this Decision.

Recipients:

- Company’s Departments
- Filling: Human Resources Department

CHIEF EXECUTIVE OFFICER



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LABOR REGULATIONS
BAMBOO CAPITAL GROUP JOINT STOCK COMPANY

Ho Chi Minh City, June 2023



TABLE OF CONTENTS

CHAPTER I: GENERAL PROVISIONS.....	4
Article 1: Purpose of Regulation.....	4
Article 2: Scope of Application	4
Article 3: Implementation, Amendments, and Supplements.....	4
CHAPTER II: WORKING HOURS AND LEAVE POLICIES.....	5
Article 4: Regulations on Working Hours.....	5
Article 5: Regulations on Leave	5
Article 6: Paid Personal Leave.....	6
Article 7: Unpaid Personal Leave	7
Article 8: Sick Leave.....	8
Article 9: Maternity Leave.....	9
Article 10: Special Provisions for Female Employees	9
Article 11: Overtime and Work on Paid Holidays	10
CHAPTER III: OTHER PROVISIONS ON EMPLOYMENT CONTRACTS.....	10
Article 12: Temporary Reassignment to Duties Beyond the Employment Contract	10
Article 13: Obligation to Promote Gender Equality	11
Article 14: Obligations in Fulfilling Employment Contract Commitments.....	11
CHAPTER IV: COMPANY ORDER AND DISCIPLINE	12
Article 15: Regulations on Entry, Exit, and Workplace Conduct	12
Article 16: Guest Reception Regulations Within Company Premises	13
CHAPTER V: OCCUPATIONAL HEALTH, SAFETY, AND HYGIENE	13
Article 17: Responsibilities of the Company.....	13
Article 18: Responsibilities of Employees.....	13
CHAPTER VI: PREVENTION OF SEXUAL HARASSMENT IN THE WORKPLACE	14
Article 19: Definition of Sexual Harassment.....	14
Article 20: Responsibility of the Company in Preventing Sexual Harassment.....	14
Article 21: Responsibilities and Rights of Employees in Preventing Sexual Harassment.....	15
Article 22: Procedures for Handling Sexual Harassment Cases	15
CHAPTER VII: PROTECTION OF COMPANY ASSETS, TRADE SECRETS, TECHNOLOGY, AND INTELLECTUAL PROPERTY	15
Article 23: Regulations on the Protection of Company Assets	15
Article 24: Regulations on the Protection of Trade Secrets.....	16
Article 25: Regulations on the Protection of Technological Secrets and Intellectual Property	17
CHAPTER VIII: LABOR DISCIPLINE AND MATERIAL RESPONSIBILITY.....	17
Article 26: Acts of Violating Labor Discipline	17
Article 27: Principles for Handling Labor Discipline	17
Article 28: Procedures for Handling Labor Discipline Violations	18

Article 29: Forms of Disciplinary Measures..... 18
Article 30: Temporary Suspension from Work 21
Article 31: Statute of Limitations and Expungement of Disciplinary Records..... 22
Article 32: Right to File a Complaint..... 22
Article 33: Enforcement of Disciplinary Measures 22
Article 34: Responsibility for Material Damages 22
CHAPTER IX: IMPLEMENTATION PROVISIONS..... 23
Article 35: Implementation Provisions 23
Article 36: Entry into Force 23

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LABOR REGULATIONS

- Pursuant to the Labor Code No. 45/2019/QH14 dated November 20, 2019, of the National Assembly of the Socialist Republic of Vietnam (hereinafter referred to as the “Labor Code”);
- Pursuant to Decree No. 145/2020/ND-CP dated December 14, 2020, of the Government, detailing and guiding the implementation of certain provisions of the Labor Code regarding working conditions and labor relations;
- Pursuant to Circular No. 10/2020/TT-BLDTBXH dated November 12, 2020, of the Ministry of Labor, War Invalids and Social Affairs, detailing and guiding the implementation of certain provisions of the Labor Code 2019;
- Pursuant to the Social Insurance Law No. 58/2014/QH13 dated November 20, 2014, of the National Assembly of the Socialist Republic of Vietnam (hereinafter referred to as the “Social Insurance Law”);
- Pursuant to the organizational structure and labor arrangements of Bamboo Capital Group Joint Stock Company.

To establish general regulations and meet the business requirements of the Company, the Chief Executive Officer (CEO) of Bamboo Capital Group Joint Stock Company hereby issues the Company's Labor Regulations with the following provisions:

CHAPTER I: GENERAL PROVISIONS

Article 1: Purpose of Regulation

These Labor Regulations constitute the internal rules of Bamboo Capital Group Joint Stock Company to govern labor relations, labor discipline, and material responsibilities that employees must comply with during their employment at the Company.

Article 2: Scope of Application

These Labor Regulations apply to all individuals working at the Company, including both Employees and the Employer, under all types and forms of employment contracts, including those under probation, apprenticeships, or training periods.

Article 3: Implementation, Amendments, and Supplements

- 3.1 Matters not specified or not fully detailed in these Labor Regulations shall be governed by the Labor Code, its implementing guidelines, and other relevant legislation.
- 3.2 The provisions of these Labor Regulations may be amended or supplemented on a case-by-case basis to align with Company policies, business requirements, and current legal provisions. The Company shall be responsible for registering any amended or supplemented Labor Regulations with the relevant labor authorities as prescribed by law and for widely notifying all Employees.

CHAPTER II: WORKING HOURS AND LEAVE POLICIES

Article 4: Regulations on Working Hours

- 4.1. Weekly Working Hours
 - 4.1.1. Working Hours for Office Employees
 - Monday to Friday:
 - + Morning: 8:30 AM to 12:00 PM
 - + Afternoon: 1:00 PM to 5:30 PM
 - Lunch break: 12:00 PM to 1:00 PM.
 - Weekly days off: Saturday and Sunday.
 - 4.1.2. Working hours for drivers and cleaning staff: The working hours and break schedules for drivers and cleaning staff shall be determined through mutual agreement between the parties and in compliance with the provisions of the Labor Code.
- 4.2. Working hours may be adjusted to meet the production and business requirements of specific projects or locations, provided that the total working hours do not exceed 40 hours per week and comply with the current legal provisions regarding working hours.
- 4.3. Employees are responsible for completing their assigned tasks during the stipulated working hours. In cases where urgent tasks must be addressed immediately due to managerial requests or actual business needs, the Department/Division Head may propose overtime work for employees, subject to the approval of the CEO. Overtime not approved by the CEO shall not qualify for overtime pay.

