



CODE OF ETHICS AND BUSINESS CONDUCT

2026

This Code of Ethics and Business Conduct (the “Code”) sets out the principles and standards of conduct that Discovery Planet Ltd, or their subsidiaries, parent companies and companies in which they hold capital either directly or indirectly, whether such holdings are majority holdings or minority holdings (hereinafter “the Group” or “a Group Company”), both within Vietnam and in any other countries in which the Group transacts business, expect of its Employees and/or Consultants.

The term “Employee” refers to all Employees, irrespective of their job title, duties and/or responsibilities to or within the companies of the Group, including its shareholders, the minority shareholders of the Companies of the Group, and all of the directors and managers of the Group (the “Employee”).

The term “Consultant” shall include all consultants, independent agents, advisors and counsellors (the “Consultant”) of the Group or Group Company.

Each Employee and Consultant undertakes to comply with this Code and to perform his or her or its duties and obligations with integrity, transparency and in the best interests of the Group.

1. COMPLIANCE WITH APPLICABLE INTERNATIONAL AND NATIONAL LAWS AND REGULATIONS

Employees and Consultants shall be familiar with all national and international laws and regulations and shall perform their obligations and duties fairly and ethically. They shall respect all national, regional, local and international laws, regulations and international treaties, principles and recommendations (the “Law, Principles and Recommendations”) applicable to their responsibilities within the Group.

2. HUMAN RIGHTS AND BUSINESS

Human rights are the fundamental rights, freedom and standards of treatment to which all human beings are entitled.

The Group and its Employees and Consultants shall respect the Principles and Recommendations reflected in the European Convention on Human Rights, the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, the International Labour Organisation (ILO) Conventions, the United Nations Universal Declaration of Human Rights and the United Nations Guiding Principles on Business and Human Rights including the three pillars of the Protect, Respect and Remedy Framework, and shall apply this commitment by practicing ethical business practices.

3. DISCRIMINATION AND HARASSMENT

The Group is committed to creating and maintaining within each Company of Group a workplace free from discrimination and abusive conduct and will not tolerate any discrimination, moral or sexual harassment, violence or threatening behavior of any kind.

Employees and Consultants are entitled to, and are expected to create and preserve, a positive and professional work environment in the Group Company that hires them and shall not engage in any type of psychological or physical harassment or discrimination of other Employees and /or Consultants, clients and business partners of the Group.

Neither the Group nor any Employee or Consultant shall discriminate on the basis of origin, nationality, ethnicity, culture, appearance, language, religion, race, sex or gender identity, sexual orientation, age, political affiliation and social, economic, immigration or relationship status.

4. DIVERSITY, INCLUSIONS AND EQUAL OPPORTUNITY

The Group recognizes the integrity of each Employee and supports the right to equal opportunity regarding recruitment, hiring, training, salaries, career evolution and all other employment conditions and advantages.

All decisions regarding an Employee’s job shall be based on professional qualifications, independently of the age, origin, nationality, ethnicity, culture, appearance, language, religion, race, sex or gender identity, sexual orientation, political affiliation and social, economic, immigration or relationship status.

5. HEALTH AND SAFETY

Each Employee and Consultant, when present in the offices of a Group Company, is responsible for maintaining a clean, safe and healthy workplace by following the safety and health rules and regulations in effect and observing appropriate standards of conduct.

Employees and Consultants undertake not to work under the influence of any illegal drugs or alcohol.

6. RESPECT FOR THE ENVIRONMENT

All Employees and Consultants shall respect and preserve the environment. They shall carry out their activities so as to avoid or minimize negative environmental impacts.

Employees and Consultants shall be familiar with and comply with all environmental standards and regulations that relate to their work.

7. ZERO TOLERANCE: CORRUPTION AND BRIBERY

The Group has a zero tolerance policy on corruption and bribery as required by the Laws, Principles and Recommendations as reflected in national criminal and commercial Laws and in the OECD Guidelines for Multinational Businesses, the OECD Conventions on Combating Bribery, the United Nations Convention against Bribery and the EU Anti Bribery Conventions.

