



# CODE OF CONDUCT

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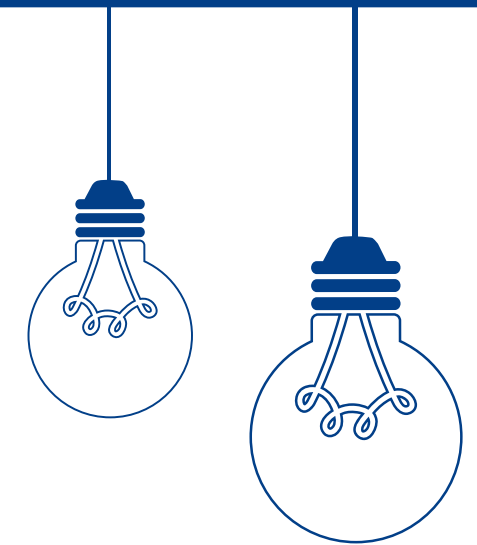
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# MESSAGE

## FROM GROUP CEO SOTRANS GROUP

*This document reflects our deep commitment to ethical behavior, transparency, and responsibility. The Code serves as the guiding principle for every decision we make, ensuring that our employees act with honesty, fairness, and respect in every interaction, whether with colleagues, partners, other employees or our esteemed customers.*



### **Dear Valued Employees, Customers and Partners,**

At SOTRANS GROUP, we believe that trust is the foundation of every lasting relationship. As we continue our journey of growth and innovation, we recognize that our success is not only measured by the quality of our products and services but also by the integrity with which we conduct our business. Having the DNA of both ITL and PSA International, our shareholders, we believe it is even more important to uphold key principles in what business we do, how we do it, and who we do it with.

This document reflects our deep commitment to ethical behavior, transparency, and responsibility. The CODE serves as the guiding principle for every decision we make, ensuring that our employees act with honesty, fairness, and respect in every interaction, whether with colleagues, partners, other employees or our esteemed customers.

Ethical conduct is not just a corporate policy; it is a promise we make to everyone. It is a reflection of our dedication to upholding the highest standards of professionalism while fostering a culture of accountability and trust. By holding ourselves to these principles, we strive to build a business that not only delivers excellence but also creates a positive and lasting impact on our community and society.

We thank our employees, customers and partners for all your continued support and trust in SOTRANS GROUP. We look forward to growing together with integrity and responsibility.

**MARCO THANH**  
Group CEO



# THE REACH OF THE CODE

## 1. APPLICABILITY

## 2. COMMITTING TO THE CODE

## 1 APPLICABILITY

**T**he Code states how business should be conducted and sets out guidance on the standards of behaviour expected of all SOTRANS GROUP employees, especially when faced with situations of improper, illegal or unethical conduct.

Under The Code, all employees of SOTRANS GROUP (employees) must fully comply with applicable laws and authorities, always observe properly incurred duties to third parties and act in accordance with the highest standards of ethical, personal and professional conduct. No employee may engage in improper behaviour or any conduct that would otherwise bring SOTRANS GROUP into disrepute.

The Code is not intended to be exhaustive in covering the issues or situations SOTRANS GROUP employees may face; neither does it replace more detailed policies and guidelines addressing more specific obligations related to our employees' scope of responsibility.

It serves as a reference guide and supplements other SOTRANS GROUP policies and guidelines.

SOTRANS GROUP recognises and respects regional and local legal differences in employment, privacy and other applicable laws. Where such regional and local requirements are more stringent than the guidance distilled under The Code, they must be fully complied with by all employees.

## COMMITTING TO THE CODE

## 2

**A**ll employees must have access to The Code in print or soft copy and are responsible for fully understanding its contents.



“Every employee is bound to the code and must comply strictly with it at all times.”

Violation of The Code will not be tolerated and violators will face disciplinary action, which may include dismissal by SOTRANS GROUP. Where local laws are also breached, violators will be reported to the relevant authorities. In cases involving monetary losses, SOTRANS GROUP may pursue the recovery of such losses.

Should there be any enquiry or clarification required, please contact SOTRANS GROUP Internal Audit or Human Resource Department.. All enquiries will be handled discreetly and every effort will be made to maintain the confidentiality of information within permissible legal limits.

# B.

## OUR CORE VALUES & ETHICAL FOUNDATION

1. OUR CORE VALUES
2. RELATIONSHIP WITH OUR STAKEHOLDERS
3. ETHICAL DECISION-MAKING



At SOTRANS GROUP, we continually strive to be a leader in the ports and supply chain business.

The Code of Business Ethics & Conduct (“The Code”) articulates the ethical standards – the principles of right and wrong – that should guide our business conduct (“how we do business”) in being true to our core values”

### OUR CORE VALUES

1

*In all our relationships and actions, we choose to demonstrate our steadfast commitment to our corporate values:*

We set new standards by continuously improving results and innovating in every aspect of our business.

We help our customers, external and internal, succeed by anticipating and meeting their needs.

We win as a team by respecting, nurturing and supporting one another.

We build our strength globally by embracing diversity and optimising operations locally.



**S**OTRANS GROUP supports free enterprise and a competitive market system. Our business decisions are based on sound economic principles and reliable market research, with a view to long-term profitability and creating sustainable value.

These are essential measures of both efficiency and market confidence in SOTRANS GROUP's services while the quantum of economic value-add is indicative of how far the returns create shareholder value. Hence, SOTRANS GROUP is committed to staying ahead of competition through constant innovation and efficiency enhancements as well as being sensitive and responsive to our customers and partners and their welfare and interests, and with a commitment to safeguarding the environment and communities which we operate in.