Article 5: Regulations on Leave

- 5.1. Public holidays
 - 5.1.1. Employees are entitled to fully paid leave on the following public holidays:

Holiday	Date	Number of Days Off
New Year's Day	January 1 (Gregorian calendar)	01 day
Lunar New Year	2 days at the end of the old year and 3 days at the beginning of the new year (or as regulated at each year)	05 days
Hung Kings' Commemoration Day	March 10 (Lunar calendar)	01 day
Victory Day	April 30 (Gregorian calendar)	01 day
International Labor Day	May 1 (Gregorian calendar)	01 day
Vietnam National Day	September 2 (Gregorian calendar) and 1 adjacent day before or after	02 days

- 5.1.2. Foreign employees working in Vietnam are entitled to an additional one day off for the National Day and one day off for the Traditional New Year of their home country, in addition to the aforementioned public holidays.
- 5.1.3. Employees shall be entitled to compensatory leave on the following working day if any of the above holidays fall on a weekly day off.
- 5.1.4. The holiday leave policy shall apply to other public holidays if any as prescribed by law and government regulations.

- 5.2. Annual Leave.
- 5.2.1. Employees who have worked at the Company for at least 12 full months are entitled to 12 days of annual leave as stipulated by the Company's regulations.
- 5.2.2. Annual leave is calculated based on the calendar year, starting from January 1 to December 31. Employees who have worked for less than 12 months will have their annual leave calculated proportionally to the actual months of employment.
- 5.2.3. Employees are entitled to an additional one day of annual leave for every five consecutive years of service at the Company. However, the total annual leave days shall not exceed the maximum limit stipulated by the Labor Code and related legislation.
- 5.2.4. When requesting leave, employees below the level of Department/Division Head must submit their leave application to their Department/Division Head. Employees at the level of Department/Division Head or higher must submit their leave application to their immediate superior or the CEO. For leave requests exceeding three consecutive days, the application must be submitted at least three working days in advance. For leave requests of three days or less, the application must be submitted at least one working day in advance, except in cases of sudden illness or force majeure.
- 5.2.5. Leave requests submitted by employees below the level of Department/Division Head must be approved by their respective Department/Division Head. Leave requests from employees at the level of Department Head or higher must be approved by their immediate supervisor or the CEO. Properly approved leave requests must be forwarded to the Human Resources Department for record-keeping. Any leave taken without the approval of the Department/Division Head or the CEO shall be considered unauthorized absence without valid justification and will be subject to disciplinary action in accordance with the Company's regulations.
- 5.2.6. To minimize the impact of leave on the Company's operations, employees and Department/Division Heads are encouraged to plan annual leave schedules at the beginning of each year or at specific times as appropriate.
- 5.2.7. In cases where employees are unable to fully utilize their annual leave entitlement despite the Company providing sufficient opportunities, the remaining leave days for the year may be carried over and used until March 31 of the following year. After March 31 of the following year, any unused leave days from the previous year will be forfeited.
- 5.2.8. Employees are not permitted to apply their remaining annual leave days to offset the notice period when resigning, except with the explicit approval of their direct manager and the CEO.
- 5.2.9. The Company will facilitate employees to utilize their remaining annual leave days before the termination of the labor contract.

Article 6: Paid Personal Leave

- 6.1. Employees are entitled to paid personal leave under the following circumstances:
- Marriage:
 - + The employee's marriage: 3 days
 - + The marriage of the employee's biological or adopted child: 1 day

- Funeral: In the event of the death of the employee's biological or adoptive parents; biological or adoptive parents of the employee's spouse; spouse; or biological or adopted child: 3 days.
- 6.2. For leave due to marriage, employees must submit a leave request at least 3 working days before the intended leave date.
- 6.3. For leave due to a funeral, employees must notify their Department/Division Head within 3 hours from the start of the working hours on the day of the leave.
- 6.4. Any other matters related to paid leave for employees that are not specified in these Labor Regulations shall be addressed in accordance with the applicable labor laws.

Article 7: Unpaid Personal Leave

- 7.1. Employees are entitled to 01 day of unpaid leave and must notify their Department/Division Head or the CEO, depending on their position, in the following cases: the death of a paternal grandfather, maternal grandfather, paternal grandmother, maternal grandmother, or biological sibling; the marriage of their father or mother; or the marriage of a biological sibling.
- 7.2. Employees must provide notice at least 01 working day in advance before taking unpaid leave, except in the case of funerals, where they must notify their Department/Division Head within 03 hours from the start of the working hours on the day of the leave.
- 7.3. If necessary, employees may be granted unpaid leave upon the Company's approval, as specified below:
 - For employees at the level of Department/Division Head or higher, approval must be obtained from their immediate supervisor or the CEO.
 - For employees below the level of Department/Division Head, approval must be obtained from their direct Department/Division Head.
 - Unpaid leave exceeding 60 calendar days requires approval from the CEO.
 - Any unpaid leave taken without the approval of the authorized individual or entity mentioned above will be subject to disciplinary action in accordance with these Labor Regulations.
- 7.4. Unpaid leave is only applicable after employees have exhausted their annual leave entitlement for the current year.
- 7.5. Applications for unpaid personal leave must be submitted to the CEO (for employees at the level of Department/Division Head or higher) or the Department/Division Head (for employees below the level of Department/Division Head) as follows: at least 15 working days in advance for leave exceeding 60 consecutive days; at least 03 working days in advance for leave exceeding 03 consecutive days; and at 01 working day in advance for leave of less than 03 consecutive days, except in cases of sudden illness or force majeure circumstances.
- 7.6. The Chief Executive Officer (for employees at the level of Department/Division Head or higher, or in cases where the leave exceeds 60 calendar days) or the Department/Division Head (for all other levels) shall evaluate the work demands, the impact of the employee's absence on the daily operations of the Department/Division/Company, the feasibility of recruiting temporary replacements, and the employee's genuine need for unpaid leave before deciding to approve or reject the leave request.

