



MASAN CONSUMER CORPORATION

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INTERNAL LABOR REGULATIONS

*Issued together with Decision No. 14 /2021/QD-MSC
signed by the General Director of Masan Consumer Corporation dated 14 April 2021*

ENGLISH TRANSLATION FOR REFERENCE PURPOSE ONLY

Ho Chi Minh City, April 2021

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 2/30

CONTENT

Chapter I GENERAL PROVISIONS.....	4
Article 1: Scope of adjustment.....	4
Article 2: Subjects of application.....	4
Article 3: Other provisions.....	4
Article 4: Enforcement effect.....	4
CHAPTER II LABOR CONTRACT	4
Article 5: Probation.....	4
Article 6: Transferring employees to jobs other than the signed contracts.....	5
Article 7: Procedures for unilateral termination of labor contracts.....	6
CHAPTER III WORKING HOURS – REST TIME.....	6
Article 8: Working hours and rest periods.....	6
Article 9: Overtime	8
Article 10: Weekly Holidays	8
Article 11: Public holidays and Tet holidays	8
Article 12: Annual Leave.....	9
Article 13: Personal leave, unpaid leave	9
Article 14. Social insurance-covered leave.....	10
Article 15. Working and rest Rest period of female employees	10
CHAPTER IV ORDER AND BEHAVIOR IN THE COMPANY	11
Article 16: General provisions.....	11
Article 17: Conduct and Prohibited Acts of Employees.....	13
Article 18: Acts of sexual harassment; Order and procedures for handling acts of sexual harassment at the workplace.....	15
Article 19: Regulations on entry and exit.....	16
Chapter V PROTECTION OF ASSETS AND BUSINESS TECHNOLOGY SECRETS	17
Article 20: Protection of assets.....	17
Article 21: Protection of business technology secrets.....	18
Article 22: Regulations on information safety and confidentiality.....	19
Chapter VI OCCUPATIONAL SAFETY – OCCUPATIONAL HYGIENE	20
Article 23: Occupational safety.....	20
Article 24: Occupational hygiene.....	22
Article 25: Environmental protection.....	22

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 3/30

Chapter VII LABOR DISCIPLINE AND MATERIAL RESPONSIBILITY	22
Article 26: Violations of labor discipline.....	22
Article 27: Forms of handling labor discipline	22
Article 28: Abolition of discipline, reduction of the time limit for observing labor discipline	23
Article 29.- Extent of damage as a basis for disciplinary action	23
Article 30: Forms of reprimand.....	23
Article 31: The form of extending the salary increase period shall not exceed 06 months; Dismissal	24
Article 32: Forms of dismissal.....	26
Article 33: The employee fails to complete the work under the contract.....	27
Article 34: Material responsibility.....	27
Article 35: Principles and order of handling labor discipline	28
Article 36: Temporary suspension of work of employees	29
Chapter VIII Enforcement provisions.....	29
Article 37: Implementation provisions.....	29

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 4/30

- Pursuant to the Labor Code No. 45/2019/QH14 dated 20/11/2019 ("Labor Code 2019") and legal documents detailing and guiding the Labor Code;
- Decree No. **145/2020/ND-CP** of the Government issued on 14/12/2020 takes effect from 01/02/2021 detailing and guiding the implementation of a number of articles of the Labor Code on working conditions and labor relations.
- Based on the actual situation of business organizations and labor organizations in the Company, the General Director of Masan Consumer Corporation promulgates the Company's Internal Labor Regulations including the following provisions:

Chapter I GENERAL PROVISIONS

Article 1: Scope of adjustment

Internal Labor Regulations include Regulations on labor-related issues that employees and employers must comply with when working at Masan Consumer Corporation (hereinafter referred to as "MSC" or "Company").

Article 2: Subjects of application

Internal Labor Regulations are applied to the Employer and all employees who are recruited and working in the Company (including probationary employees, people who are being trained, ...) in all forms of labor contracts.

Article 3: Other provisions

Other arising cases not specified in this Internal Labor Regulations will be governed by the Collective Labor Agreement, the Labor Law or settled by the Chief Executive Officer of the Company on the basis of the current Labor Law.

Article 4: Enforcement effect

This Internal Labor Regulations takes effect after 15 days from the date the Governing Body in charge of labor receives the dossier of registration of the Internal Labor Regulations.

CHAPTER II LABOR CONTRACT

Article 5: Probation

1. The employer and the employee can agree on the probationary work, rights and obligations of the two parties during the probationary period, in accordance with Articles 24, 25, 26, 27 of the Labor Code 2019.
2. Probation period is not applied to employees with labor contracts less than 01 month.
3. The probationary period is based on the nature and complexity of the job, but only 01 probationary period is allowed for a job and the following conditions are satisfied:
 - 3.1. Not exceeding 180 days for the work of the enterprise manager in accordance with the provisions of the Law on Enterprises, the Law on Management and Use of State Capital Invested in Production and Business at Enterprises;

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 5/30

- 3.2. Not more than 60 days for jobs with professional titles requiring professional and technical qualifications from college or higher;
- 3.3. Not more than 30 days for jobs with professional titles that require professional and technical qualifications of intermediate vocational level, professional intermediate level, technical workers and professional staff;
- 3.4. No more than 6 working days for other jobs.
4. The salary of the employee during the probationary period shall be agreed upon by the two parties but must be at least equal to 85% of the salary of that job.
5. During the probationary period, the employer and the employee have the right to cancel the probationary agreement without prior notice and without compensation if the probationary work does not meet the requirements agreed upon by the two parties.
6. Unless the current labor law on probationary termination provides otherwise:
 - 6.1. Within 03 days before the end of the probationary period, for employees doing jobs with a probationary period specified in Clauses 3.1, 3.2 and 3.3 of this Article, the employer must notify the employee of the results of the employee's probationary work.
 - 6.2. Upon the end of the probationary period, for employees doing jobs with a probationary period specified in Clause 3.4 of this Article, the employer must notify the employee of the results of the employee's probationary work.
 - 6.3. In case the probationary work is satisfactory, at the end of the probationary period, the employer must enter into a labor contract with the employee.

Article 6: Transferring employees to jobs other than the signed contracts

1. When encountering unexpected difficulties due to natural disasters, fires, epidemics, applying measures to prevent and remedy occupational accidents, occupational diseases, electricity and water incidents or due to production and business needs, the employer is entitled to temporarily transfer the employee to do a job other than the labor contract, but must not exceed 60 cumulative working days in a year; In case the employee is transferred to do a job other than the labor contract for more than 60 cumulative working days in a year in 01 year, it may only be done when the employee agrees in writing.

Cases in which the employer is allowed to temporarily transfer the employee to do a job other than the signed contract due to production and business needs include:

- Production output and production demand decreased due to a decrease in orders;
 - Change of production and business locations;
 - Change of business lines;
 - Changing business forms, methods, and organizational structures;
 - Technological change;
 - Changing the product profile (e.g., switching to product lines that do not require human resources);
 - Participate in project implementation or perform unexpected tasks.
2. When temporarily transferring an employee to do a job other than the labor contract, the employer must notify the employee at least 03 working days in advance, clearly notify the temporary work duration and arrange the job in accordance with the employee's health and gender.
 3. Employees who do the jobs specified in Clause 1 of this Article shall be paid according to their new jobs; if the salary of the new job is lower than the salary of the old job, the old salary shall

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 6/30

be kept the same for 30 working days. The salary for the new job must be at least 85% of the salary of the old job but not lower than the regional minimum wage level prescribed by the Government.

4. In case the employer temporarily transfers the employee to do a job other than the labor contract and in accordance with the provisions of law but the employee does not agree and does not come to the company to work, it is considered that the employee voluntarily quit the job.
5. In case the employee is not healthy enough to perform the work under the labor contract (based on the conclusion of the competent medical facility), the Company will arrange to transfer the employee to another suitable job, and at the same time renegotiate with the employee the terms of the new labor contract (salary and other benefits respectively) with a new job position.

