

ANTI-CORRUPTION AND ANTI-BRIBERY POLICY

ACSV Legal is committed to achieving the highest standards of ethical conduct and to ensuring that it, its partners, its employees and others who may provide services on its behalf, act in compliance with all applicable laws of Vietnam. This includes compliance with all laws, domestic and foreign, prohibiting improper payments or inducements to any person, including public officials.¹

Article 1. Applicability

This anti-corruption and anti-bribery policy (**Policy**) applies to applies, subject to and in accordance with any applicable local law and regulatory requirement, to ACSV Legal Vietnam Company Limited (**ACSV Legal**), its employees and its representatives.

Article 2. Interpretation of terms

For the purpose of this Policy, the following terms will have the meaning as below:

1. **Anti-Corruption and Anti-Bribery Official** means the employee of ACSV Legal in charge of the application of this Policy.
2. **Bribe** means a financial or other advantage, intended to induce a person to give improper assistance in breach of their duty, or to otherwise improperly influence someone with the underlying purpose of obtaining or retaining business, or an advantage in the course of business, and 'facilitation payments' are small bribes made to government or public officials to speed up routine administrative processes or other actions;
3. **Employee** means a person employed by ACSV Legal;
4. **Financial or other advantage** means not only cash but also gifts, gift cards, items bearing logos and other tangible items, electronic equipment, clothing, meals, entertainment (for example, concert, theatre, sport, or other similar event invitations without a prevailing business character), travel, lodging, transportation, loans, use of property or equipment, charitable contributions, and job offers;
5. **Public Official** means:
 - a. all officials, employees, agents, and representatives of any branch or level of the government (executive, legislative or judicial whether national, state or local) or of any government department or agency, including advisers to such agencies and branches;
 - b. political parties, party officials, and candidates for office;
 - c. directors, officers, and employees of state-owned or controlled companies;
 - d. officials and employees of public international organisations such as the World Bank, the European Union, or the United Nations;
 - e. the consultants, advisers, agents and other representatives of the entities or individuals listed under c and d; and
 - f. any other person who, by reason of domestic law in which ACSV Legal practices, would be considered or deemed a Public Official;
6. **Representative** means any organisation or individual acting on behalf of ACSV Legal.

Article 3. Giving bribes

ACSV Legal's Employees and Representatives must not make; offer or promise to make; or authorise or procure anyone to make any payment or gift of money or anything of value, or gift or conveyance of any financial or other advantage, either directly or indirectly, to or for the benefit of any person including a Public Official whether domestic or foreign that is or may appear to be inducing, securing, or rewarding the improper performance by any person of any function or activity whether or not it was done to obtain or retain business or a business advantage.

Article 4. Receiving bribes

ACSV Legal's Employees and Representatives must not solicit, request, agree to receive or accept, directly or indirectly, any financial or other advantage or anything of value that is (or may appear to be) related to inducing or rewarding improper performance by any of ACSV Legal's Employees or Representatives of any function or activity.

Article 5 Paying bribes through a third party

ACSV Legal's Employees and Representatives must not make; offer or promise to make; authorise or procure anyone to make any payment or gift of money or anything of value, or gift or conveyance of any financial or other advantage, either directly or

indirectly, to a third party if they know or suspect that it will be offered to or for the benefit of any person (including a Public Official whether domestic or foreign) and that it will be or may appear to be inducing, securing, or rewarding the improper performance by any person of any function or activity whether or not it will be done to obtain or retain business or a business advantage.

Article 6 Helping or allowing others to give or receive bribes

ACSV Legal's Employees and Representatives must not consent to, connive in, aid or abet, counsel or procure the commission of any of the above; nor conspire with, aid or abet, counsel or procure any third party, including a client of ACSV Legal, in the contravention of any applicable anti-corruption laws.

Article 7 Internal controls

ACSV Legal shall maintain a reasonable system of internal controls to prevent any improper or corrupt payments; and ensure that all financial transactions are accurately and fairly recorded in its books and records.

Article 8 Effect of failure to comply

ACSV Legal's Employees or Representatives who contravene any applicable anti-corruption laws may expose ACSV Legal and themselves to significant criminal and/or civil sanctions. A failure to act in accordance with the letter and spirit of applicable anti-corruption laws and this Policy may result in disciplinary or other action by ACSV Legal against the persons concerned. Such failure may also be reportable to and/or give rise to disciplinary action by professional bodies regulating ACSV Legal's Employee or Representative.

Article 9 Applicable Anti-Corruption Laws

ACSV Legal's Employees and Representatives shall comply with the Vietnamese anti-corruption laws. However, the US Foreign Corrupt Practices Act (**FCPA**) and the UK Bribery Act 2010 (the **Bribery Act**) have global application.¹

ACSV Legal's Employees and Representatives should be aware of the circumstances when corruption concerns may arise as a result of anti-corruption laws of their own and other jurisdictions and adjust their behaviour accordingly, even though they are not expected to become experts in the anti-corruption laws applicable to them.

If in doubt, an ACSV Legal Employee or Representative should seek guidance from the relevant Anti-Corruption Official appointed by ACSV Legal.

Article 10 Risk Assessment and Procedures

ACSV Legal regularly carries out risk assessment identifying and prioritising anti-corruption risks. This includes an evaluation of the jurisdiction in which ACSV Legal operates, the markets for its particular services, the extent to which it uses third parties to act on its behalf, and the degree of interaction with Public Officials.

Article 11 Education and Training

ACSV Legal implements and maintains a program to provide regular anti-corruption education and training to its Employees and Representatives.

Article 12 Questions

Any questions about this Policy should be raised with the directors of ACSV Legal.

¹ The nationals of other countries may also be prosecuted under the FCPA if the conduct amounting to the bribery offense has a connection with the United States. Under US law, any ACSV Legal Employee or Representative who commits a bribery offense contrary to the FCPA will also expose ACSV Legal to the risk of prosecution. Pursuant to the Bribery Act, all UK citizens, persons who are ordinarily resident in the UK as well as companies and partnerships which are incorporated or formed in the UK, may be prosecuted in the UK for bribery offenses, even if those offenses were committed wholly outside the United Kingdom. Furthermore, if ACSV Legal Employees or Representatives commit a bribery offense anywhere in the world, ACSV Legal Employees or Representatives may be prosecuted in the UK courts for failing to prevent that bribery from occurring.