- 7.7. Approved leave applications must be immediately forwarded to the Human Resources Department for record-keeping.
- 7.8. Any other matters related to unpaid leave not specified in these Labor Regulations shall be addressed in accordance with applicable labor laws.

Article 8: Sick Leave

8.1. The maximum duration of sick leave is regulated by the Social Insurance Law, as follows:

8.1.1. Sick leave for personal illness:

Duration of Social Insurance Contributions	Maximum Sick Leave per Year
Less than 15 years	30 days
From 15 years to under 30 years	40 days
30 years or more	60 days

8.1.2. Sick leave to care for a sick child:

Child's Age	Maximum Sick Leave per Year
Under 3 years old	20 days
From 3 years old to under 7 years old	15 days

In the event of changes to the Social Insurance Law or its related implementing regulations, Section 8.1 shall automatically be updated to align with the new provisions of the law.

- 8.2. Employees must submit all relevant documents for sick leave (such as a certificate of sick leave entitling social insurance benefits or other equivalent valid documentation) to the Human Resources Department to process the sickness benefit in accordance with regulations. The Human Resources Department will only process sickness benefits for employees on sick leave. If an employee has taken annual leave with paid leave benefits for the same period, this procedure will not apply.
- 8.3. In cases of sudden sick leave or leave to care for a sick child, whether partial or full-day, employees must inform their Department/Division Head no later than 03 hours after the start of the leave. Failure to provide timely notification will be considered unauthorized leave.
- 8.4. On the first day of returning to work, employees must submit a formal leave request retroactively, accompanied by a certificate from a competent medical authority. Employees are responsible for submitting all required documentation to the Human Resources Department to process sickness benefits in accordance with regulations.
- 8.5. In cases where employees are unable to provide valid documentation or certification from a competent medical authority for sick leave or leave to care for a sick child, such days will be treated as unpaid leave or deducted from annual leave in accordance with these Labor Regulations.
- 8.6. For employees suffering from illnesses classified as requiring prolonged treatment according to the Ministry of Health, the maximum duration of sick leave eligible for Social Insurance benefits is 180 days per year, including public holidays, Tet holidays, and weekly rest days. After the 180-day period, if treatment continues, the employee will be entitled to extended sick leave benefits at a reduced rate as prescribed by the current Social Insurance regulations.

Article 9: Maternity Leave

9.1. For Female Employees:

9.1.1. Leave duration:

- Female employees are entitled to a total of 06 months of leave before and after childbirth;
- In the case of multiple births, starting from the 02 child, an additional 01 month of leave is granted for each additional child;
- The maximum leave period before childbirth shall not exceed 02 months.

9.1.2. Maternity Benefits: During maternity leave, female employees are entitled to maternity benefits in accordance with the provisions of the Social Insurance Law.

9.1.3. Returning to Work Before the End of Maternity Leave:

- Conditions for early return to work: Female employees must have taken at least 04 months of maternity leave.;
- If a female employee wishes to return to work before the prescribed maternity leave ends, she must obtain confirmation from a competent medical facility that returning early will not affect her health. The employee must notify her direct Department/Division Head, the Human Resources Department, and secure approval from the Division Director or the CEO at least 02 weeks in advance;
- Female employees who return to work early shall receive a full salary for the days worked in addition to the full maternity benefits provided by social insurance for the entire maternity leave period as stipulated by law.

9.2. For Male Employees:

- Male employees participating in social insurance are entitled to paternity leave when their spouse gives birth, with the following durations:
 - + 05 working days for natural delivery;
 - + 07 working days for surgical delivery or in the case of childbirth before 32 weeks of gestation;
 - + 10 working days for twin births, plus an additional 03 working days for each additional child in the case of triplets or more;
 - + 14 working days for twin births or more in the case of surgical delivery.
- This leave must be taken within the first 30 days following the date of childbirth.
- During paternity leave, male employees are entitled to paternity benefits in accordance with the provisions of the Social Insurance Law.

9.3. In the event of amendments to the Social Insurance Law or its related guiding documents, Article 9 shall automatically be updated to align with the provisions of the law.

Article 10: Special Provisions for Female Employees

- Maternity leave requests must be submitted at least 04 weeks before the expected due date;
- Female employees who have completed their statutory maternity leave may request additional unpaid leave not exceeding 02 months (60 working days). Such requests must be approved by the Department/Division Head or the CEO;

- Upon the completion of statutory maternity leave and any approved additional unpaid leave, female employees returning to work shall be guaranteed their previous position at the Company;
- Female employees are entitled to a 30-minute break each workday during their menstrual period and a 60-minute break each workday while nursing a child under 12 months of age, with full pay;
- Female employees who are in their seventh month of pregnancy or are nursing a child under 12 months of age shall not be required to work overtime, perform night shifts, or travel for work unless they explicitly agree to do so.

Article 11: Overtime and Work on Paid Holidays

- 11.1. Overtime is defined as the working hours exceeding the standard working hours outlined in Article 5 of these Labor Regulations.
- 11.2. Depending on business needs, the Company may agree with employees to work overtime, including on rest days, public holidays, and Tet holidays, subject to the following conditions:
- The employee's consent is obtained;
 - The overtime hours do not exceed 50% of the employee's normal working hours in a single day. If the weekly working time arrangement is applied, the total regular working hours and overtime hours must not exceed 12 hours per day, 40 hours per month, and 200 hours per year and/or as stipulated by current legal provisions.
 - For certain industries, professions, jobs, or specific cases as prescribed by the Labor Code, employees may work up to 300 hours of overtime per year.
- 11.3. Overtime pay and compensation for work performed on weekends, public holidays, or paid leave days are calculated as follows:
- On a regular working day: at least 150% of the employee's current wage for the job being performed;
 - On a weekly day off: at least 200% of the employee's current wage for the job being performed;
 - On public holidays, Tet holidays, or other paid leave days: at least 300% of the employee's current wage for the job being performed, excluding the wages paid for the holiday, Tet, or paid leave day for employees on a daily wage.
- 11.4. For Company drivers, due to the specific nature of their work, overtime pay will be determined on a case-by-case basis in compliance with applicable labor laws.
- 11.5. In cases where urgent tasks arise due to managerial requests or actual business needs, overtime must be approved by the Department/Division Head. Overtime that is not formally approved will not qualify for overtime pay.