Article 7: Procedures for unilateral termination of labor contracts

1. For Employees
 - When the employee wishes to unilaterally terminate the labor contract, he or she must notify the Company in writing in advance according to the time limit specified in Article 35 of the Labor Code 2019.
 - In case the employee unilaterally terminates the labor contract illegally, he must pay compensation and perform other obligations as prescribed in Article 40 of the Labor Code 2019 and current regulations of the State.
2. For Employers
 - When the employer unilaterally terminates the labor contract, it must notify the employee in writing in advance according to the time limit specified in Article 36 of the Labor Code 2019.
 - In case the employer unilaterally terminates the labor contract illegally, it must perform the obligations as prescribed in Article 41 of the Labor Code 2019 and current regulations of the State.

**CHAPTER III
WORKING HOURS – REST TIME**

Article 8: Working hours and rest periods

1. Working time is the period of time when employees must be present at the working location, work and perform assigned tasks in accordance with the Company's Internal Labor Regulations.

Employees	Working Mode 44 hours/week	Working Mode 48 hours/week
Having a working location at the head office, representative office in Hanoi	Monday to Friday: Morning : 08:00 – 12:00 Lunch Break : 12:00 – 13:00 Afternoon : 13:00 – 17:45	Monday to Saturday: Morning : 08:00 – 12:00 Lunch Break : 12:00 – 13:00 Afternoon : 13:00 – 17:00



INTERNAL LABOR REGULATIONS

Item No.: MSC/NS/NQ-001

Issue time: 02

Date of issue: / /2021

Number of pages: 7/30

Employees	Working Mode 44 hours/week	Working Mode 48 hours/week
There are working locations at the Company's branches	Monday to Friday: Morning : 07:30 – 12:00 Lunch Break : 12:00 – 12:45 Afternoon : 12:45 – 16:45	Monday to Saturday: Morning : 08:00 – 12:00 Lunch Break : 12:00 – 13:00 Afternoon : 13:00 – 17:00
There are working locations in factories	Monday to Friday: Morning : 08:00 – 12:00 Lunch Break : 12:00 – 12:45 Afternoon : 12:45 – 16:45 Saturday: Morning : 08:00 – 12:00	Monday to Saturday: Morning : 08:00 – 12:00 Lunch Break : 12:00 – 12:45 Afternoon : 12:45 – 16:45
Having a working location at an office or other working location	Monday to Friday: Morning : 08:00 – 12:00 Lunch Break : 12:00 – 13:00 Afternoon : 13:00 – 17:00 Saturday: Morning : 08:00 – 12:00	Monday to Saturday: Morning : 08:00 – 12:00 Lunch Break : 12:00 – 13:00 Afternoon : 13:00 – 17:00

Employees	Working Mode 48 hours/week <i>MMB & MHD Factory</i>	Working Mode 48 hours/week <i>Other Factories</i>
Working in production shifts	Shift 1: 06:30 – 14:30 (Break between shifts: 10:00 – 10:30) Shift 2: 14:30 – 22:30 (Break between shifts 18:00 – 18:30) Shift 3: 22:30 – 06:30 (Break between shifts 02:00 – 02:45)	Shift 1: 06:00 – 14:00 (Break between shifts: 10:00 – 10:30) Shift 2: 14:00 – 22:00 (Break between shifts 18:00 – 18:30) Shift 3: 22:00 – 06:00 (Break between shifts 02:00 – 02:45)

Employees	Working Mode 40 hours/week	Working Mode 48 hours/week
Working at VCF	Monday to Friday: Morning : 07:15 – 11:45 Lunch Break : 11:45 – 12:30 Afternoon : 12:30 – 16:00	Monday to Saturday: Morning : 07:15 – 11:45 Lunch Break : 11:45 – 12:30 Afternoon : 12:30 – 16:00

Notes:

- Lunch break is not included in working time;
- Shift leave: Employees working in shifts are entitled to take at least 12 hours off before

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 8/30

- switching to another shift;
- In addition to the mid-shift break time during the production shift as above, the employee is also entitled to two short breaks, each 5 minutes and will be arranged alternately in the working shift in accordance with the Company's production situation;
 - In other cases, it will be according to the agreement between the Company, the Trade Union and the Department/Division to ensure the provisions of the Law.
2. The working hours may be changed and arranged to suit the situation and production and business needs of the Company but ensure that they do not exceed the working time agreed with the Employee under the labor contract.
 3. Before working hours, the employee must complete the needs of the individual (if any) to start work on time as prescribed above.

Article 9: Overtime

1. An employer may employ an employee to work overtime when the following conditions are fully met:
 - 1.1. With the consent of the employee;
 - 1.2. The number of overtime hours must not exceed 50% of the normal working hours in a day; in case of application of regulations on weekly work, the total number of normal working hours and overtime hours shall not exceed 12 hours in a day; not more than 40 hours in a month and not more than 200 hours in a year.
2. Regulations on organizing overtime work from over 200 hours to 300 hours in a year: comply with the provisions of Clause 3, Article 107 of the Labor Code 2019.
3. The overtime work of each employee in general will be carried out when there is an overtime agreement and the employee will be paid overtime pay in accordance with the provisions of labor law.

Article 10: Weekly Holidays

1. The weekly holiday is Sunday.
2. For the case of working under the 3-shift regime, the employee's weekly holiday depends on the pre-announced working schedule of each department. Every week, employees are entitled to at least one day off (24 hours continuously).
3. In special cases where weekly leave is not possible due to the labor cycle, the employer is responsible for ensuring that the employee is entitled to at least 04 days of leave for an average of 01 month.

Article 11: Public holidays and Tet holidays

1. Employees are entitled to full pay leave on the following public holidays and Tet holidays:
 - 1.1. New Year : 01 day (January 01 of the lunar calendar)
 - 1.2. Lunar New Year : 05 days
 - 1.3. Hung King's Birthday : 01 day (10th day of the 3rd lunar month)
 - 1.4. Victory Day : 01 day (April 30 in the solar calendar)
 - 1.5. International Labour Day : 01 day (May 1 of the calendar month)
 - 1.6. National Day : 02 days (02 September calendar day and 01 day immediately preceding or following)
2. Employees who are foreign citizens working in Vietnam, in addition to public holidays as

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 9/30

prescribed in Clause 1 of this Article, are also entitled to 01 day off for the traditional national New Year and 01 day for the National Day of the country of which the employee has nationality.

3. When the above-mentioned holidays coincide with weekly holidays, the employee is entitled to compensatory leave on the next day.

Article 12: Annual Leave

1. General principle: Employees take annual leave, enjoy full salary on the basis of reasonable arrangement and with a sense of responsibility, do not affect the Company's production and business activities and are implemented in accordance with Article 113 of the Labor Code 2019. The company encourages employees to take annual leave (leave) to regenerate labor force and improve work quality.
2. Employees who have worked for the Company for full 12 months are entitled to annual leave and full salary according to the labor contract as follows:
 - 2.1. 12 working days for employees working under normal conditions;
 - 2.2. 14 working days for underage employees, disabled employees, people doing heavy, hazardous and dangerous occupations and jobs;
 - 2.3. 16 working days for people doing particularly heavy, hazardous and dangerous occupations and jobs.

The number of annual leave days increases according to the working seniority, for every full 05 years of working for the Company, they are entitled to 01 additional day of leave.
3. If the employee has worked at the Company for less than 12 months, the annual leave will be calculated according to the proportion of the number of working months in the year.
4. The annual holiday cycle starts on January 1 and closes on December 31 every year. The employee must arrange the use of annual leave (leave) in the corresponding year according to the calendar arranged by the Company or approved according to the employee's annual leave application. Special cases must be approved in advance by the General Director/Authorized Person of the General Director.
5. By December 31, if the employee has not used up the number of annual leave days, depending on the employee's wishes, the Company will consider the employee to use half (1/2) of the unused leave days of the previous year (maximum 06 days) until the end of March 31 of the following year. Accordingly, half (1/2) of the remaining unused leave days of the previous year will expire and the corresponding salary will not be paid, and after March 31 of the following year, if the extended leave days are not used up, this number of leave days will also automatically expire and the corresponding salary will not be paid.
6. The company can agree to arrange departments to take collective annual leave during the time when it is necessary to repair machinery, during the time of construction, repair of the headquarters or tourism, Tet holidays, etc.
7. Specific regulations and methods of annual leave are specified in detail in the Regulations on annual leave or relevant regulations and processes issued by the Company from time to time.