“**SOTRANS GROUP is committed to the highest standards of honesty and integrity and believes in the benefits of free, fair and open competition for consumers, businesses and the economy in general.**”



It is SOTRANS GROUP's policy to fully comply with all competition and fair trading laws in the jurisdictions in which it operates. Employees must refrain from any discussion, communication, information sharing or agreement related to strategic information that would violate applicable antitrust or competition laws including but not limited to the following:

- ▶ **Pricing policies, bids, discounts, terms of sale**
- ▶ **Customer lists**
- ▶ **Production costs or volumes**
- ▶ **Marketing plans**
- ▶ **Risks and investments**
- ▶ **Technologies and results of research & development programs**

SOTRANS GROUP operates in an environment of diverse economic, social and environmental concerns. These concerns are important to SOTRANS GROUP and will be fully considered, taking into account sustainable development and security of investments, in its decision-making.

## RELATIONSHIP WITH OUR STAKEHOLDERS **2**

**A** successful business is defined by the relationship of the company with its shareholders, customers, employees, unions, business partners and the community in which it operates.

SOTRANS GROUP aims to leverage synergies from these relationships to create a collectively beneficial business environment:

### ➤ **FOR SHAREHOLDERS**

To safeguard shareholders' investments and create and add economic value.

### ➤ **FOR CUSTOMERS**

To satisfy the unique needs of our customers by offering innovation, flexibility and service that create value for their businesses as their commercial success is, in turn, our success.

### ➤ **FOR EMPLOYEES**

To recognise that our employees are our greatest asset and ensure that they have a safe and conducive working environment with equitable and competitive terms and conditions of service. The Group promotes a culture of trust, as well as the development

and support of our people. We support our employees' right to exercise their freedom of association and collective bargaining. We always endeavour to forge cooperation and partnership for the mutual good of our company and employees, whether represented by the labour unions or not.

### ➤ **FOR BUSINESS PARTNERS**

To cultivate meaningful, beneficial and successful long-term relationships with our partners, suppliers, contractors, consultants and third parties (e.g. Government agencies, authorities and other stakeholders) based on fair-mindedness, mutual trust, understanding and open dialogue.

### ➤ **FOR COMMUNITIES**

To be a responsible corporate citizen and conduct business in a manner that promotes sustainable development for both SOTRANS GROUP and the community. This involves full compliance with local laws and regulations, cooperation with authorities, respect for local culture and businesses, and due consideration of social norms and environmental issues in all commercial decisions.

## ETHICAL DECISION-MAKING **3**

**T**he principles of right and wrong that guide an individual in making decisions are called "ethics". Ethical decision-making is essential to the sustainable success of our company. When faced with an ethical dilemma or when uncertainty arises, we will ask the following questions:



- ▶ **Would sotrans group's reputation be at stake if the public knew about this?**
- ▶ **Would it be seen as being illegal or unethical?**
- ▶ **How would our family or friends feel if they knew?**
- ▶ **Is it in compliance with the code?**





# ORGANISATIONAL CULTURE

**O**rganisational Culture comprising the shared beliefs, assumptions, perceptions and values of people working together everyday reflects our moral compass – particularly when we think “no one is looking”.



Authenticity and integrity are qualities valued at SOTRANS GROUP EMPLOYEES ”

These same principles support and recognise that we have a diverse workforce at SOTRANS GROUP and that our operations are carried out in a global environment that calls for inclusiveness and equity.

We believe that differences among us should be valued, so that we may all benefit from the creativity, varied perspectives, innovation and energy that arise out of such diversity.

1. OUR RESPONSIBILITY TO ONE ANOTHER
2. TEAMWORK
3. RESPECT, DIVERSITY AND INCLUSION

## OUR RESPONSIBILITY TO ONE ANOTHER

1

**T**Our employees are expected to do their utmost to create a respectful workplace culture that is free of ACCIDENTS, HARASSMENT, INTIMIDATION, ENMITY, BIAS and UNLAWFUL DISCRIMINATION of any kind.

Not only are employees not supposed to engage in behaviour detrimental to peace and harmony in the workplace, they have a responsibility for the safety and welfare of all co-workers and should keep watch for them.

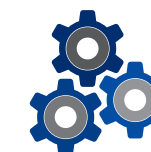
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## TEAMWORK

**T**eamwork and co-operation are important aspects of the work ethics in SOTRANS GROUP . We build on our collective skills, knowledge and experience to achieve the best results for our customers, partners and SOTRANS GROUP..



SOTRANS GROUP views its employees as its greatest asset and recognises the integral role that unions play in safeguarding the interests of its employees.”



It respects the views of unions and seeks the amicable resolution of issues with the unions in a manner that is constructive, open, honest and ultimately beneficial to all parties concerned.

## RESPECT, DIVERSITY & INCLUSION

3

**S**OTRANS GROUP respects employees as unique individuals and believes in creating an inclusive workplace that embraces diversity. We are committed to providing equal opportunities within the organisation, based on competencies, abilities and performance. PSA does not discriminate against employees based on race, gender, religion, age, disability, family status, sexual orientation, pregnancy or any similar attribute or condition.

Harassment is a form of discrimination that creates an offensive, intimidating or hostile environment for others. It can be verbal, physical or non-physical (e.g. threats, acts of violence, intimidation, bullying) or of a sexual nature (e.g. involving unwanted advances, inappropriate touching, indecent exposure or sexually suggestive comments). Harassment may also be illegal or criminal under certain jurisdictions.

SOTRANS GROUP prohibits all forms of discrimination and takes all allegations of harassment, including sexual and racial harassment, seriously. Should employees or anyone employees know of is being subject to any form of discrimination or harassment, please contact Internal Audit or the HR Manager immediately.



