

## BW Industrial Development JSC

# SUPPLIER CODE OF CONDUCT

BW Industrial Development JSC and all of its subsidiaries, affiliates, and controlled entities (collectively “**BW**”) are strictly committed to high levels of legal and compliance standards, which are set out in this Code of Conduct. As part of these commitments, BW seeks to work with dealers, consultants, representatives, suppliers, distributors, contractors, landlords, and other agents (collectively “**Service Providers**”) that recognize the same ethical business practices and act on the principles of sustainable development.

This Supplier Code of Conduct outlines the standards expected of Service Providers while conducting business with and/or on behalf of BW.

### 1. Business Ethics

- a. Service Providers acting on BW’s behalf shall not pay, offer, or authorize bribes to any entity or individual (including without limitation government officials) to obtain or retain business or secure any improper benefit.
- b. Service Providers are selected based on merit.
- c. Before retaining a Service Provider, a team member of BW will notify the compliance officer of the relevant entity of BW (“**Compliance Officer**”), and either the Service Provider or the Compliance Officer will conduct a background investigation on the Service Provider. That investigation will include, at a minimum, internet and other public records searches. Additional steps will be taken in consultation with the Compliance Officer.
- d. The Compliance Officer’s written approval is required prior to the retention or renewal of any Service Provider.
- e. When negotiating or interacting with a Service Provider, BW’s related team member shall notify the Compliance Officer if he or she identifies an anti-corruption red flag. If directed by the Compliance Officer, the team member shall discontinue working with the Service Provider while the investigation is ongoing.

- f. Commissions or other compensation paid to a Service Provider should be in USD (except where restricted in any relevant jurisdiction) or VND and in customary and reasonable amounts corresponding to the works performed or services provided. Commissions, expenses, and other payments shall be appropriately reflected in BW's records, books of account, and financial statements and shall not be split or disguised in any way.
- g. For those amounts above VND 2,300,000, payments to a Service Provider should never be made in cash and should be made to the Service Provider's bank account.
- h. For those amounts up to VND 2,300,000, payments to a Service Provider may be made in cash if the payment cannot be made to a bank account.
- i. No oral agreements or arrangements are to be made with any Service Provider. All arrangements with a Service Provider should be agreed upon in writing. Any contract with a Service Provider shall require adherence to this Policy and contain anti-corruption representations and warranties. Consult with the Compliance Officer on the drafting of these clauses. Any changes to these representations and warranties will require the written approval of the Compliance Officer.
- j. Neither the Service Provider nor any of its directors, officers, employees or representatives (i) has at any time been found by a court in any jurisdiction to have engaged in any corrupt acts (or any conduct of the same nature) or (ii) has at any time admitted to having engaged in any corrupt acts (or any conduct of the same nature), or, (iii) to the best of one's knowledge, has at any time been investigated or suspected in any jurisdiction of having engaged in any corrupt acts (or any conduct of the same nature), or (iv) appeared on any list of contractors or individuals debarred from tendering or participating in any project funded by the World Bank; or (v) will, while representing BW, acting independently, or otherwise in connection with any relevant agreement, provide any improper advantage, or otherwise authorize, offer, or promise to make any payment or exchange directly, indirectly, or through a third party, to or for the use or benefit of any government official to obtain or retain business or seek any improper advantage, or (vi) has taken any other action that would violate any applicable anti-bribery abiding law or, in effect, in any jurisdiction in which such action is taken.

- k. BW shall have the right to audit a Service Provider's financials when selecting or dealing with the Service Provider to ensure the Service Provider complies with the above requirements of this section while dealing with BW.

## **2. Environment and Sustainability**

BW encourages Service Providers to:

- a. Meet or exceed all applicable environmental laws and regulations in terms of energy consumption, water use, and waste management.
- b. Reduce, as much as possible, the environmental impacts of BW's business operations and those of BW's customers.
- c. Reduce environmental and potential social impacts through sustainable material sourcing and extraction while meeting voluntary standards and programs concerning responsible sourcing criteria.
- d. Visit BW's public website to refer to the sustainability commitment along with the relevant reports.

## **3. Health and Safety**

Service Providers are expected to:

- a. Promote a safe and healthy work environment in accordance with all applicable laws and regulations.
- b. Outline the risks associated with the job, provide appropriate protective equipment, and ensure proper equipment maintenance.
- c. Adequately mitigate hazards and provide regular workplace training.
- d. Design and implement relevant policies and procedures to record and report occupational injuries, illnesses, and other relevant incidents.

#### **4. Information Security and Data Privacy**

BW requires its Service Providers to:

- a. Observe all relevant data protection laws and regulations.
- b. Protect the confidential, proprietary, and personal information BW entrusts to the Service Provider.
- c. Protect information security against cyber attacks and other electronic intrusions through the implementation of I.T. policies, processes, and infrastructure to avoid the loss, theft, and corruption of BW data.
- d. Ensure the timely reportage of information security incidents that may affect BW so that BW may monitor, evaluate, and respond accordingly.

#### **5. Labor**

The Service Providers shall:

- a. Observe all relevant labor laws and regulations regarding union, working hours, wages, overtime, and public holidays.
- b. Protect human rights and ensure an equal workplace opportunity.
- c. Eliminate all discrimination and harassment in the workplace.
- d. Reject all forms of forced or child labor.
- e. Understand BW does not tolerate modern slavery or human trafficking in BW's supply chain.

Direct any questions or concerns to [reports@bwidjsc.com](mailto:reports@bwidjsc.com).