Article 13: Personal leave, unpaid leave

1. Employees are entitled to leave their jobs separately but still receive full salary in the following cases:
 - 1.1. Marriage: 03 days off;
 - 1.2. Married biological children and adopted children: 01 day off;

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 10/30

1.3. In the event of death of the employee's biological or adoptive parents; the spouse's biological or adoptive parents; the employee's spouse; or the employee's biological or adopted children: 03 days off.

In all of the above cases, legal documents must be presented (marriage certificates, death certificates, etc.).

2. The employee is entitled to 01 day of unpaid leave and must notify the Company when the grandfather, grandmother, grandfather, grandmother, brother, sister or sibling dies; father or mother is married; siblings get married.
3. If the employee needs to take additional leave for any other personal reason, he or she must submit an application stating the reason and apply for permission from the General Director/Person authorized by the General Director, only after being approved.
4. Each unpaid leave must not exceed 10 consecutive days, a total of no more than 30 cumulative days in a year. Special cases of leave exceeding the prescribed number of days as above must be approved by the General Director/Person authorized by the General Director.
5. If the employee takes unpaid leave for 10 consecutive days or more, depending on the level of job requirements, the Head of the department will be responsible for proposing recruitment (seasonal, arrangement, job rotation, part-time) to ensure the operation of the department.
6. The arrangement and agreement on personal leave and unpaid leave will be specified based on the Regulation on determination of working days or relevant regulations and procedures issued by the Company from time to time.

Article 14. Social insurance-covered leave

1. Employees who leave their jobs due to illness or maternity or take leave to take care of children under 7 years old who are sick or have an accident certified by a competent medical examination and treatment facility as prescribed and convalescence after a period of illness or maternity will be entitled to social insurance benefits in accordance with the Law on Social Insurance.

When taking social insurance-covered leave, the employee must submit a leave application approved by the authorised part.

Cases of unexpected sick leave (cannot apply for prior permission according to the Company's regulations): at least 01 hour after the start of the shift or working hours, the employee needs to notify the direct manager or the Human Resources Department by phone about his or her unexpected leave.

2. Maximum sick leave: calculated according to working days, excluding public holidays, Tet holidays, and weekly holidays. The time off due to sickness, maternity, taking care of sick children under 7 years old, convalescence after the period of sickness or maternity shall comply with the provisions of the Law on Social Insurance and guiding documents, amended and supplemented from time to time (if any).

Article 15. Working and rest Rest period of female employees

1. Working time during pregnancy, after childbirth
 - 1.1. Female employees who are pregnant from the 7th month of pregnancy or are raising children under 12 months old **are not allowed to** work at night, work overtime or go on business trips;
 - 1.2. Female employees during the period of raising children under 12 months old: 60 minutes

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 11/30

- off every day during working time;
- 1.3. Female employees who work in heavy, hazardous or dangerous occupations or jobs or particularly heavy, hazardous or dangerous occupations or jobs that adversely affect reproductive and child-rearing functions during pregnancy and have notified the Company shall be transferred to lighter and safer jobs by the company or reduced 01 hour of daily work without any reduction in salary and rights and benefits until the end of the period of raising children under 12 months old.
 2. Female employees who give birth
 - 2.1. Female employees who give birth are entitled to maternity leave, the total leave before and after childbirth is 06 months (including public holidays, Tet holidays, and weekly holidays). In case of female employees with twins or more, from the 2nd child onwards, for each child, the mother is entitled to an additional 01 month of leave;
 - 2.2. The maximum period of maternity leave before giving birth is not more than 02 months;
 - 2.3. After the expiration of the prescribed maternity leave, if there is a need, female employees can apply for additional unpaid leave. Extra leave shall only be implemented when the female employee carries out procedures for applying for additional leave and has the written consent of the employer;
 - 2.4. The Company does not encourage female employees to work during maternity leave in accordance with the law. In case a female employee wishes to go to work during maternity leave, it is necessary to fully meet the following requirements:
 - Having taken leave for at least 04 (four) months;
 - Having a certification from a competent medical examination and treatment establishment that going to work early is not harmful to health;
 - Agreed in writing by the Company's authorized representative.
 In this case, in addition to the salary of working days paid by the employer, the female employee continues to be entitled to maternity benefits in accordance with the law on Social Insurance.
 3. The working regime of female employees in other cases shall comply with the provisions of current law and the agreement between the employee and the employer

CHAPTER IV ORDER AND BEHAVIOR IN THE COMPANY

Article 16: General provisions

1. Manage attendance and company entry and exit
 - 1.1. Employees must be present at the workplace before the prescribed time to complete their personal living needs (if any) and prepare for work, must not be late early without good reasons/force majeure reasons and without the consent of their direct managers. Special cases that need to be approved by the General Director/Person authorized by the General Director;
 - 1.2. Employees working in workplaces with timekeepers are obliged to click their fingerprints or swipe their timesheets when entering and leaving the workplace. This recognizes the presence of employees at the workplace;
 - 1.3. Employees are not allowed to click fingerprints or swipe timesheets when they do

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 12/30

not have a work schedule. It is strictly forbidden to swipe the timekeeping card on behalf of others, exchange cards for each other or cheat on timekeeping and swiping cards in any form;

- 1.4. Employees working in provinces and cities according to the assigned and agreed areas will be present and perform the work in accordance with the work plan approved by the direct manager.
2. Employee Card (Employee Nameplate)
 - 2.1. The Company issues Employee Cards to all Employees in the Company;
 - 2.2. Employees must wear an Employee Card during their working time at the Company. Particularly, employees working in the production area do not wear employee cards, but must carry/keep the cards in their bodies to present to relevant departments when requested;
 - 2.3. When the card is lost, damaged or the information on the card needs to be changed, the employee must notify the management and Human Resources Department for assistance in reissuing the card. In case of damage or loss of the card, the employee must bear the cost of reissuing the new card;
 - 2.4. Employees are not allowed to lend their Employee Cards to others nor use their Employee Cards for other purposes not related to work;
 - 2.5. Upon termination of the Labor Contract, the Employee must return the Employee Card to the Company.
3. Workplace:

The working position of the Employee will be assigned by the direct manager. Unless permitted, the Employee is obliged to comply with the following:

 - 3.1. During working hours:
 - Employees are not allowed to leave the Company without permission, perform personal tasks during working hours, or work outside their functions, tasks, and authorities. Heads of departments/units have the right to request unauthorized employees to leave the area under their charge;
 - Employees are not allowed to enter areas that do not belong to their duties, do not enter prohibited areas;
 - Heads of departments and units have the right to request irresponsible employees to leave the area under their charge.
 - 3.2. At factories, when working hours are over: Employees are not allowed to stay in the Company, except for cases approved according to regulations.
4. Visitors to the Company
 - 4.1. When there are visitors to work and visit the company
 - Employees must apply for permission in advance and must obtain permission from the Board of Directors of the Company or Heads of relevant professional departments/departments;
 - When allowed to receive guests at the Company: Employees receive guests in the reception area or meeting room and are not allowed to receive guests at the workplace (desk).
 - 4.2. Personal Visits
 - Employees are not allowed to meet relatives or friends (hereinafter referred to as

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 13/30

- guests) in the Company and/or during working hours for personal purposes;
- In case of necessity: Guests will be asked to wait at the gate while the security guard contacts the staff (who needs to be met). This employee must consult his or her direct management and the maximum time for personal visits is not more than 20 minutes in a working day;
- Special cases need to be approved according to regulations.