## ETHICAL BEHAVIOUR

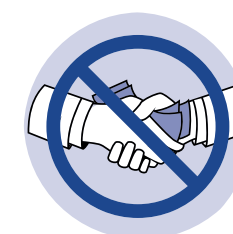
1. BRIBERY AND CORRUPTION
2. GIFTS AND ENTERTAINMENT
3. SANCTIONS LAWS
4. HEALTH AND SAFETY
5. ALCOHOL AND DRUGS
6. MONEY-LENDING
7. ANTI-MONEY LAUNDERING
8. ENVIRONMENT

## BRIBERY & CORRUPTION

1

**S**OTRANS GROUP fully complies with all the applicable laws of the countries in which it operates and conducts its business, in particular, with anti-corruption and anti-bribery laws.

Employees must always abide by the following rules irrespective of whether employees are dealing with another party in a joint venture, private industry, public service, government or any non-commercial organisation, and whether such other party is acting in a professional or personal capacity:



- ➔ Never directly or indirectly offer or make any unauthorised, illegal or improper payments;
- ➔ Never directly or indirectly attempt to induce anyone to do anything illegal or improper;
- ➔ Always report any knowledge or suspicion of unauthorised, illegal or improper payments being offered or received (for reporting to external parties, prior consultation with HR Manager and Audit Manager); and
- ➔ Do not directly or indirectly offer, promise or accept any type of bribe, kickback, payoff or inappropriate gratification or advantage (whether in cash or in any other form) to or from any person with the intention of influencing or inducing the person to assist SOTRANS GROUP in obtaining or retaining business or to gain any unfair advantage for SOTRANS GROUP or the person.



## GIFTS & ENTERTAINMENT

Gifts, favours and entertainment are to be handled with caution. Accepting excessive gifts, favours and/or entertainment can affect business judgment and create expectations which are potentially embarrassing for SOTRANS GROUP. Likewise, offering excessive gifts, favours, entertainment and/or hospitality to others can be open to misinterpretation and give rise to liability for SOTRANS GROUP.



Business gifts, favours or entertainment may be provided on SOTRANS GROUP's behalf only if:

- ▶ They are consistent with generally accepted business practice and ethical standards;
- ▶ They cannot be construed as bribes, kickbacks or corrupt inducements in any way, with regard to form, cost, the frequency of giving and the circumstances under which they are given;
- ▶ They are transparent and not concealed;
- ▶ They do not violate the laws, regulations or policies of any country, public body or company involved; and
- ▶ SOTRANS GROUP will not be embarrassed by its disclosure.

In determining their propriety, the following factors are considered:

- ▶ Cost, frequency and timing;
- ▶ Whether the setting is conducive to building a business relationship;
- ▶ Reasonableness and proportionality to the business purpose;
- ▶ Whether the gift, favour or entertainment is, or can be, fully visible to the management of the organisation whose employee or representative receives it.

Employees may accept small gifts that would be considered common business courtesies unless they are intended to or may appear to influence a business decision or gain a business advantage. Employees must not solicit meals or entertainment. However, meals and entertainment may be accepted if the following are met:

- ▶ Occurs infrequently;
- ▶ Arises in the normal course of business;
- ▶ Can be considered a common business courtesy;
- ▶ The expenditure is reasonable; and
- ▶ The venue and settings are appropriate and fitting.

If the value thereof exceeds a reasonable sum, prior written approval must be sought from senior management for expenditure relating to gifts, favours, hospitality or entertainment, and such expenditure be properly recorded showing all the details of the transactions involved. Such action must not be, and must not be construed as, an attempt by SOTRANS GROUP to exert improper influence on the recipients.

When making charitable donations or contributing other community benefits on behalf of SOTRANS GROUP at the request of public officials or bodies, employees should make all reasonable efforts to conduct due diligence and satisfy themselves that the suggested arrangements are legitimate and in conformity with the local laws and policies.

Facilitation payments can potentially be considered as bribes and employees must differentiate between properly payable fees (such as legally required administrative fees) and disguised requests for facilitation payments.

SOTRANS GROUP has established internal controls, policies and procedures in an effort to deter, prevent and detect bribery, monitor compliance as well as provide secure, confidential and accessible means for internal or external parties to raise concerns about bribery on the part of associated persons and provide suggestions for improvement of procedures and request advice. SOTRANS GROUP takes a severe view of bribery and will take all necessary disciplinary actions and other sanctions in response to any untoward conduct and/or infringement of The Code including but not limited to termination of service.

## SANCTIONS LAWS

Sanctions laws ("Sanctions Laws") are laws passed by international (e.g. United Nations), regional (e.g. European Union) and/or state (e.g. the U.S.) bodies to implement political and/or economic measures in order to effect change in the behaviour or apply pressure on a particular country or regime, applied to governments, entities or individuals. Examples of Sanctions Laws include the seizure of property of sanctioned individuals, restrictions on trading or dealing with sanctioned entities or countries.

SOTRANS GROUP fully complies with all applicable Sanctions Laws recognized by Socialist Republic of Vietnam. Sanctions Laws are generally jurisdiction specific, so that an entity, citizen or resident of country A would need to abide by the Sanctions Laws passed by country A, but entities not from, or non-citizens or non-residents of, country A may not be similarly bound, although under certain Sanctions Laws (e.g. U.S. Sanctions Laws), an individual physically located in a country could be bound by that country's Sanctions Laws. As such, each Sanctions Law needs to be understood on its own terms.

Consequences of non-compliance with applicable Sanctions Law are serious and may include imprisonment, substantial fines for the entity and/or the individual, reputational harm, and potentially restrict SOTRANS GROUP's ability to continue provision of services to our customers or partners or to bid for or undertake new projects.