CHAPTER III: OTHER PROVISIONS ON EMPLOYMENT CONTRACTS

Article 12: Temporary Reassignment to Duties Beyond the Employment Contract

- 12.1. The Company reserves the right to temporarily reassign employees to duties outside the scope of their employment contract for a cumulative period not exceeding 60 working days in a calendar year. For reassignment exceeding this limit, written consent from the employee is required.

- 12.2. The Company may temporarily reassign employees to different duties under the following circumstances:
- In response to unforeseen difficulties caused by natural disasters, fires, or dangerous epidemics;
 - To implement measures to prevent or remedy workplace accidents, occupational diseases, or incidents involving electricity or water systems;
 - To meet production or business demands or to reallocate labor resources in alignment with overarching goals.
- 12.3. When temporarily reassigning employees to duties beyond their employment contract, the Company must provide at least 03 working days prior notice, clearly stating the duration of the reassignment and ensuring the assigned work is suitable to the employee's health and gender.
- 12.4. Employees reassigned to different duties shall receive wages corresponding to the new role. If the wage for the new role is lower than the wage of their original position, the employee shall retain their original wage for the first 30 working days. The wage for the new role must be at least 85% of the original wage but not lower than the applicable minimum wage.
- 12.5. If an employee does not consent to be temporarily reassigned to duties beyond the employment contract for more than 60 cumulative working days in a calendar year and must cease working, the Company shall pay the employee a suspension wage in accordance with the provisions of the Labor Code.

Article 13: Obligation to Promote Gender Equality and No Discrimination

- 13.1. The Employer must ensure that there is no discrimination in recruitment, job placement, work arrangement, training, wages, remuneration, rewards, promotion, compensation, working conditions, occupational safety, working hours, rest periods, sick leave, maternity leave, and other material or spiritual benefits based on race, national or social origin, caste, descent, disability, religion, gender, marital status, association membership, political opinion, age, or any other condition that could result in discrimination.
- 13.2. The Employer is responsible for consulting with female employees or their representatives when making decisions on matters affecting their rights and benefits.
- 13.3. Any violations of gender equality must be promptly identified and prevented. Violations must be addressed swiftly, fairly, and thoroughly, in compliance with applicable laws.

Article 14: Obligations in Fulfilling Employment Contract Commitments

- 14.1. The Employer shall not unlawfully employ minors (employees under the age of 18).
- 14.2. The Employer shall not engage in or support any form of forced or compulsory labor, including but not limited to the following:
- Requiring employees to deposit or surrender original identification documents, diplomas, or certificates to the Company as a condition of employment.
 - Requiring employees to provide financial or other forms of collateral as a guarantee for performing their labor contracts.
 - Compelling employees to work under a labor contract as a means of debt repayment to the Employer.

- Coercing, enticing, deceiving, making false promises, or engaging in fraudulent advertising or other tactics to exploit or recruit employees for purposes of human trafficking, exploitation, or forced labor.
- Misusing employment services or overseas labor contracts to commit illegal acts.

CHAPTER IV: COMPANY ORDER AND DISCIPLINE

Article 15: Regulations on Entry, Exit, and Workplace Conduct

15.1. Completion of Assigned Tasks:

- Employees are responsible for performing the tasks assigned to them as stipulated in their signed employment contract;
- Employees must comply with the work assignments, transfers, and arrangements made by their direct supervisor, Department/Division Head, or the Company, except in cases where there is a clear risk of occupational accidents, work-related illnesses, or threats to their life and health.

15.2. Compliance with Working Hours Regulations:

- Employees must adhere to the Company's working hours and report to work on time;
- In cases of tardiness or leaving work early, employees must notify their direct supervisor or Department/Division Head, providing a valid reason and obtaining prior approval. Violations of the Company's working hours that adversely affect work performance shall be subject to disciplinary action as per Company regulations;
- During working hours, employees must remain at their designated workplace and are not permitted to engage in personal activities unrelated to their assigned duties.

15.3. Workplace Appearance, Attire, and Conduct:

- Employees must wear clean, neat, and modest office attire. Male employees must wear dark-colored trousers (not torn at the knees);
- During working hours, employees intending to leave the Company premises for official purposes must notify their direct supervisor and obtain prior approval;
- Within the office, employees must move quietly, speak at a reasonable volume, and avoid loud laughter or disruptive behavior. Communication with senior colleagues must be respectful, and interactions with clients and coworkers must be friendly and courteous.

15.4. Prohibited Conduct During Working Hours:

- Employees are strictly prohibited from viewing, reading, using, storing, circulating, or disseminating materials, items, images, videos, or websites with content that violates laws, ethics, or traditional values in the workplace.
- Any employee found using or illegally possessing drugs or substances prohibited by law within the Company premises shall be immediately expelled and reported to the relevant authorities for legal action.
- Discrimination in any form is strictly prohibited in all labor and business relationships within the Company. Employees must strictly adhere to the principles of non-discrimination.

Article 16: Guest Reception Regulations Within Company Premises

- 16.1. Employees shall receive guests only in designated reception areas specified by the Company. Guests are not permitted to enter work offices, meeting rooms, or storage areas without the prior authorization of a person with appropriate authority.
- 16.2. Employees shall minimize visits from family members, friends, or other guests who are not conducting official business with the Company.
- 16.3. Employees must remain with their guests for the duration of the guests' visits to the Company. Guests are not permitted to wander around work areas or remain on Company premises after working hours for any reason.
- 16.4. Employees who are under temporary suspension or have terminated their employment with the Company are not permitted to enter work areas. If they need to contact the Company directly, they must comply with the procedures applicable to external visitors.