Article 17: Conduct and Prohibited Acts of Employees

1. Conduct Requirements Employees are required to:
 - 1.1. Wear appropriate and safe clothing suitable for the workplace.
 - 1.2. Respect colleagues, partners, customers, and maintain proper manners in accordance with social ethics, company rules, and the laws of Vietnam.
 - 1.3. Cooperate in the spirit of solidarity, support, and continuous learning at work.
 - 1.4. Use the Company's assets, equipment, materials, electricity, and water economically; preserve and avoid waste. Employees are encouraged to reuse internal office supplies (e.g., paper, envelopes) where possible.
 - 1.5. Maintain a serious, professional, and neat working style. Employees must ensure hygiene and order at their work area and the company premises. Garbage must be disposed of in designated places.
 - 1.6. Keep tools, supplies, and equipment in their proper places; do not damage, write graffiti, litter, or spit arbitrarily; use restrooms properly.
 - 1.7. Take care of their personal belongings. The Company shall not be responsible for any loss or damage to personal property.
 - 1.8. Report immediately to management upon detecting acts that violate internal rules, infringe on the Company's assets, or harm the legitimate interests of others. Employees must provide truthful information during investigations by the Company or competent authorities.
 - 1.9. Comply fully with the Company's Information Security, Transparency, and Non-Competition Agreement and other commitments signed with the Company.
2. What employees are not allowed to do
 - 2.1. Violate any regulations on Order and Conduct in the Company as stipulated in Chapter IV of these Labor Regulations.
 - 2.2. Violate any regulations on Working Time – Rest Time as stipulated in Chapter III of these Labor Regulations.
 - 2.3. Violate any regulations on occupational safety, hygiene and safety in Chapter VI of these Labor Regulations or regulations on Food Hygiene and Safety.
 - 2.4. Take time off work without permission or fail to participate in compulsory meetings, collective activities, or training sessions as requested by the Company without a plausible reason.
 - 2.5. Use the Company's working time for personal matters such as sleeping, playing games, or other unrelated activities.
 - 2.6. Gather or organize any sports or entertainment activities within the Company premises, except where such activities are organized or permitted by the Company or the Executive Committee of the Trade Union.
 - 2.7. Provide or update incorrect or insufficient personal information to the Company, including



INTERNAL LABOR REGULATIONS

Item No.: MSC/NS/NQ-001

Issue time: 02

Date of issue: / /2021

Number of pages: 14/30

- but not limited to full name, date of birth, gender, place of residence, education level, vocational skill level, health status certification, and other matters directly related to the conclusion and performance of labor contracts.
- 2.8. Bring electronic devices with video recording and internet connection functions (e.g., Wi-Fi, 3G, 4G, or other data connections) into the production area, unless written permission is granted for work-related purposes.
 - 2.9. Leave the working position or fail to hand over work between two working shifts when no replacement has arrived, or arbitrarily quit or change shifts without approval from the superior.
 - 2.10. Use, relocate, alter, or repair machinery, equipment, tools, or any other Company assets without permission from a competent person.
 - 2.11. Destroy or damage machinery, equipment, or property belonging to the Company or other individuals within the Company.
 - 2.12. Waste the Company's raw materials.
 - 2.13. Disclose, discuss, or share information regarding salaries, bonuses, income levels, or benefits of other individuals or employees.
 - 2.14. Commit fraudulent acts in timekeeping or salary calculation.
 - 2.15. Form factions that divide or disrupt internal unity, gather to cause insecurity or disorder within the Company, or incite or entice others to participate in such activities.
 - 2.16. Use words or actions that threaten, seek revenge, or insult the honor, dignity, or religious beliefs of colleagues, customers, or partners in any form.
 - 2.17. Mislead, fabricate, or slander others for any purpose.
 - 2.18. Violate regulations prohibiting smoking in the workplace, especially in areas marked with non-smoking signs.
 - 2.19. Violate regulations on the management or operation of camera systems.
 - 2.20. Use the Company's name or publications bearing the Company's name or logo (e.g., envelopes, letterheads) in transactions or business for personal purposes, or misuse the Company's logo, text, or image in business transactions.
 - 2.21. Instigate, intimidate, incite, propagate, entice, seduce, or cause fear to force others to violate the Company's processes, regulations, internal rules, or legal provisions.
 - 2.22. Organize meetings or distribute documents with content unrelated to the Company's production or business activities without the Company's approval, except where permitted by law.
 - 2.23. View, store, or propagate books, stories, images, or articles with reactionary or unhealthy content in any form.
 - 2.24. Speak publicly, on mass media, or social networks about issues related to the Company's activities, guidelines, or policies unless authorized by competent persons.
 - 2.25. Answer media interviews without being assigned by the Company. If contacted by reporters or media companies, employees must report to management to ensure requests are routed to competent persons.
 - 2.26. Post or discuss confidential information, images, clips, or documents—including but not limited to business or production plans, financial data, product development, production methods, salary, welfare, personnel policies, customer or supplier information—on websites, social networks, chat groups (e.g., Viber, Zalo, Messenger), or other mass media unless officially assigned. If unsure about confidentiality, employees must consult

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 15/30

the Head of Department or Human Resources.

- 2.27. Post or comment on images or information about the Board of Directors or Executive Board on mass media or social networks in any form.
- 2.28. Express personal views on social or political issues on mass media or social networks using the Company's name or position.
- 2.29. Hide or use weapons, explosives, explosive precursors, incendiary substances, or other dangerous items (as defined by the Law on Management of Weapons, Explosives, and Combat Tools) within the Company or at Company-organized events.
- 2.30. Consume alcohol, beer, or stimulants within the Company and/or during working hours, or arrive at work intoxicated or smelling of alcohol or beer, except in cases of reception or communication with Company consent.
- 2.31. If an employee shows signs of intoxication or stimulant use during working hours, the direct manager has the right to request the employee to leave the Company and initiate disciplinary procedures in accordance with these Labor Regulations.
- 2.32. Harass, bargain, solicit, or accept bribes, commissions, incentives, or gifts of high liquidity (e.g., stocks, gems, precious metals, cash, loans) in any form while performing assigned tasks or receiving remuneration that may influence decisions involving the Company's partners, suppliers, or contractors.
- 2.33. Arbitrarily perform or assist suppliers or partners in preparing documents related to purchasing, selling, bidding, auctioning, or any transaction with the Company; conceal or assist in concealing wrongdoing during service provision.
- 2.34. Commit fraudulent acts such as using illegal or invalid invoices, documents, or vouchers; falsifying or modifying information, signatures, seals, data, or documents; or tampering with the Company's data systems (e.g., DMS, ERP, SAP, Camera, or any other system).
- 2.35. Resolve conflicts through violence, incite or intentionally cause injury to others, or engage in fighting within the Company and/or during working hours.
- 2.36. Organize, participate in, or promote gambling in any form within the Company and/or during working hours.
- 2.37. Store, trade, or use drugs, narcotic substances, anesthetics, or prohibited substances within the Company and/or during working hours.
- 2.38. Remove Company assets without consent from a competent person. This act is considered theft, regardless of the asset's value, condition, or usability.
- 2.39. Commit any other acts prohibited under the Labor Code or the Company's statutes, internal rules, regulations, or labor policies as issued from time to time.

Article 18: Acts of sexual harassment; Order and procedures for handling acts of sexual harassment at the workplace

1. Acts that do not comply with the code of conduct in the workplace – sexual harassment are strictly prohibited, including:
 - 1.1. Acts of sexual harassment in the workplace, including acts of a physical nature such as touching, intentional collision such as touching, stroking, hugging or kissing, flirting, flirting, or proposing sex; sexual assault, coercion or similar acts;
 - 1.2. Verbal behaviors include comments that are socially or culturally inappropriate; sexual implications or suggestions; direct or indirect remarks about another person's gender or

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 16/30

body; insults, threats, indecent language, or statements that offend honor and dignity; threats of punishment or coercion; personal offers, requests, or solicitations of a sexual nature.

- 1.3. Non-verbal behaviors include provocative body language or indecent expressions; displaying pornographic materials, images, items, computer screens, posters, emails, notes, or messages related to sex; and any other behavior of a similar nature that causes discomfort or offense.
- 1.4. Illicit relationships of any kind between management and employees, management and colleagues, or employees and colleagues are prohibited. This includes joking, harassment, or consensual “exchanges” that violate workplace norms and ethics.
- 1.5. Retaliation or reprisal against victims of sexual harassment—including victims, witnesses, informants, or those who report such acts to the Company—is strictly prohibited.
- 1.6. Concealment of information is prohibited. This includes failure to report known, witnessed, or reasonably suspected acts of sexual harassment, including situations where an employee coerces another into unwanted sexual acts or engages in consensual “exchanges” that violate workplace standards.
- 1.7. Providing inaccurate information—such as unfounded accusations, complaints, or denunciations that are slanderous or misleading—is strictly prohibited.
2. The order and procedures for handling acts of sexual harassment at the workplace shall comply with the Code of Conduct and Standards of Conduct at the workplace promulgated by the Company and this Internal Labor Regulation:
 - 2.1. Upon receiving any complaint or denunciation regarding non-compliance—especially sexual harassment or illicit relationships—the Company shall take immediate action to prevent and address the issue. This includes reviewing records and practices related to the allegations to detect and promptly handle any violations.
 - 2.2. The procedures for verifying and handling complaints and denunciations shall follow the Company’s Guidelines on the Order and Procedures of Labor Discipline, as issued and updated from time to time. These procedures ensure fairness, confidentiality, and compliance with the Vietnam Labor Code 2019.