It must be emphasised that Sanctions Laws are typically interpreted on a strict liability basis, which means that intent, or lack of intent, is not taken into consideration when an authority determines if a Sanctions Law violation has occurred.

••  
To ensure SOTRANS GROUP conducts business in full compliance with applicable Sanctions Laws, careful attention are given to the following:



- a** With whom SOTRANS GROUP does business – to ensure that the counterparties are not sanctioned individuals or entities under applicable law as recognized by the Socialist Republic of Vietnam;
- b** What is being transacted and where it is being transacted – to ensure that the goods or service to be provided or supplied are not restricted in any manner and that the transaction fully complies with the Sanctions Laws applicable to where the transaction is being carried out or delivered; and
- c** How the transaction is being carried out – to ensure that the way the transaction is being carried out does not directly or indirectly circumvent, or facilitate the circumvention, of Sanctions Laws. Consider also the currency being used in the transaction as well as any bank involved in the transaction as these might bring in extraterritorial Sanctions Laws governing the use of that currency.

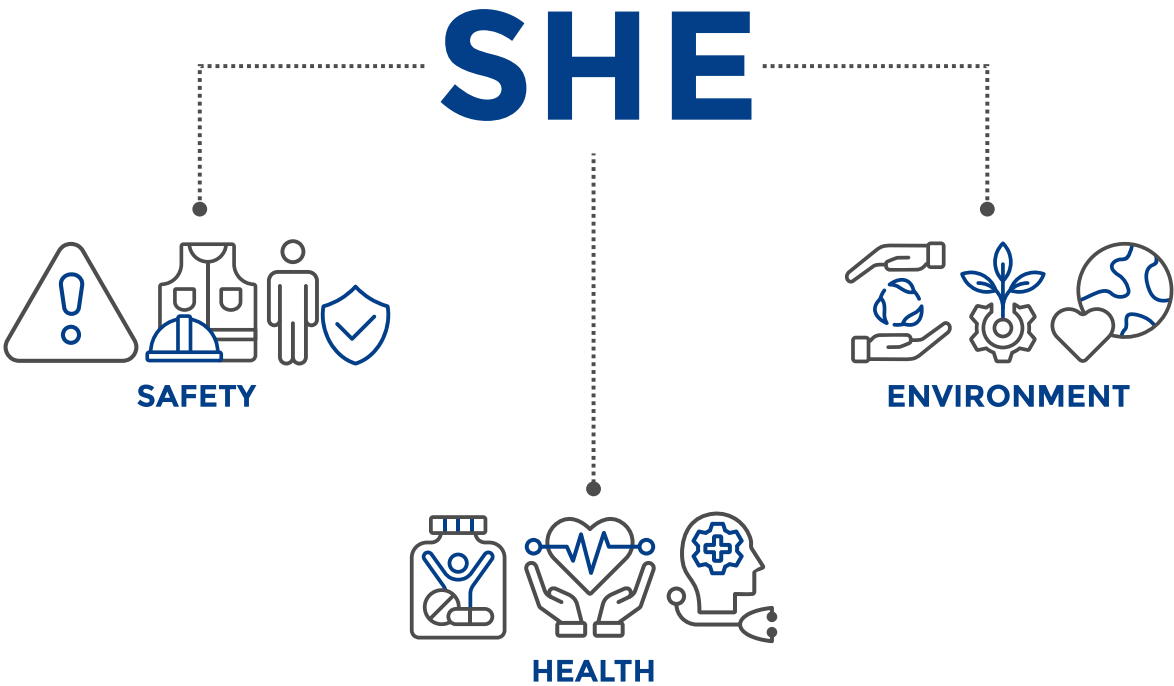
In the event of any breach or suspected breach of Sanctions Laws by any SOTRANS GROUP personnel or agent, immediately notify SOTRANS GROUP. SOTRANS GROUP will in turn bring in other relevant functions such as operations, commercial or human resources, to address such breach.

## HEALTH AND SAFETY 4

Most of SOTRANS GROUP's operations involve a degree of risk. Hence it is SOTRANS GROUP's policy that this risk is objectively assessed and must be assessed to meet all safety standards before operations can commence. SOTRANS GROUP fully complies with all applicable industry regulations and has a systematic approach both to prevent any safety breaches and to promote a culture of safety awareness.

••  
Health and safety are critical business issues that require regular reporting, appraisals and improvements..

We do not tolerate any verbal or physical behaviour that may lead to or cause workplace violence. The health and safety of our employees as well as the expectations of our customers and stakeholders require that each employee works free from the influence of any substance or activity that could prevent or impede safe and effective work activities. We are responsible for our own and our co-workers' safety.



## ALCOHOL AND DRUGS

**T**he use, possession, distribution, purchase or sale of alcohol or drugs (excluding medicine) by any person while on company premises, or while operating company equipment, is prohibited unless prior permission has been obtained from appropriate management.

Any person under the influence of alcohol or drugs is prohibited from entering company premises, engaging in company business or operating company equipment. Any use of alcohol or drugs that causes or contributes to unacceptable job performance or unusual job behaviour is prohibited.



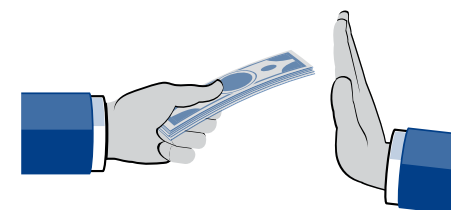
- Where allowed by law, the company may conduct searches and test for alcohol and drug use, if necessary.

**E**mployees should not directly or indirectly engage in any money-lending activities as it may affect the employee's capability in making sound judgement or affect the work performance of the employee.