CHAPTER V: OCCUPATIONAL HEALTH, SAFETY, AND HYGIENE

The regulations on occupational health, safety, and hygiene are of great importance to the Company. These regulations are established for the benefit of both employees and the Company. The Company is committed to preventing workplace accidents and occupational diseases, ensuring care and creating a safe working environment, continuously improving health and safety activities, complying with the legal regulations of Vietnam, and meeting the internal standards set forth by the Company.

Article 17: Responsibilities of the Company

- 17.1. Provide employees with adequate personal protective equipment, ensure compliance with safety and occupational hygiene standards, and improve working conditions. The Company must also maintain workplace sanitation, including disinfection and sterilization as necessary.
- 17.2. Equip the workplace with fire detection, firefighting, and security alarm systems, and provide employees with instructions on fire prevention and firefighting procedures.
- 17.3. Provide occupational accident compensation to employees in accordance with labor laws. Additionally, the Company may purchase 24/7 personal accident insurance and inpatient hospital insurance for employees based on the nature of their work, job requirements, and the Company's financial capacity.
- 17.4. Conduct regular health examinations for employees as prescribed by law to ensure they are fit to perform and complete their duties effectively.

Article 18: Responsibilities of Employees

- 18.1. Compliance with regulations and internal rules on occupational safety is required, including fire prevention and firefighting measures, electrical safety, explosion prevention, workplace hygiene, and environmental safety related to assigned tasks and responsibilities. A high sense of responsibility must be upheld in identifying and preventing violations of occupational safety and hygiene regulations. Any individual who violates these rules will be subject to disciplinary action in accordance with the Company's Labor Regulations.
- 18.2. Full participation in training sessions and instructions on safety procedures and measures related to assigned tasks is mandatory. Compliance with periodic health examination requirements as prescribed by the Company is also required.

- 18.3. Promptly report to the responsible authority upon detecting any risks of workplace accidents, occupational illnesses, hazardous conditions, or dangerous incidents. Actively participate in emergency response efforts and assist in mitigating the consequences of workplace accidents.
- 18.4. Eating and drinking at the workplace should only occur during designated times and in assigned areas as defined by Company policy.
- 18.5. Before leaving, employees must inspect their workstations to ensure the safety of electrical systems, machinery, and water faucets, avoiding potential incidents.
- 18.6. Employees are expected to maintain the cleanliness of machinery, equipment, and work areas to ensure workplace safety and hygiene.
- 18.7. All internal documents and materials no longer in use must be securely shredded. Employees must safeguard internal and confidential documents to prevent loss or unauthorized access beyond their areas of responsibility.

CHAPTER VI: PREVENTION OF SEXUAL HARASSMENT IN THE WORKPLACE

Article 19: Definition of Sexual Harassment

- 19.1. "*Sexual harassment*" in the workplace refers to any unwelcome or non-consensual sexual conduct directed by one individual toward another within the workplace, including but not limited to the following:
 - Physical acts of a sexual nature, such as actions, gestures, contact, or physical interactions of a sexual nature or with sexual implications;
 - Verbal sexual harassment, including direct speech, phone conversations, or electronic communications containing sexual content or implications;
 - Non-verbal sexual harassment, including body language; displaying or describing visual materials of a sexual nature or related to sexual activities, either in person or through electronic means;
 - "Quid pro quo" sexual harassment occurs when an employer, supervisor, manager, team leader, or colleague engages in or attempts to engage in behavior to influence decisions related to recruitment, promotion, training, disciplinary actions, employment termination, salary increases, or other benefits in exchange for sexual favors.
- 19.2. "*Workplace*" refers to any physical or virtual location where employees carry out tasks assigned or authorized by the Company.

Article 20: Responsibility of the Company in Preventing Sexual Harassment

- Sexual harassment in any form is strictly prohibited.
- The Company shall monitor, organize, and disseminate information on laws and regulations regarding the prevention of sexual harassment in the workplace.
- The Company shall not tolerate any form of retaliation against individuals who file complaints or report acts of sexual harassment. It will take all necessary steps to ensure thorough investigation, verification, and prompt resolution of such matters.
- Employees who coerce others into engaging in unwelcome sexual conduct that qualifies as sexual harassment will face disciplinary measures or other corrective actions.
- Disciplinary actions will be determined based on the nature and severity of the violation and may range from a formal reprimand to termination of employment.

Article 21: Responsibilities and Rights of Employees in Preventing Sexual Harassment

- Employees who believe they are subject to sexual harassment are encouraged to notify the individual alleged to have engaged in such behavior, either verbally or in writing.
- If the employee is unwilling to address the issue directly with the alleged offender, or if such communication proves ineffective, they are encouraged to report the behavior to the Human Resources Department.
- Employees must maintain appropriate behavior and exercise thoughtful consideration in their work-related relationships.
- Employees must comply strictly with the Company's regulations on preventing sexual harassment, actively contribute to creating a harassment-free work environment, and take measures to deter and report instances of sexual harassment.

Article 22: Procedures for Handling Sexual Harassment Cases

22.1. Point of Contact for Reporting

- The Human Resources Department is the primary contact point for any inquiries or concerns regarding sexual harassment. It is responsible for investigating, verifying, or supervising the investigation of alleged sexual harassment incidents.
- If a complaint is found to have clear and substantiated grounds, the Company will take immediate and effective measures to end the behavior and commit to ensuring that all investigations and verifications are conducted promptly, thoroughly, and fairly.
- Any individual who witnesses is informed of or has reasonable grounds to suspect sexual harassment must immediately report the incident to the Human Resources Department. Failure to report such incidents constitutes a violation of this regulation and may result in disciplinary action.
- The Human Resources Department will maintain the confidentiality of both the alleged victim and the alleged harasser. If necessary, steps will be taken to protect the reporting individual and ensure they are not subject to retaliation.