Article 19: Regulations on entry and exit

This regulation applies to employees working at factories and branches of the Company. Security guards are responsible for controlling and guiding employees, all types of vehicles, and assets when entering and exiting the Company premises.

1. Media

1.1. Vehicles

- For two-wheeled vehicles (with or without engines), employees must turn off the engine, dismount, present their identification card, lead the vehicle through the gate, and park it in the designated area.
- Cars, trucks, and other cargo vehicles must stop and present identification cards or relevant documents. Security guards have the right to inspect the vehicle when deemed necessary.

1.2. Responsibilities of security guards

- Guide the parking of vehicles in straight lines.
- Temporarily impound vehicles for handling in case of loss of the vehicle card

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 17/30

- Inspect vehicles, bags, luggage, and other items carried by employees when deemed necessary to ensure security and order. In such cases, the security guard will request the individual to remain in the Security Room to carry out inspection procedures.

2. Asset

2.1. Bringing assets into and out of the Company

- When entering or exiting the Company, if employees carry items, assets, or goods other than ordinary daily personal items, they are responsible for presenting them for inspection.
- It is strictly prohibited to bring goods and supplies from outside into the Company or from inside the Company for trading or personal use.
- All Company assets must not be taken out of the Company without completing the proper procedures and obtaining approval from the competent management authority, in accordance with the Company's regulations on asset management.

2.2. Responsibilities of Security Guards Regarding Assets

- Inspect the personal belongings of all employees when they exit through the gate.
- In case of detecting violations related to the transportation of goods and supplies through the gate, the security guard has the right to retain the material evidence, prepare a report, and submit it to the Security Division for handling.

3. Entry and Exit During and After Working Hours

3.1. Employees who go on business trips or exit through the gate during working hours (except in cases where they are picking up passengers, Company partners, or performing tasks that require leaving the Company premises) must present approved documents issued by a competent authority as prescribed.

3.2. Employees who leave for personal reasons, take leave, sick leave, or other types of leave must present approved documents issued by a competent authority as prescribed.

3.3. Office staff who wish to work on holidays must notify the Administration or Security Department in advance (via email or phone) and attach the approved documents as prescribed.

Chapter V PROTECTION OF ASSETS AND BUSINESS TECHNOLOGY SECRETS

Article 20: Protection of assets

1. Employees must be aware of and responsible for protecting the Company's assets. The Company's assets are understood to include machinery, equipment, means of transport, supplies, fuel, spare parts, electricity and water, land, houses, scrap, finished products, semi-finished products, and damaged products—whether reusable or non-reusable—located at designated workplaces. Assets also include documents (paper copies), intellectual property rights, and data files stored on servers, intranets, or personal computers, whether assigned or unassigned for use, and any other items related to the Company's production and business activities or similar in nature
2. Allocation and tracking of work supplies and tools
 - It is necessary to maintain a logbook to monitor the distribution of working supplies and

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 18/30

tools.

- Working tools that are naturally damaged during use and need replacement must be returned to the warehouse before new tools or materials are issued.
 - Employees who resign or terminate their employment with the Company must return all tools and equipment that have been allocated to them.
 - The Company will provide email addresses to employees based on job requirements. The Company reserves the right to monitor and inspect these email accounts as necessary.
3. Use of working materials and tools
- Use of the Company's working materials and tools must be strictly for work-related purposes. Employees are absolutely prohibited from using the Company's facilities for personal purposes.
 - Employees must immediately report to their direct supervisor upon detecting any signs or risks of fire, damage, loss of property, goods, equipment, or documents at the workplace. Employees must be ready to participate in protecting the Company's assets in the event of an incident such as fire or natural disaster. Before leaving the workplace, employees must inspect all machinery and equipment, ensure that electricity, lights, water, steam lines, compressed air, and other systems are turned off, and collect all utensils and tools and store them in the designated locations.
 - Products (samples) delivered by suppliers to departments, divisions, or individual employees for the purposes of quotation, trial, or reference are considered the property of the Company. Employees are not permitted to take such items outside the Company under any circumstances.
4. Employees who cause damage, loss, or misplacement of machinery, equipment, tools, supplies, or other assets of the Company shall be liable to compensate in accordance with the provisions of applicable laws.
5. Acts such as theft, embezzlement, appropriation, bribery, solicitation of commissions, pursuit of personal gain, and any acts—whether accidental or intentional—that result in damage to or loss of the Company's assets shall be handled in accordance with the Company's internal regulations and the provisions of applicable laws.

Article 21: Protection of business technology secrets

During the working process, employees will have access to certain confidential information, in the form of documents or images, paper copies or soft files, or data on electronic enterprise management systems (e.g. ERP, DMS, SAP, iHRP systems), such as:

- Documents with stamps or notes "confidential";
- Documents related to bidding and supply;
- Documents related to planned costs, actual costs, economic and technical norms;
- Price lists, lists of suppliers, customers, agents,....;
- Investment projects, business plans, production and business plans;
- Financial statements that have not been released to the public;
- Design drawings, production processes, management processes, product formulas;
- Studies, marketing and advertising plans;
- Dossiers of product research documents, formula adjustments;
- Records of production machinery and equipment;
- Keys, company access cards;

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 19/30

- Plans to implement internal promotions and bonuses;
 - Information on assessment, appraisal of the company's capacity, cooperation records with distributors;
 - Employee profiles include personal information, compensation, health, and other relevant information;
 - Profiles or information of potential candidates, in the process of searching, interviewing, evaluating, storing,...;
 - Any documentary records related to the above items.
1. Without the written permission of the General Director, during or after the period under the Information Confidentiality, Transparency and Non-Competition Agreement, the Employee shall not:
 - 1.1. Disclose or use the Company's confidential information in any form or to any third party.
 - 1.2. Remove from the workplace any documents, papers, objects, tools, or means containing confidential information or any copies or notes of confidential information of any kind;
 - 1.3. To allow or allow anyone to carry, or help to bring out of the workplace any papers, documents, objects, means containing confidential information or any copies or notes on confidential information, in any form.
 - 1.4. Illegally seize, falsify, destroy any papers, documents, objects, tools or vehicles of the company, without the consent of the employer.
 2. Employees must carefully preserve and store the Company's documents, and must not arbitrarily bring documents outside without the consent of the General Director.
 3. If it is not within the scope of their responsibility, employees are not permitted to inquire or enter other departments out of curiosity, nor are they allowed to access, view, or copy data on other employees' computers or on the Company's intranet systems.
 4. Employees must comply with all other regulations on confidentiality of the Company.
 5. Any employee who detects violations of this Article—whether committed by other employees, contractors, or organizations—shall be responsible for immediately reporting the incident to the Head of the unit in any form, so that the Company can promptly take appropriate measures to resolve and handle the matter.
 6. Employees must not transfer any details related to professional, economic, or technological expertise for any purpose without the permission of the Board of Directors.
 7. Official dispatches and documents sent to the Company may only be received and forwarded by authorized personnel of the Administrative Division. Individuals who are not responsible are not permitted to receive and/or store papers, documents, or property belonging to other departments.
 8. Records and documents must be stored securely and in accordance with the Company's procedures for archiving and document control.
 9. Employees must comply with the agreement signed between the Employee and the Company, as well as all other internal regulations related to safety and information security.

Article 22: Regulations on information safety and confidentiality

Regulations on information safety and security are based on the details outlined in the Regulation on management and use of information technology resources and information security, as well as relevant agreements, regulations, and procedures issued by the Company from time to time

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 20/30

1. Without the consent and permission of the management level and the approval of the Board of Directors, the employee is absolutely not allowed to do the following actions:
 - Employees are strictly prohibited from using storage devices such as USB memory sticks, external hard drives, recorders, or any other data storage devices to record, copy, or transfer information related to the Company's security information without the consent and authorization of the competent management level.
 - Arbitrarily downloading, storing or sending emails, other information and documents not related to the assigned work to the Company or personal email address, to a personal computer or other storage device.
2. Employees are responsible for complying with the following tasks:
 - The information must be used by the employee only for the purpose of the Company's work;
 - Only employees with the purpose and need to help improve work efficiency and benefit from the use of Information Technology resources are entitled to use necessary information;
 - All employees are responsible for using the Company's information in a way that improves work efficiency, the Company's image and respects colleagues;
 - Use Email, use/access information on the internet/other resource information or use other devices in accordance with the Company's specific regulations.