## MONEY -LENDING

## ANTI-MONEY LAUNDERING



**S**OTRANS GROUP fully complies with all applicable anti-money laundering laws as recognized by the Socialist Republic of Vietnam. Money laundering is the process by which funds from illegal activities (such as from illegitimate gambling or drug trafficking) are transformed into legitimate assets. SOTRANS GROUP will conduct business only with customers or entities that carry out legitimate activities, with legitimately sourced funds.

## ENVIRONMENT

**E**nvironmental issues are appraised in the same manner as any other business factors. SOTRANS GROUP fully complies with all applicable local environmental laws. We firmly believe in long-term sustainable development. Investment decisions will only be made when the group is convinced, after considering all relevant feedback, that any environmental issue will be properly addressed.





# PERSONAL INTEGRITY AND RESPONSIBILITY

1. CONFIDENTIAL INFORMATION
2. CONFLICTS OF INTEREST
3. PERSONAL DATA PRIVACY
4. FRAUD
5. INFORMATION, DATA AND CYBER SECURITY
6. INTEGRITY OF ACCOUNTS
7. SOCIAL MEDIA
8. ARTIFICIAL INTELLIGENCE TOOLS/PLATFORMS

## CONFIDENTIAL INFORMATION

1

**C**lear, honest and open communication, subject to business confidentiality, is maintained in SOTRANS GROUP to ensure full accountability.

Any confidential information not officially released to the public by SOTRANS GROUP or the respective Communications department at each region or business unit, should be handled in accordance with the SOTRANS GROUP policy.



**The use of company information for personal gain, directly or indirectly, is strictly prohibited and may constitute a criminal offence. Confidential information may only be disclosed outside of SOTRANS GROUP by authorised employees. When in doubt, employees are advised to consult the Internal Audit Manager or HR Manager.**

SOTRANS GROUP may obtain information to keep up with developments in the relevant industry. Any such information is to be obtained only through honest, ethical and legal methods as authorised by the management.



## CONFLICTS OF INTEREST

A conflict of interest occurs when an employee's personal interests interfere, or appear to interfere, with the employee's ability to act in the best interests of the company or raise a question of whether that employee's actions, judgment, and/or decision-making can be unbiased. Employees are expected to always act in the company's best interests and to exercise sound judgment unclouded by personal interests or divided loyalties.



All SOTRANS GROUP all employees must avoid having, or having the appearance of, any conflict of interest in any undertaking as an employee. The following non-exhaustive examples illustrate conduct expected of employees in relation to potential or actual conflicts of interest.

### ✕ PROHIBITED ACTIVITIES SUCH AS:

#### ► Outside Employment

As an employee, employees should not be concurrently employed, directly or indirectly, by another employer, or be running employees' own businesses outside of SOTRANS GROUP, unless prior written consent is obtained from management. Employees should not accept employment, advisory positions or board seats with SOTRANS GROUP competitors or business partners when judgment could or could appear to be influenced in a way that may harm SOTRANS GROUP.

#### ► Personal Investments

A personal investment made with competitors, suppliers or customers creates a conflict of interest. If employees are investing in a company that has a business relationship with or is a competitor of SOTRANS GROUP, employees should consider the extent to which employees are able to influence that relationship or SOTRANS GROUP's decisions pertaining to that company.



## ACTIVITIES REQUIRING CONSENT

Employees must obtain prior written consent from employees' manager, department head or Human Resource, as appropriate, to engage in any employment, business or commercial activity outside (directly or indirectly) of SOTRANS GROUP, whether the activity is intermittent or continuing, and whether or not compensation is received.

#### ► Media

Unless employees are appointed as a spokesperson for SOTRANS GROUP and prior written approval has been granted, employees should not, under any circumstance, speak as a representative of PSA or comment on SOTRANS GROUP activities or employees' role at the company to the media. All queries from media are to be referred to the relevant department or management.



Prior written consent is also required from employees' manager, department head, Human Resource or management, as appropriate for speeches or presentations or public speaking outside SOTRANS GROUP, if:

- Employees are giving the speech or presentation as part of employees' job in the company;
- The speech or presentation or public speaking describes employees' work with the company; or
- Employees are formally identified at the speech or presentation as an employee of the company.

#### ► Volunteer activities

Employees are not required to obtain prior approval for volunteer work in a non-profit organisation. Employees must not over-commit to volunteering that affects employees' work performance in SOTRANS GROUP.

#### ► Personal benefits

In connection with any transaction involving SOTRANS GROUP or business partners, employees may not directly or indirectly receive any personal profit or advantage other than employees' compensation from SOTRANS GROUP



## ► Insider trading

Employees must not directly or indirectly take advantage of any material non-public information obtained through employees' dealings with SOTRANS GROUP's existing or potential customers or partners, for employees' personal benefit, such as trading in securities of SOTRANS GROUP's customers' or partners' companies, or tipping others to trade. This may contravene the laws of many countries on insider trading and lead to personal liability or even liability for the company. Employees should also not ask other people to trade on employees' behalf or disclose any insider information that employees have obtained.

Material non-public information includes confidential information not generally available to the public and which would be deemed "significant" by a reasonable investor in making an investment decision regarding the purchase or sale of a company's securities.

### Examples of potential material non-public information (not exhaustive):

- Pricing
- Litigation matters
- Financial results
- Strategic and business plans
- Gain or loss of a substantial customer / supplier
- Known but unannounced future earnings or losses
- News of the disposition or acquisition of significant assets
- Major changes to organisational structure or management team
- Timing of major new product/service introductions or announcements
- Execution or termination of significant contracts with business partners (e.g. news of a pending or proposed merger)

## ► Disclosing potential conflicts

While there is no need for every outside activity to be reported, employees must promptly disclose in writing to employees' department head any potential conflict of interest.