22.2. Handling Procedures

- Upon completing the investigation and verification, the Human Resources Department shall report the findings to the Company's leadership and the workplace labor representative organization.
- The workplace labor representative organization shall handle disciplinary actions in accordance with the disciplinary procedures outlined in these Labor Regulations.

22.3. Disciplinary Measures

- For individuals found to have committed acts of sexual harassment: termination of employment shall be applied.
- For individuals who make false accusations: appropriate disciplinary action shall be applied based on the severity of the violation.

CHAPTER VII: PROTECTION OF COMPANY ASSETS, TRADE SECRETS, TECHNOLOGY, AND INTELLECTUAL PROPERTY

Article 23: Regulations on the Protection of Company Assets

- 23.1. The Company's assets include both tangible and intangible assets owned, managed, or authorized for use or management by the Company, including:

- Offices and premises owned or leased by the Company, along with all associated equipment, such as office supplies, documents, records, tools, or any assets located within areas under the Company's management;
 - The Company's reputation, trademarks, and intellectual property, as defined by applicable laws (including inventions, innovations, and creations developed by employees during their employment);
 - Any other tangible or intangible assets that are legally owned, managed, or authorized for use by the Company and duly communicated to employees.
- 23.2. Employees are obligated to safeguard the Company's assets, including both shared resources and individual items provided by the Company for their use. Employees may not dismantle, relocate, or remove any assets without prior approval from the appropriate authority. Any damage to or loss of Company assets must be compensated for in accordance with these Labor Regulations.
- 23.3. Employees must adhere strictly to asset protection policies and procedures for asset movement. Company property may only be moved or taken outside the premises with proper documentation, such as a delivery note or written authorization from an authorized official.
- 23.4. All correspondence, goods, equipment, or other Company property must be documented and accounted for when transferred internally, received from external parties, or removed from Company premises. Department/Division Heads are responsible for monitoring Company assets, ensuring proper allocation, and reminding employees to handle and manage assets responsibly to avoid loss.
- 23.5. Before the termination of their employment, employees must return all assets provided to them during their tenure at the Company.

Article 24: Regulations on the Protection of Trade Secrets

- 24.1. All documents related to the Company's business operations, financial management, personnel management, and all information and materials concerning the Company's customers are considered trade secrets of the Company.
- 24.2. Department/Division Heads are responsible for classifying documents and information that may be received, processed, or disclosed in accordance with internal procedures. They must define the rights and responsibilities of employees within their respective departments regarding the safekeeping, storage, and provision of documents or information to entities or individuals outside the Company.
- 24.3. Detailed provisions for protecting trade secrets and ensuring information confidentiality are outlined in the Company's Information Confidentiality Policy, which is published and acknowledged by employees. Employees are required to comply fully with this policy.
- 24.4. Employees are strictly prohibited from disclosing any information, documents, records, data, or other materials related to trade secrets within their scope of responsibility to any external entities or individuals without prior authorization from the CEO or their Department/Division Head.
- 24.5. Any violation of the confidentiality provisions outlined above will result in the highest level of disciplinary action in accordance with these Labor Regulations.

- 24.6. The Company's operational documents must be safeguarded and stored systematically by year, in accordance with the Company's policies and applicable laws.

Article 25: Regulations on the Protection of Technological Secrets and Intellectual Property

- 25.1. The Company's methods, processes, and manufacturing procedures are classified as technological secrets.
- 25.2. Copyright, related rights, and industrial property rights associated with the Company's products are protected as intellectual property.
- 25.3. Employees are strictly prohibited from disclosing any information, documents, records, data, or other materials related to technological secrets or intellectual property within their scope of responsibility to any external entities or individuals without prior authorization from the CEO or their Department/Division Head.
- 25.4. Any violation of the confidentiality provisions outlined above will result in the highest level of disciplinary action in accordance with these Labor Regulations.

CHAPTER VIII: LABOR DISCIPLINE AND MATERIAL RESPONSIBILITY

Article 26: Acts of Violating Labor Discipline

- 26.1. Employees who fail to adhere to the Company's Labor Regulations or the terms of their employment contract are considered to have violated labor discipline.
- 26.2. Disciplinary actions for such violations will be carried out in accordance with the procedures outlined in this Chapter and applicable labor laws.

Article 27: Principles for Handling Labor Discipline

- 27.1. All disciplinary actions must be formally recorded in writing.
- 27.2. Multiple disciplinary measures shall not be applied to a single violation of labor discipline.
- 27.3. In cases where an employee commits multiple violations simultaneously, only the highest disciplinary measure corresponding to the most serious violation shall be applied.
- 27.4. Disciplinary action will not be taken against employees under the following circumstances:
- During sick leave, convalescence, or other Company-approved leave;
 - While under temporary detention or custody;
 - While awaiting investigation results or official conclusions by competent authorities for serious offenses such as theft, embezzlement, gambling, intentional harm to others, drug use in the workplace, disclosure of trade or technological secrets, infringement of the Company's intellectual property, acts causing or threatening significant damage to Company assets or interests, or workplace sexual harassment, as defined in the Labor Regulations;
 - During pregnancy, maternity leave, or while nursing a child under 12 months old;
 - Disciplinary action will not be taken against employees who violate labor discipline while suffering from a mental illness or any other condition that impairs their ability to perceive or control their actions.
- 27.5. The following practices are strictly prohibited when handling labor discipline:
- Infringing upon the health, dignity, life, reputation, or honor of the employee;
 - Imposing fines or salary deductions as a substitute for disciplinary action;

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- Taking disciplinary action against an employee for violations not stipulated in the Labor Regulations, not agreed upon in the employment contract, or not provided for under labor laws.

Article 28: Procedures for Handling Labor Discipline Violations

28.1. Confirmation of Violations

- For violations detected at the time of occurrence: The Company shall record the violation in writing and notify the workplace labor representative organization the employee belongs to, as well as the legal representative if the employee is under 15 years old.
- For violations detected after the fact: The Company shall collect evidence and prove the employee's misconduct.