Chapter VI OCCUPATIONAL SAFETY – OCCUPATIONAL HYGIENE

Article 23: Occupational safety

1. Employees must fully participate in the Company's training and guidance sessions on technical regulations and standards of occupational safety and hygiene, procedures for working measures for occupational safety, occupational hygiene and environmental protection, related to their assigned tasks and duties.
2. Employees must comply with regulations, rules, processes and guidelines on occupational safety, occupational hygiene and environmental protection related to their jobs, machinery and equipment and assigned tasks at the unit, such as:
 - 2.1. Only use/operate machinery and equipment when they have been instructed in operation, inspected, and officially assigned to use/operate them;
 - 2.2. It is strictly forbidden to arbitrarily turn off safety systems, bypass interlocks/safety lock pins, remove protective shields from machinery/equipment/tools, or enter prohibited areas without authorization. It is forbidden to climb over protective barriers or remove safety warning signs without approval from the responsible safety officer or area manager.
 - 2.3. If there are questions or doubts about assigned work, employees must promptly consult their superiors.
 - 2.4. Damaged or under-repair equipment must display a clear “No Operation” sign. If not marked, employees must immediately report to superiors.
 - 2.5. Areas under construction/repair must be isolated using appropriate barriers (mobile or fixed), warning signs must be posted, and access must be restricted to authorized persons.



INTERNAL LABOR REGULATIONS

Item No.: MSC/NS/NQ-001

Issue time: 02

Date of issue: / /2021

Number of pages: 21/30

- 2.6. When working at height ($\geq 2\text{m}$, or under 2m if dangerous obstacles exist), employees must strictly comply with safety regulations: obtain a work-at-height permit, undergo safety training, be medically fit, wear full-body harnesses, use lifelines, and avoid working alone. Open areas at height must have protective railings (minimum 1.1m with two bars). Floor openings must be covered or barricaded.
- 2.7. Do not walk, stand, or work under suspended loads. Cranes, hoists, winches must be inspected before use. Equipment requiring strict safety inspection must be tested according to law. Load limits must be clearly indicated. Only trained and assigned employees may operate lifting equipment.
- 2.8. When working in confined spaces: must comply with confined space regulations — work permits, health checks, protective/rescue equipment, and never work alone.
- 2.9. Electrical work must only be performed by qualified and assigned personnel. Electrical equipment must be tested for safety to avoid leakage, shock, or short circuits. Unauthorized repair or installation is prohibited.
- 2.10. Forklift operation: operators must hold valid certificates, be officially assigned, and trained in safe operation. No passengers are allowed. Operators must wear reflective vests and seatbelts, check surroundings carefully, and observe speed limits:
- 3 km/h at intersections/pedestrian crossings/doors/hidden corners.
 - 6 km/h under normal factory conditions.
 - 10 km/h on internal traffic roads outside the factory (in compliance with traffic law).
- 2.11. Heat-generating work (welding, cutting, grinding, etc.): requires permits, trained and certified workers, fire-retardant shielding, fire extinguishers nearby, safe handling of pressure vessels, and proper cleanup afterwards.
- 2.12. Chemicals:
- Must have labels, MSDS, PPE, and first aid instructions.
 - Unlabeled chemicals must not be used.
 - Waste and empty containers must be labeled and stored in designated areas.
- Workers must follow MSDS guidance, wash hands after handling, and avoid unknown substances.
- 2.13. Fire prevention:
- Goods and tools must not obstruct emergency exits, fire equipment, or electrical cabinets (minimum clearance 0.5m). Warehoused goods must be at least 0.6m from walls.
 - Firefighting equipment must be inspected regularly and not misused. Flammable substances cannot be stored in workshops. Open flames are prohibited outside permitted areas. In case of alarms, employees must follow evacuation orders.
 - Employees must properly use and preserve personal protective equipment (PPE). Loss or damage due to fault may require compensation in accordance with law.
 - Employees must promptly report risks of occupational accidents, diseases, or dangerous incidents, and participate in emergency response when requested.
 - Employees have the right to request the Company to ensure safe and hygienic working conditions, provide full PPE, training, and safety measures.
 - Employees have the right to refuse unsafe work or leave the workplace when they clearly see a risk of occupational accident threatening life or health, provided they

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 22/30

immediately report to their direct supervisor. They may refuse to return until the risk is eliminated.

- Before leaving, employees must check and ensure the workplace is safe.
- Production-shift workers must hand over all work status to the next shift, and shut down energy sources where required.
- Office-hour workers must tidy workplaces and switch off all electrical-consuming devices.

Article 24: Occupational hygiene

1. Employees must maintain personal hygiene. Hair, clothes, uniforms, and protective clothing must be neat and clean in accordance with Company rules.
2. Employees must keep machinery/equipment clean, tidy up raw materials, classify scrap/waste, and arrange products properly to ensure workplace safety.
3. At shift end, workplaces must be cleaned, tools arranged, and fully handed over to the next shift.
4. Employees with communicable diseases (tuberculosis, influenza, intestinal infections, skin diseases, epidemics, etc.) must report to the Company's health or direct manager and may only return to work after being certified recovered by a competent medical facility.
5. Employees must undergo periodic health checks and occupational disease checks as required by the employer.
6. Employees must use PPE properly during work.
7. General hygiene: eating and drinking at the workplace is prohibited unless approved by Company management. Littering and spitting are strictly prohibited.

Article 25: Environmental protection

1. Spills and leaks must be cleaned immediately following chemical spill response procedures.
2. Chemicals, solvents, oils must not be discharged into drains. Waste must be stored in designated, sealed containers with hazard labels and in safe storage areas.
3. Compliance with hazardous waste disposal regulations is mandatory

Chapter VII LABOR DISCIPLINE AND MATERIAL RESPONSIBILITY

Article 26: Violations of labor discipline

- Employees who violate these Internal Labor Regulations are deemed to have violated labor discipline.
- Force majeure cases (natural disasters, epidemics, fire, illness of self or close relatives with certification from competent medical facility, etc.) will not be considered disciplinary violations.

Article 27: Forms of handling labor discipline

Employees who violate the Internal Labor Regulations, depending on the violation and awareness attitude of the behavior, nature and severity of the violation, will be handled in one of the following forms:

- Reprimand;
- Extending the salary increase period for no more than 06 months;

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 23/30

- Dismissal;
- Dismiss.

Article 28: Abolition of discipline, reduction of the time limit for observing labor discipline

1. Employees who are reprimanded after 03 months, or disciplined for extending the salary increase period after 06 months, or dismissed from office after 03 years from the date of handling, if they do not continue to violate labor discipline, they will automatically be dismissed.
2. The employee who is disciplined for extending the salary increase period after serving half of the time limit if the repair is progressive, may be considered by the employer for reducing the time limit.

Article 29.- Extent of damage as a basis for disciplinary action

1. Acts of violation causing non-serious damage to the company's assets and interests: is an act of causing damage to the company's assets and interests with a value of less than 10 months of the regional minimum wage.
2. Acts of violation causing serious damage to the Company's assets and interests: is an act of causing damage to the Company's assets and interests with a value of between 10 months of the regional minimum wage and 20 months of the regional minimum salary.
3. Acts of threatening to cause particularly serious damage to the company's assets and interests: is an act of threatening to cause damage to the company's assets and interests valued at over 20 months of the regional minimum wage.