This policy applies to all of Group companies' business and financial transactions in all the countries in which the Group and its business partners transact business.

The Group prohibits the authorising, offering, attempting to offer, accepting, giving or promising gifts, invitations to events or entertainment of value, directly or indirectly, or by means of deceit or an intermediary (a natural person or legal entity), to a government official or a past, current or future business partner of the Group to influence said person's decisions, or to any person both within or outside the Group to encourage them to perform their obligations and responsibilities disloyally, inappropriately and/or illegally.

Any gift, invitation or entertainment is considered to be a gift, invitation or entertainment of value if its face value exceeds 150 \$ or its equivalent in the local currency, unless a national or local law specifically authorizes another amount.

Employees and Consultants are expected to familiarize themselves with and respect local and national Laws and Principles and Recommendations set forth in international treaties. They should use only legal and ethical practices in promoting the Group Companies' and the Group's business when negotiating and conducting commercial transactions.

- Bribes, facilitation and kickbacks payments

A bribe is something of value offered, promised, given to and/or accepted by an Employee or Consultant or directed to or received by a third party with the intention of obtaining a commercial advantage or to influence the ability of private persons and/or public officials to influence the decision making responsibilities of said person or official.

A facilitation payment is the payment of sums of money to a public official or a private person in order to ensure that they perform their duties more efficiently and/or effectively. A facilitation payment is considered as a bribe and is strictly prohibited.

A kickback is the return of a portion of money received to the Employee or Consultant, or the return of some type of benefit or advantage as a reward for favourable action.

- Gifts , hospitality and entertainment

The Group has a strict no-gift policy.

Employees and Consultants must not accept or give or offer to give entertainment, gifts or personal favours that could, or could be perceived to, in any way, influence, or appear to influence, business or professional decisions in favour of the Group Company and/or the Group and/or the Group's business partners.

Employees and Consultants may only offer or accept reasonable and symbolic gifts which are appropriate under the circumstances and the policy of the Group.

As an example, any gift, hospitality or entertainment having a monetary value in excess of 150 \$ is prohibited unless a national or local law specifically authorizes another amount.

In the event that gifts, hospitality or entertainment may be legal in any given country, all such gifts and invitations or entertainment must be registered in the books and records of the Group Company concerned.

Any exception to this policy shall be the subject of a prior written authorization by the Employee's or Consultant's hierarchy.

Such gifts shall never be used to influence business decisions and/or making or cause others to influence business decisions or give the impression to third persons that there has been improper influence. Gifts, hospitality and entertainment must be reasonable, not excessive and not exceed nominal value.

The breach of any anti-corruption Laws is a serious offence, which can result in severe legal penalties for the Group Company, the Group, the Employee(s) and/or Consultant(s) concerned, including the dismissal of the responsible Employee(s), the termination of the concerned Consultant(s)'s Agreements as well as imprisonment and substantial fines.

8. CONFLICTS OF INTEREST

Employees and Consultants must perform their duties conscientiously, honestly, and in accordance with the best interests of the Group.

A conflict of interest arises when the private and/or personal interests of an Employee or a Consultant compete or conflict with the best interests of the Group.

Employees and Consultants' actions in connection with the performance of their duties and obligations to the Group or to the Group Company which engages them must never lead directly or indirectly to the private and/or personal gain of the Employee or Consultant.

Consequently, any direct or indirect conflict of interest between an Employee, a Consultant, his/her family and shareholders and a Group Company is prohibited.

Each Employee having commercial responsibilities within the Group shall complete and sign a conflict of interest declaration that sets forth the companies in which such Employee is a shareholder, director or service provider or in which s/he has any type of interest.

This statement must also identify all individuals related to the Employee up to the third degree of kinship who transact business in the air freight transport sector.

This list must be updated as required and renewed at least once annually.

Employees and Consultants are expected to avoid any situation, business dealings and personal or private relationships that cause or may cause or create the appearance of a conflict of interest whether or not the conflict of interest could compromise the performance of the Employee's or the Consultant's obligations and responsibilities within the Group Company.