28.2. Disciplinary Hearing Process

- Notification before the hearing: At least 05 days before the hearing, the Company must notify the following parties of the time, location, content, the name of the employee under review, and the alleged violation:
 - + The workplace labor representative organization the employee belongs to;
 - + The employee under review;
 - + The legal representative if the employee is under 15 years old.
 These parties must confirm their attendance or agree to reschedule the hearing.
- Proceeding with the hearing:
 - + Timing and location:
 - As specified in the prior notice or as mutually agreed upon.
 - The hearing may proceed if all required parties attend or if a mandatory participant fails to confirm attendance or is absent
 - + Hearing documentation:
 - The proceedings must be documented in writing and approved before the hearing ends.
 - The minutes must include the signatures of all participants. If a participant refuses to sign, their name and reason for refusal (if provided) must be recorded.
- Issuance of the disciplinary decision:
 - + The authorized individual shall issue the disciplinary decision.
 - + The authorized individual for handling labor discipline may be one of the following:
 - A person authorized to execute labor contracts on behalf of the Company;
 - The legal representative of the Company or an authorized delegate at a specific time.
- Notification of the disciplinary decision: Within the prescribed timeframe, the disciplinary decision must be delivered to the employee, the legal representative (if the employee is under 15 years old), and the workplace labor representative organization.

Article 29: Forms of Disciplinary Measures

Depending on the severity of the violation, the following disciplinary measures shall be applied:

- Reprimand.

- Extension of the salary increment period (not exceeding 06 months or as specified in the Company's Compensation and Benefits Policy) and demotion.
- Termination of employment.

29.1. Reprimand

For first-time violations that do not seriously impact the Company's operations, any of the following acts may result in a reprimand as a disciplinary measure:

- Arriving late and/or leaving early more than 05 times in a month, or being absent without permission.
- Smoking in prohibited areas or consuming alcoholic beverages in the workplace and/or office without being intoxicated or losing self-control.
- Playing cards or engaging in gambling in any form during working hours or in the workplace, including computer-based gambling during work hours.
- Failing to focus on tasks and/or being careless in performing duties, leading to incomplete or delayed work as assigned by the supervisor or direct manager.
- Ceasing work or abandoning tasks without legitimate reasons.
- Entering another person's workplace without permission or authorization.
- Using Company IT systems for personal purposes or activities unrelated to work.
- Eating or drinking in unauthorized areas and/or against Company regulations.
- Failing to cooperate with colleagues or obstructing others from completing their tasks without justifiable cause.
- Not adhering to Company procedures, policies, or business rules, even if such non-compliance does not damage or negatively impact the Company's operations.
- Demonstrating carelessness or unprofessional behavior that undermines customer trust and damages the Company's reputation.
- Intentionally causing disturbances, making noise, playing games during work hours, disrupting colleagues, fostering internal divisions, or inciting others against the Company.
- Refusing work assignments directed by the Department/Division Head based on the Company's operational needs, as stipulated in the employment contract and in accordance with applicable labor laws.
- Disclosing internal information without serious consequences or damages to the Company.
- Making false statements, slandering colleagues, causing divisions and disharmony, using offensive or vulgar language, or engaging in arguments that disrupt workplace order.
- Being intoxicated or under the influence of substances impairing self-control in the workplace (including outside of work hours).
- Misappropriating goods, Company funds, or assets valued at less than VND 5 million.
- Failing to fulfill obligations outlined in a training agreement, except in cases where the employee lawfully terminates the employment contract in accordance with the Labor Code.
- Aiding or concealing violations of Company regulations.

- Other violations of the Labor Regulations that do not result in serious consequences (valued below VND 5 million), in accordance with the Labor Code.
- 29.2. Extension of the Salary Increment Period (not exceeding 06 months or as specified in the Company's Compensation and Benefits Policy) and Demotion:

The Company may impose one of two disciplinary measures: deferral of salary raise (not exceeding 06 months or as stipulated in the Company's Compensation and Benefits Policy) or demotion for employees who commit any of the following violations:

- Employees who have received a written reprimand as prescribed in Clause 29.1 of this document but repeat the offense within 03 months from the date of the reprimand.
- Unapproved absences totaling more than 01 day and less than 05 days within 01 month.
- Careless or intentional acts causing waste, damage, or loss of the Company's assets, or harming the Company's reputation, brand, or business information, resulting in financial damage to the Company valued at 10 million VND or more.
- Failure to comply with regulations on occupational safety, hygiene, or fire prevention, resulting in harm to persons or damage to the Company's property.
- Intentionally circulating inappropriate or provocative materials or publications that damage the Company's image or work environment.
- Acting disrespectfully or impolitely toward customers, thereby harming the Company's reputation.
- Engaging in physical altercations with colleagues either within or outside the Company, and/or engaging in acts of threat, defamation, or conduct that harms the reputation or dignity of colleagues.
- Bringing flammable substances, explosives, or weapons into workplaces, training areas, or meeting venues.
- Forging or using the Company's signatures, documents, or seals for personal gain or to provide benefits to parties with conflicts of interest with the Company.
- Engaging in dishonest work practices or intentionally committing acts that harm the Company's interests, including working simultaneously for another company operating in the same business field as the Company while still employed by the Company; or using the Company's time, equipment, or information to perform tasks or activities not authorized by the Company.

29.3. Termination of Employment:

The disciplinary measure of termination shall be applied to employees committing the following violations:

- Theft of Company property or the property of colleagues or individuals within the workplace.
- Embezzlement of Company assets, disclosure of technological secrets, business secrets, or infringement of the Company's intellectual property rights.
- Intentional infliction of bodily harm on any individual in the workplace, except in cases of lawful self-defense as stipulated by relevant legal provisions.
- Use of prohibited narcotics or drugs within the Company premises when detected.
- Engagement in sexual harassment in the workplace.