## 3

## PERSONAL DATA PRIVACY

Personal data is information that can identify an individual, including employees, contractors, directors, shareholders, customers and anyone else with whom SOTRANS GROUP conducts business. Personal data is an important asset, and the way we handle this data demonstrates respect and promotes trust and is critical to our success. In most countries, there are laws that govern how we collect, use, disclose and dispose of personal data.

SOTRANS GROUP respects the confidentiality of information relating to individuals as may be recorded in any form and has policies and practices in place to ensure that personal data is handled appropriately and lawfully. Such information may not be accessed, collected, used, disclosed, copied, modified or disposed of in an unauthorised manner.

A strong privacy policy supports and reflects the trusting and beneficial relationships we enjoy with all our stakeholders.

## FRAUD

## 4

SOTRANS GROUP maintains a zero tolerance stand towards any of its employees being involved in fraud. It will also not tolerate fraud by vendors, customers and partners, which adversely impacts SOTRANS GROUP, including reputationally.



Fraud can be defined as intentional deception, misappropriation of resources or manipulation of data to the advantage or disadvantage of a person or entity. Forms of fraud include:

- Theft, embezzlement
- Falsification of financial results
- Falsification of expenses and invoices
- Failure to account for monies collected
- Alteration or falsification of records or documents
- Destruction of information to conceal bad practices
- Corruption, kickbacks, conspiracies, collusion, bribes
- Removal or concealment of property to prevent access required by law
- Knowing use of or possession of, with the intention to use, forged documents
- Deliberate provision of false information on applications or requests (e.g. Funding)
- Misappropriation of assets (travel expenses, payroll, equipment, supplies, inventories, etc)

SOTRANS GROUP has established internal controls, policies and procedures in an effort to deter, prevent and detect fraud.

All employees have a duty to promptly report any concerns which they may have about a possible fraudulent activity on the part of any employee, vendor or any other party associated with SOTRANS GROUP. Such concerns should be reported to the immediate supervisor, the Whistle Blowing Unit (i.e. Internal Audit), HR department or management as applicable.

All reports will be treated in confidence and will be promptly and thoroughly investigated. Where there has been a serious allegation of fraud, corruption or bribery, SOTRANS GROUP will notify and fully cooperate with the appropriate law enforcement agency in any investigation. SOTRANS GROUP will, where necessary, take appropriate disciplinary action including dismissal.



## INFORMATION, DATA AND CYBER SECURITY

5

**E**mployees are required to protect confidential information to which employees have access in connection with his or her employment. SOTRANS GROUP's privacy policies govern the collection, use, transfer, and security of employee data, customer and prospect data, and data SOTRANS GROUP may access in connection with services. Employees are required to abide by these policies when collecting or processing the relevant information.

SOTRANS GROUP adopts internal cyber security protocols in conjunction with relevant regulatory requirements, industry standards and best practices to protect SOTRANS GROUP information infrastructures against evolving cyber threats. Employees must ensure that they employ SOTRANS GROUP's adopted controls to ensure the confidentiality, integrity and availability of information they store or process.

All employees fully comply with SOTRANS GROUP's cybersecurity policies, procedures, and relevant laws and regulations necessary to safeguard SOTRANS GROUP's data, computer systems, and networks from unauthorized access, breaches, threats and attacks.



## INTEGRITY OF ACCOUNTS

6

**S**OTRANS GROUP has the highest regard for truth, completeness, accuracy and timeliness in the recording of business transactions to maintain the integrity of the Company's financial reporting and support internal decision-making.

At all times, financial records must fully comply with recognised accounting standards and financial transactions must be executed only in accordance with management's authorisation, the SOTRANS GROUP Finance Policy and all relevant finance directives. No payment shall be requested, approved or made with the intention that any part of such payment will be used for any purpose other than as described in the document supporting it.

## SOCIAL MEDIA

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**A**s the online landscape continues to mature, the ways by which we communicate with one another – including our colleagues, customers, partners – continue to evolve. Social media create opportunities to champion the SOTRANS GROUP brand and also for personal expression, but they also bring with them risks and responsibilities for individuals and the company.

Employees should assume that anything employees do on social media – whether on a business or personal account – could be viewed by a colleague, supervisor, partner, supplier, competitor, investor, customer or potential customer. Employees' activity on social media reflects on SOTRANS GROUP and can impact the work environment.



### HOW IT AFFECTS EMPLOYEES

Employees are fully responsible and accountable for all content posted on, or other contributions to, social media and messaging platforms, including but not limited to Facebook, LinkedIn, YouTube, X, Instagram, TikTok, WhatsApp, Telegram, Glassdoor, Internet forums, blogs, podcasts or any other regular newsfeed.



## SOCIAL MEDIA GUIDELINES FOR EVERY EMPLOYEE TO COMPLY WITH



### BEFORE POSTING CONTENT ONLINE, EMPLOYEES SHOULD:

- ✓ Be aware that the views expressed, even though in employees' personal capacity, reflect upon SOTRANS GROUP
- ✓ Ensure that the content does not include anything confidential and/or commercially sensitive. For example, while employees may mention that employees work for the Group Business Development department, do not mention details of business development plans employees may be working on (or details that would point to such plans) that are not already public.
- ✓ Refrain from showing or using the SOTRANS GROUP logo, brand or trademarks in a negative light.
- ✓ Refrain from posting content that may be detrimental to SOTRANS GROUP's reputation, or incur a liability, potentially or otherwise, to or on SOTRANS GROUP, its management, employees, customers, partners, competitors and any other stakeholders.
- ✓ Post only content that is based on facts and such content must be in full compliance with all applicable laws.
- ✓ Ensure that content is not misleading, deceptive, offensive, slanderous, defamatory, seditious or obscene.
- ✓ Ensure that content does not impinge or cause offence to another's race, culture, ethics, morality or religion, whether illegal or otherwise.