Article 30: Forms of reprimand

The forms of reprimand applied to violations are as follows:

1. Arbitrarily taking a leave of absence from work without a plausible reason from 01 to less than 03 days in a month.
2. Arbitrarily do not participate in meetings/compulsory group activities/training sessions at the request of the Company without a plausible reason.
3. Failing to comply with the regulations on working time (being late, leaving early, violating the time in the working shift) 03 times or more in a month.
4. Unintentionally or intentionally disclosing an individual's income level to other employees.
5. The employee violates but has not caused damage to the reputation, reputation, property or interests of the Company or others, including but not limited to the following acts:
 - 5.1. Committing an act of violating one of the provisions in Chapter IV on Conduct and Order in the Company, except for the provisions at Point 6.2, Clause 6, Article 31 of this Internal Labor Regulation.
 - 5.2. Counterfeiting or modifying/erasing the contents on the Company's cards or the Company's timekeeping system.
 - 5.3. Acts that cause general disorder (disturbing order in the workplace, making indiscriminate statements), having a bad attitude towards other employees.
 - 5.4. Carelessly causing occupational accidents to themselves or other employees but not causing loss of working days.
 - 5.5. Failing to comply with the assignment of their direct managers (except for cases where the risk of occupational accidents, occupational diseases, seriously threatening their lives and health is clearly visible), failing to coordinate in the performance of jobs or instigating

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 24/30

others not to coordinate in the performance of jobs, or arbitrarily assigning their work to others without the consent of their direct managers.

- 5.6. Acts of abusing their responsibilities and powers for personal revenge.
- 5.7. Failing to complete tasks quickly, accurately, efficiently or negligently according to the scope of responsibilities, assigned tasks or job descriptions.
- 5.8. Storing and using equipment for work in contravention of regulations, improper location, improper purpose of use or causing damage.
- 5.9. Paste, remove or alter or add to any information, publications or materials on bulletin boards or information areas for guests except with the permission of the competent authority.
- 5.10. Committing acts of violating the Company's processes, regulations, internal rules, regulations or other documents that have been disseminated or trained to employees (except for the acts specified in Articles 31 and 32 of this Internal Regulation).

Article 31: The form of extending the salary increase period shall not exceed 06 months; Dismissal

The form of extending the salary increase period for not more than 06 months, dismissal applies to violations as follows:

1. Leave is not allowed from 03 to less than 05 days in a month without plausible reasons.
2. The employee fails to declare, or falsely/lacks/dishonestly declares the relationships of relatives and related persons in accordance with regulations on management of relatives and related persons; or violating regulations on management of relatives and other related persons in any form.
3. Disclosing or discussing, exchanging about the income level of other employees in the Company.
4. Deliberately refusing to meet the reasonable requirements of superiors and customers while performing their duties.
5. Have impolite and disrespectful behavior towards managers, superiors or competent people. Statements that disregard directives, orders, regulations, and labor regulations that are currently applied in any form.
6. Employees commit acts that cause damage but not to a serious extent to the reputation, reputation, assets and interests of the Company or others, including but not limited to the following acts:
 - 6.1. Violating one of the acts specified in Clause 5, Article 30 of this Labor Regulation.
 - 6.2. Committing an act of violating one of the provisions of Points 2.13 to 2.34, Clause 2, Article 17 of this Internal Labor Regulation.
 - 6.3. Deliberately leaving the Company's or Customer's assets at risk of loss or damage.
 - 6.4. Committing acts of sabotaging or damaging machinery, equipment and property of the Company or of other persons within the scope of the Company.
 - 6.5. Illegally infringing on the assets of the Company or other individuals in the Company.
 - 6.6. Using the Company's assets for the wrong function, purpose or intentional use for personal purposes.
7. Intimidate other employees or incite, incite, incite or encourage actions that cause injury to others, fights within the Company or on the way from home to work or from work to home and/or during working hours.

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 25/30

8. Promoting or inciting gambling in any form in the Company and/or during working time.
9. Committing acts of dishonesty, deception, forgery, distorting the Company's information/policies/regulations/procedures.
10. Destroy/destroy the Company's records, invoices, documents or confidential information for personal gain or to avoid liability.
11. Carelessness leads to errors in the process of exporting/importing goods or transactions at stores and warehouses even though it is not for personal gain.
12. Illegally copying documents or illegally using documents and images of the Company.
13. Acts that discredit and image of the Company.
14. Employees who manage employees but are negligent, in-depth, and fail to fulfill their management roles as assigned, leading to employees committing violations that affect the company's reputation or cause damage to the company.
15. Providing inaccurate documents or information that affects the Company's production and business efficiency.
16. Having been reprimanded in writing but reoffending during the period when the discipline has not been removed.
17. The employee fails to complete the assigned target on time or fails to complete the assigned workload (due to subjective factors).
18. Failure to meet quality standards, the number of assigned jobs (due to subjective factors).
19. Failing to perform assigned tasks quickly, accurately and effectively or performing assigned tasks negligently.
20. Abuse of assigned powers to commit acts of violating regulations and rules including but not limited to acts of using power or influence brought by position/rank to suggest gifts or borrowing/borrowing money from subordinates or colleagues.
21. Committing acts of violating the law during the working period that are recorded by competent state agencies and/or have decisions to sanction administrative violations and such violations, although they have not caused damage, affect the normal operation of the Company or affect the reputation, image of the Company.
22. Obstructing or enticing or inciting other employees to stagnate/interrupt work.
23. There is an act of violation caught but deliberately crooked, does not cooperate or refuses to sign the violation record made by a competent person.
24. Detecting particularly serious and serious violations of colleagues or partners, contractors or suppliers without making a record and/or failing to report to superiors and competent persons for handling.
25. Intentionally using information/documents for work that does not obtain data from the Company's official sources; failing to put documents into archives in accordance with regulations or not belonging to the archived planning.
26. The employee violates one of the cases specified at Point 1.6, Clause 1, Article 32 and causes non-serious damage to the Company's assets and interests.
27. Employees who violate the Company's processes, regulations, internal rules, regulations or other documents that have been disseminated or trained to employees and cause non-serious damage to the Company's assets and interests (except for the acts specified in Article 32 of this Internal Regulation).
28. Employees commit other acts that cause non-serious damage to the Company's assets and interests.

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 26/30

Article 32: Forms of dismissal

Employees are subject to dismissal discipline in the following cases:

1. The employee has one of the following acts:
 - 1.1. Theft and embezzlement of the Company's assets, of colleagues and customers, including the following cases:
 - Using unlawful, invalid, falsifying invoices, documents, documents, forging or modifying information, signatures, seals, data, documents, documents, invoices, acceptance documents or information and data on the Company's data system (DMS system, ERP, SAP, Camera... or any of the Company's data systems or security systems);
 - Impact on prices for personal gain in the process of buying/selling items, machinery, equipment, goods, scrap, raw materials; impact on the bidding process, acceptance, contractor management, etc. causing damage to the interests or reputation of the Company or for personal gain;
 - Modifying, recording or confirming false/untruthful data in the process of exporting/importing goods or in the process of transactions at stores and warehouses for the purpose of personal gain;
 - Taking advantage of their positions, positions or jobs to deliberately exchange materials and products of the Company with goods not belonging to the Company for the purpose of personal gain;
 - Impact on the process of collecting, transporting, processing or causing loss of scraps, discarded products, raw materials, garbage, slow turnover, substandard goods, goods, etc. for the purpose of personal gain;
 - Use the time signed in the labor contract or allocated tools and tools to perform the work with the conclusion of other labor contracts;
 - Other acts of theft and embezzlement.
 - 1.2. Disclosing technological and business secrets, infringing on the Company's intellectual property rights in any form.
 - 1.3. Storing, using, trading in drugs/narcotic substances, anesthesia and drugs at the workplace.
 - 1.4. Intentionally causing injury or fighting at work.
 - 1.5. Intentionally causing injuries and fights stemming from conflicts at work.
 - 1.6. Organizing/participating in gambling in any form at work.
 - 1.7. Employees who commit acts that cause serious damage or threaten to cause particularly serious damage to the Company's assets and interests, including but not limited to the following acts:
 - Corruption, bargaining, begging/receiving bribes, commissions, incentives, gifts such as stocks, gems, precious metals, cash, loans, etc. in any form when performing assigned tasks or receiving remuneration that may cause the Employee to work for the Company's partners/suppliers/contractors.
 - There is an act of violating Clause 2, Article 17 on Acts that employees are not allowed to do of this Internal Labor Regulation.
 - Violating the Company's processes, regulations, internal rules, regulations or other documents that have been disseminated or trained to employees.
 - Failing to complete the work according to the scope of responsibility, assigned tasks or

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 27/30

job description.