- Actions causing serious damage or posing a significant threat to the Company's assets or interests, including but not limited to:
 - + Deliberate or negligent acts resulting in waste, damage, or loss of assets valued at VND 10 million or more, or actions damaging the Company's reputation, brand, or business information, thereby causing harm to the Company;
 - + Fraudulent activities or misappropriation of Company or colleagues' assets;
 - + Misappropriation of Company goods, funds, or property valued at VND 5 million or more;
 - + Failure to comply with the Company's safety, occupational hygiene, or fire prevention and control regulations, resulting in serious harm to individuals and/or property;
 - + Possession of prohibited narcotics or drugs in the workplace, detected for the second time;
- Unjustified absence from work for 05 cumulative working days within a 30-day period from the first day of unauthorized absence, or 20 cumulative working days within a 365-day period, without valid reasons.
- Repeat violations by employees who were previously disciplined by having their salary increase delayed (for no more than 06 months or as stipulated in the Company's Compensation and Benefits Policy) and commit the same offense before the disciplinary record is expunged, or repeat violations after being demoted for disciplinary reasons.

Article 30: Temporary Suspension from Work

The Company reserves the right to impose temporary suspension from work in cases where an employee's violation involves complex circumstances, and allowing the employee to continue working could hinder the investigation process.

Temporary suspension from work may only be implemented after consultation with the Executive Committee of the grassroots Trade Union or a representative from the Human Resources Department. The suspension period shall not exceed 15 days, or 90 days in exceptional cases. During the suspension, the employee is entitled to an advance payment of 50% of their salary.

- 30.1. Temporary suspension from work may be applied in the following cases of violations:
 - Deliberately falsifying any of the Company's records or documents;
 - Disclosing the Company's trade secrets in any form;
 - Other violations as stipulated by the Company from time to time.
- 30.2. During the suspension period, investigations will be conducted to determine the extent of the violation. Disciplinary measures will be applied based on the severity of the offense.
- 30.3. Upon the expiration of the suspension period, the Company must reinstate the employee to their position.
- 30.4. If the employee is subject to disciplinary action, they shall not be required to return the salary advanced during the suspension period.
- 30.5. If the employee is not subject to disciplinary action, the Company must pay the full salary for the duration of the suspension period.

Article 31: Statute of Limitations and Expungement of Disciplinary Records

- 31.1. Employees reprimanded, subjected to a salary increase delay (after 6 months or as stipulated in the Company's Compensation and Benefits Policy), or demoted due to disciplinary action will have their records automatically expunged if no further labor violations occur within 3 months for reprimands, 6 months for salary delays, or 3 years for demotions.
- 31.2. Employees subjected to a salary increase extension may have the duration reduced if they show improvement after completing half of the imposed period.

Article 32: Right to File a Complaint

- 32.1. Employees may file complaints against official disciplinary decisions by submitting a written application detailing the date, complainant's name and address, Company's name and address, content and reason for the complaint, supporting documents (if any), and the requested resolution to the Human Resources Department.
- 32.2. Complaints shall be resolved by the Company's legal representative or an authorized delegate.

Article 33: Enforcement of Disciplinary Measures

- 33.1. Employees subjected to disciplinary action, suspension, or material compensation may file complaints but must comply with the imposed decision while awaiting resolution by the competent authority.
- 33.2. Employees who violate or intentionally breach the Labor Regulations will be disciplined per these Regulations and/or current legal provisions.

Article 34: Responsibility for Material Damages

- 34.1. In cases where an employee causes damage to or loss of Company property, tools, or equipment, or engages in actions resulting in material damages to the Company, the following compensation levels shall apply depending on the circumstances:
 - If the damage is due to objective reasons or force majeure, no compensation is required.
 - If the damage is caused by employee negligence and the actual damage value does not exceed 10 times the regional minimum wage applicable at the employee's workplace as announced by the Government, compensation shall be made in accordance with applicable legal provisions, up to a maximum of 3 months' salary. This amount shall be deducted gradually from the employee's monthly salary, with the deduction not exceeding 30% of the employee's monthly salary after mandatory contributions such as social insurance, health insurance, unemployment insurance, and personal income tax.
 - In cases requiring compensation based on market value, the decision on the compensation amount shall take into account the employee's family circumstances, dependents, and assets.
 - If the damage is intentional, the employee must compensate 100% of the value of the damaged property.
 - If there is a liability agreement between the Company and the employee, compensation shall be made in accordance with the terms of that agreement.
 - In all cases where material compensation is required, the level, procedure, and method of compensation must align with the Company's policies and comply with applicable legal regulations.

- 34.2. The procedures, methods, and authority for evaluating material damage, as well as the steps for handling compensation matters, shall be carried out in accordance with applicable legal provisions.

CHAPTER IX: IMPLEMENTATION PROVISIONS

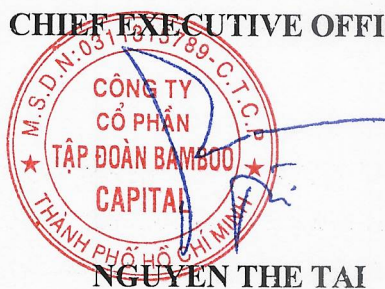
Article 35: Implementation Provisions

- 35.1. The Human Resources Department is responsible for registering the Labor Regulations with the Ho Chi Minh City Department of Labor, War Invalids, and Social Affairs.
- 35.2. These Labor Regulations serve as the foundation for the Company to manage its employees, operate its business activities, reward individuals who demonstrate exemplary compliance with the Labor Regulations, and address violations of the Company's labor discipline policies.
- 35.3. All employees of the Company are obligated to commit to strict adherence to these Labor Regulations and to actively prevent any actions that may harm the Company's business operations, security, or order.
- 35.4. The Labor Regulations may be amended to align with the Company's policies and directions, provided such amendments comply with the laws of the Socialist Republic of Vietnam. Any adjusted Labor Regulations must be registered with the competent labor authorities as prescribed by law.

Article 36: Entry into Force

- 36.1. These Labor Regulations shall take effect 15 days after the Ho Chi Minh City Department of Labor, War Invalids, and Social Affairs receives the Company's valid registration documents and does not require any amendments or additions.
- 36.2. The Labor Regulations shall be communicated to all employees and publicly displayed at the workplace.

CHIEF EXECUTIVE OFFICER



NGUYEN THE TAI