We encourage employees to take responsibility for content they create and the quality of the conversations they participate in online even in their personal capacity. As the owner of employees' own social accounts and a participant of social networks, employees should get familiar with the networks' privacy and security policies, and understand how employees' information and the content employees post can be displayed and used throughout the site as well as other third-party sites that may be linked to by the social media networks.

Should an employee create regular content in his or her personal capacity that comments on issues related to SOTRANS GROUP's business (such as ports, logistics, supply chains, customers etc) in formats such as a blog, regular newsletter, podcasts, etc, the employee should be aware that this may be taken to represent SOTRANS GROUP's views. As such, employees must declare employees' content creation to employees' Head of Department, and SOTRANS GROUP reserves the right to ask employees to discontinue or modify employees' content and coverage.

### WHAT TO DO IF EMPLOYEES COME ACROSS INAPPROPRIATE CONTENT OF SOTRANS GROUP POSTED ONLINE

If employees come across inappropriate, false or negative comments, pictures, video and/or audio content online about SOTRANS GROUP:

- ✓ Posted by someone else in the employee's personal social media and messaging channels, employee should take ownership by seeking to remove it immediately and refrain from forwarding or propagating such content.
- ✓ Posted by co-workers in the employee's personal social media and messaging channels, they should report the issue to Human Resource for further investigation.
- ✓ About SOTRANS GROUP posted on public websites - employees should not respond to the content but should report the incident immediately to their relevant management.

SOTRANS GROUP reserves the right to request employees to remove postings which are deemed negative or damaging to SOTRANS GROUP, its employees, unions, customers, partners, competitors and any other stakeholders.

## ARTIFICIAL INTELLIGENCE TOOLS/ PLATFORMS

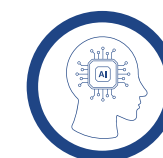
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The use of Artificial Intelligence ("AI"), including generative AI tools, such as chatbots and image generators, offers opportunities to enhance efficiency and streamline work, but may also pose significant security, accuracy and intellectual property risks. Users must check for accuracy before using the output of such tools, to avoid misleading others or misrepresenting SOTRANS GROUP's position.

All employees are, and employees must require of contractors to be, required to safeguard the company's confidential information, trade secrets, intellectual property, reputation and brand. That

includes, but is not limited to, sharing of SOTRANS GROUP restricted data such as proprietary information, confidential company details, third-party data, personal information, or customer data when using public generative AI tools.

All employees and contractors must not use publicly available generative AI tools for any activities that may be illegal or unethical, including but not limited to spreading false information, engaging in fraud, cyberbullying or harassment, creating profane or offensive content, engaging in discriminatory behaviour, or attempting to gain unauthorized access to any system or network.





# WHISTLE BLOWING

1. OBJECTIVE
2. SCOPE OF WHISTLE BLOWING POLICY
3. CHANNEL & STRUCTURE FOR WHISTLE BLOWING
4. CONFIDENTIALITY OF WHISTLEBLOWER & WHISTLEBLOWEE IDENTITY
5. PROTECTION FOR WHISTLEBLOWER
6. PROTECTION FOR COMPANY AND WHISTLEBLOWEE

**A**s part of our commitment to uncompromising integrity, SOTRANS GROUP has established the whistle blowing policy for its employees, business partners and others to report any concerns they may have regarding compliance with The Code, or the laws and regulations that govern SOTRANS GROUP's business.

The policy seeks to protect a person who in good faith and without any personal agenda reports a misconduct or malpractice within the Group, from any form of disadvantage. It is important that the individual communicates the question or concern through one of the many available channels, including writing to:

**[internalaudit@sotransgroup.vn](mailto:internalaudit@sotransgroup.vn)**

or calling the Internal Audit Hotline at

**028 6268 5858 – Đường dây nội bộ: 6666**

## OBJECTIVE

1



**T**he objective of the whistle blowing policy is to provide a channel for employees and external parties to bring to the attention of the Internal Audit and management of any misdeeds or improprieties committed by the management or employees of the company without fear of retaliation.

By reference to "SOTRANS GROUP" in the following pages, it shall be deemed to mean SOTRANS GROUP and/or its related or associated companies or subsidiaries.

## SCOPE OF WHISTLE BLOWING POLICY

Any activity or conduct or omission by an employee or any auditing firm providing external audit services and all other vendors providing services/products to SOTRANS GROUP, relating to accounting, internal controls, internal accounting controls or procedures that are questionable or not in accordance with generally accepted accounting and industry practices, or not in line with The Code, shall be deemed as possible improprieties.

### ●● These will include but not be limited to:

- ▶ Fraud or suspected fraud, thefts and dishonest acts
- ▶ Profiteering as a result of insider knowledge
- ▶ Accepting or giving bribes
- ▶ Intimidation, discrimination or harassment of employees and other persons during work or in the capacity of an employee.
- ▶ Misappropriation of funds
- ▶ Disclosure of confidential information to outside parties
- ▶ Conflict of interest in business dealings with external parties or involvement in prohibited activities (refer to The Code)



We encourage that the whistleblower's identity be made known to enable matters reported to be handled and reviewed promptly. We fully recognise that in certain situations, the whistleblower may wish to remain anonymous and/or is allowed by law to retain their anonymity. While in other situations, local laws may prohibit anonymous reporting or only allow anonymous reports related to certain subjects.