- Making decisions beyond their competence.
 - Acts of inciting, intimidating, inciting, propagating, enticing, seducing or causing fear to force others to violate the Company's processes, regulations, regulations, internal rules or other guidelines or the provisions of the Law.
 - Violations of the Agreement on Information Confidentiality, Transparency and Non-Competition and other commitments and agreements with the Company (except for the case at Point 1.2, Clause 1 of this Article, the value of damage will not be counted).
 - Violating, failing to comply with the provisions of the Law on Prevention and Control of Infectious Diseases, potentially seriously affecting the health and life of customers or other employees in the Company.
 - Falsifying, concealing, destroying information or restricting the investigation/verification process to access information sources.
2. The employee is disciplined for dismissal or extension of the salary increase period but recidivisms during the period when the discipline has not been removed (Recidivism is a repeat of the violation that has been disciplined but has not been disciplined as prescribed).
 3. The employee voluntarily quits his or her job for 05 cumulative working days within 30 days from the first day of voluntary resignation or 20 cumulative working days within 365 days from the first day of voluntary resignation without plausible reasons.
 4. Acts of violating the provisions of Article 18 on acts of sexual harassment.
 5. Irresponsible acts that cause accidents to themselves and/or others, causing serious damage to the Company's assets and interests.

Article 33: The employee fails to complete the work under the contract

1. Employees who do not complete the assigned workload or tasks due to subjective factors are considered not to complete the work under the labor contract.
2. Employees who regularly fail to complete the work under the contract are understood as: Failure to perform, inadequately perform or unsatisfactory performance of the tasks described in the job description and have been reminded in writing, email,... without fixing it 2 times/month.
3. In case the employee regularly fails to complete the work under the labor contract for the 3rd time onwards within 01 month, the Company has the right to unilaterally terminate the labor contract as prescribed at Point a, Clause 1, Article 36 of the Labor Code 2019.

Article 34: Material responsibility

1. The employee must pay compensation at most 03 months of salary stated in the labor contract of the preceding month before causing damage in the form of monthly deduction from salary as prescribed in Clause 3, Article 102 of the Labor Code 2019 due to negligence in damaging tools, equipment with the actual damage value not exceeding 10 months of the regional minimum wage applied at the place where the employee works announced by the Government.
2. The employee must pay compensation for part or all of the damage at the market price in one of the following cases:
 - Due to negligence causing damage to tools and equipment with the actual damage value of 10 months or more of the regional minimum wage applied at the place where the employee works announced by the Government;
 - Losing tools, equipment, assets of the employer or other assets assigned by the employer;

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 28/30

- Consumption of materials in excess of the permitted norm of the employer.
- 3. In case the employee causes damage to the employer as prescribed in Clause 2 of this Article and has a liability contract with the employer, compensation must be made according to the liability contract.
- 4. In case the damage caused by natural disasters, fires, enemy sabotage, epidemics, disasters or events that occur objectively cannot be foreseen and cannot be remedied despite the application of all necessary measures and permissible capabilities, the employee is not required to pay compensation.
- 5. The order, procedures and statute of limitations for handling compensation for damage shall be applied according to the order, procedures and statute of limitations for handling labor discipline.

Article 35: Principles and order of handling labor discipline

The principles and procedures for disciplinary action will be complied with based on the provisions of Articles 122 and 123 of the Labor Code 2019, other relevant guiding documents and the disciplinary process issued by the company (if any).

1. Principles of handling labor discipline

When conducting labor reconciliation, the competent person at the Company must comply with the following principles in accordance with the Labor Law:

- 1.1. The employer must prove the fault of the employee, determine the employee's violation and the labor turnover must be made in writing.
- 1.2. There must be the participation of the representative organization of the labor collective at the grassroots.
- 1.3. The employee must be present and have the right to defend himself, ask a lawyer or another person to defend himself; in case of being under 18 years old, there must be the participation of parents or legal representatives.
- 1.4. It is not allowed to apply more than one form of labor law to a violation of labor discipline.
- 1.5. In case the employee commits many violations of labor discipline at the same time, only the highest form of discipline corresponding to the most serious violation shall be applied.
- 1.6. Employees who violate labor regulations are not allowed to work in the following cases:
 - Sick leave, convalescence; resignation with the consent of the Company;
 - Employees who are being detained or detained; are waiting for the results of the competent agency to investigate, verify and conclude the violation specified in Clauses 1 and 2, Article 125 of the Labor Code 2019;
 - Female employees who are pregnant or on maternity leave; Employees raising children under 12 months old; Male employees who are natural fathers or legal adoptive fathers who are raising children under 12 months old;
- 1.7. No occupational health insurance for Employees who violate labor discipline while suffering from mental illness or another disease that causes cognitive disability.
- 1.8. When the Company conducts labor discipline in the form of dismissal for an employee who is a member of the Board of Directors of the grassroots employee representative organization, it must reach a written agreement with the Board of Directors of the grassroots employee representative organization. In case of failure to reach an agreement, the two parties must report to the specialized labor agency of the provincial People's Committee. After 30 days from the date of notifying the local state management agency in

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 29/30

charge of labor, the employer has the right to decide.

2. Competence and statute of limitations for handling disciplinary violations

2.1. The person competent to handle violations of labor discipline is the person who signs the labor contract. The person who signs the labor contract includes: the legal representative or the person authorized in writing to conclude the labor contract from the legal representative.

2.2. The statute of limitations for handling labor discipline for employees is a maximum of six (06) months from the date of violation; in case of violations directly related to finance, assets, disclosure of technological secrets and business secrets of the Company, the statute of limitations for handling labor discipline is 12 months at most. Other cases must be based on the Labor Code.

2.3. If, after the expiration of the period of not being disciplined in the cases specified at Point 1.6, Clause 1 of this Article, the statute of limitations for handling labor discipline has not expired, the Company must immediately handle such violations; However, if the statute of limitations has expired or the statute of limitations has expired but is less than 60 days, the statute of limitations for handling labor discipline shall be extended but must not exceed sixty (60) days from the end of the stated periods of non-disciplinary action.

3. Procedures for handling labor discipline

The order of handling labor discipline is carried out in accordance with the provisions of the Labor Code 2019, guiding documents effective from time to time and the disciplinary process issued by the company, if any.

Article 36: Temporary suspension of work of employees

1. The Company has the right to temporarily suspend the employee's work when the violation case has complicated circumstances, if it is considered that allowing the employee to continue working will make it difficult to verify. The temporary suspension of the employee's work shall only be carried out after consulting the representative organization of the employee at the establishment of which the employee is a member.
2. The duration of work suspension must not exceed 15 days, and in special cases, it must not exceed 90 days. During the period of temporary suspension of work, the employee is entitled to an advance of 50% of the salary before being suspended from work.
3. Upon the expiration of the suspension period, the employer must accept the employee back to work.
4. In case the employee is disciplined by labor, the employee is also not required to return the advance salary.
5. In case the employee is not subject to labor discipline, the Company shall pay the full salary for the period of temporary suspension of work.

**Chapter VIII
Enforcement provisions**

Article 37: Implementation provisions

1. This internal labor regulation serves as a basis for the Company to manage and administer

	INTERNAL LABOR REGULATIONS	Item No.: MSC/NS/NQ-001
		Issue time: 02
		Date of issue: / /2021
		Number of pages: 30/30

production and business activities, reward employees with good achievements and handle cases of violation of regulations on labor discipline and material responsibility in the Company. All employees are responsible for implementing and complying with the provisions in this Internal Regulation and/or in other regulations, processes and guidelines that have been amended, supplemented, promulgated together and/or referred to from time to time.

2. The General Director has the right to amend and supplement the contents of the Internal Labor Regulations to suit the Company's operation. In case the provisions of the labor law referred to in this Internal Regulation are amended, supplemented or replaced, such amendments, supplements or replacements shall be deemed to be referred to accordingly.
3. Internal labor regulations are publicly posted at the workplace and disseminated to each employee in the Company for everyone to know and implement. Functional departments are responsible for concretizing the provisions of this Internal Regulation into detailed regulations and policies, but must not be contrary to the Internal Labor Regulations and the provisions of law, then disseminate and guide employees in the Company.

Ho Chi Minh City, April 2021
GENERAL DIRECTOR