All cases will be handled with care and discretion in accordance with local laws and regulations, regardless of amount and form.

For matters which are out of the scope of disclosure described above, the whistleblower would be informed that the matter is out of scope.

### ●● Matters which are out of the scope will be forwarded to the respective parties in accordance to the following guideline, for their follow-up:

- ▶ Human Resource-policy related matters –Human Resource
- ▶ Finance-policy related matters –Finance
- ▶ Intra-departmental matters – Head of Department

## CHANNEL & STRUCTURE FOR WHISTLE BLOWING

All employees have a duty to report concerns which they may have, based on reliable and verifiable information provided to them, about possible misdeeds or improprieties committed by employees / management of the company, or by vendors, which can adversely impact the interest of SOTRANS GROUP



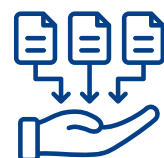
### ●● The channels for reporting such concerns or matters include, where appropriate:

- ▶ The immediate supervisor
- ▶ The Head of Department
- ▶ Human Resource Head
- ▶ Whistle Blowing (Internal Audit) telephone hotline / email  
028 6268 5858 – Internal line: 6666 or internalaudit@sotransgroup.vn
- ▶ Audit Committee Chairman or members
- ▶ The Board of Directors



### ●● The reporting could be via telephone, email, letters or fax. The appropriate channels will be used to protect the whistleblower.

- ▶ To ensure that the company has a centralised repository of all reported cases, a centralised unit called the Internal Audit Unit is tasked to handle all matters relating to whistle blowing.
- ▶ Matters reported through channels other than the whistle blowing hotline would be forwarded to the Internal Audit Unit for further investigation.



#### ●● The responsibilities of this unit include:

- ▶ The receiving and recording of matters reported.
- ▶ The evaluation and assessment of the matter to establish whether to investigate further.
- ▶ The investigation itself, unless direction on the investigation is deemed necessary to be provided by an Investigation Team.
- ▶ The preparation / review and endorsement of the investigation report, including recommendations on follow-up actions.
- ▶ To inform the whistleblower, where feasible, when investigations have concluded. Details of the investigation / actions taken will be kept confidential and will not be revealed to the whistleblower.
- ▶ Annual review of policy and recommendation of enhancements.

All matters reported will be reviewed within a reasonable time frame by the Whistle Blowing Unit and a decision taken on whether to proceed with a detailed investigation. .

Where the matter reported involves senior management, fraud, misappropriation of funds or bribery, the Audit Committee Chairman must be informed immediately. A dedicated email address would be made available for direct reporting to the Audit Committee Chairman, if necessary.

## 4

### CONFIDENTIALITY OF WHISTLEBLOWER & WHISTLEBLOWEE IDENTITY

**T**he whistleblower's identity will be kept confidential. The number of employees involved in the investigation will be kept to a minimum so as to ensure that the confidentiality of the case and the whistleblower is maintained. The identity of the whistleblowee will be kept confidential until there is sufficient evidence to support that it is a genuine case.

## 5

### PROTECTION FOR WHISTLEBLOWER

**C**The company provides assurance that the whistleblower's identity will be kept confidential unless such disclosure is required by the court or other regulatory authorities.

The company will not tolerate victimisation of the whistleblower, and disciplinary action will be taken against those who victimise the whistleblower.

The company provides assurance that the employment of the whistleblower will be protected even if the claim of malpractice proves to be erroneous provided the report has been made in good faith. However, reporting with malicious intent will not be tolerated.

## PROTECTION FOR COMPANY AND WHISTLEBLOWEE

## 5

Information pertaining to the whistle blowing case will be kept confidential and restricted to the group of designated officers in charge of the investigation. This is to prevent unnecessary leakage of information which could result in potential law suits if there is insufficient evidence to support the case.



The company will ensure there are sufficient facts and evidence to support the action / decision to be taken against the whistleblowee, and that the evidence is able to stand up to cross-examination / scrutiny in the courts.



The company will ensure that all whistleblowees will not be convicted of any wrongdoing or be unduly penalised until the case facts are proven to be genuine and sufficient evidence is in place to support the case.

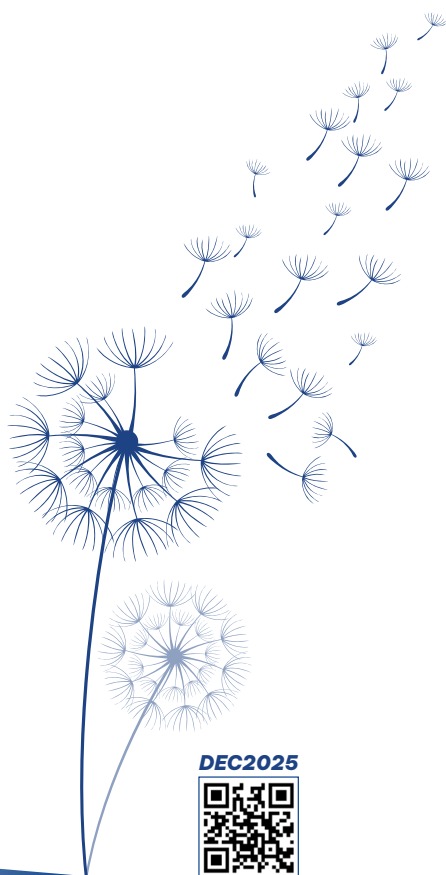


# **SOTRANS**

*Moving forward together*

## **SOUTH LOGISTICS JOINT STOCK COMPANY**

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- ▶ (84.28) 6268 5858 ▶ [info@sotrans.com.vn](mailto:info@sotrans.com.vn)
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