In the event of the occurrence of or the possible occurrence of a conflict of interest situation, the Employee or the Consultant concerned shall disclose the details of the situation to his or her superior in writing and a copy must be sent to compliance@dcpvn.com. The Group Company shall use its best effort to resolve the situation in a fair and transparent manner.

9. CONFIDENTIAL AND PROPRIETARY INFORMATION

Confidential information consists of any information, documents and data, irrespective of its or their form owned by or licensed to a Group Company that is not in the public domain.

Such information, irrespective of its or their form, includes but is not limited to, strategies, marketing and promotional information, financial, economic and commercial data and documentation, pricing, client lists, contracts with clients and customers of the Group, profit margins, databases, records and the like. It also includes confidential information and documents, remitted by any person employed or who renders services to the Group to a third party or obtained in confidence from a third party.

Proprietary Information includes all intellectual and industrial property owned by the Group including but not limited to business secrets, logos, trademarks, trade names, patents, company names, royalties and know how.

Employees and Consultants shall not divulge in any way either during their employment or during the validity of any consulting agreement and for a period of two (2) years thereafter to any third parties any confidential or proprietary information obtained during their employment or during the validity of any Consultant Agreement and which were the property of a Group Company.

The signature of this Code by the Employee or the Consultant is a confirmation of the Employee's and the Consultant's undertaking to not disclose any confidential or proprietary information owned by or licensed to a Group Company or the Group.

10. ANTI TRUST AND FAIR DEALING

Antitrust and Competition laws refer to laws that promote and protect competition by prohibiting monopolies, the abuse of dominant positions, price fixing, predatory pricing and other business practices that restrain or could trade and/or encourage or result in anti-competitive behaviour.

Employees and Consultants shall not take part in any formal or informal, express or implied, discussions, understanding, arrangements and/or agreements irrespective of their form, with current or potential competitors of a Group Company (or Group Companies) related to prices, terms or conditions of sales or services, division or sharing of markets or other any activity that could restrain free and open competition.

All Employees and Consultants particularly, but not exclusively, those who are involved in marketing, sales and purchasing of products and/or services, or who are in regular contact with competitors and/or clients shall strictly respect the competition and antitrust laws of the countries in which they do business and shall avoid the appearance of any conduct that is or could be considered illegal.

They are no exceptions to this policy and no one is authorized to approve any action in violation of this policy.

11. COMPLIANCE AND ENFORCEMENT

It is each Employee's and Consultant's responsibility to ensure full compliance with this Code.

Employees and Consultants are directly responsible for promptly reporting to the Group Company employing or engaging them any actual, attempted, threatened or apparent violation of Laws or of the provisions of this Code.

Any failure to comply with this Code or the Law will subject the Employee to disciplinary measures, including the possible termination of employment and could subject the Consultant to termination of his/her/its Consultant Agreement.

Employees and Consultants, who violate the Law, expose themselves to criminal penalties (such as fines and jail sentences) or civil sanctions (such as damages and/or fines).

12. WHISTLEBLOWING ALERT PROCEDURE

The Group is committed to enhancing transparency and upholding its corporate duty to prevent corruption in the workplace.

As part of its Anti-Corruption Compliance Program, Group undertakes to implement an internal whistleblowing system and a procedure to permit Employees and Consultants to report acts or behaviors that violate the present Code, regardless of whether the acts fall strictly within or beyond the scope of corruption and influence peddling.

The implementation of this whistleblowing procedure shall ensure strict confidentiality of the identity of the whistleblower and all information relating to the report and shall afford whistleblower protections at all stages of the process. It shall also establish a procedure for maintaining files and information relating to alleged wrongdoings.

Every report shall be handled with strict confidentiality and shall be fully investigated by the competent authorities.

13. ZERO TOLERANCE FOR RETALIATION

The Group strictly prohibits any form of punishment, disciplinary or retaliatory action being taken against any Employee or Consultant for raising or helping to address a business conduct concern.

No Employee or Consultant may be discharged, demoted or threatened or discriminated against, or otherwise subjected to adverse treatment solely because of his, her or it raising or helping to address a business conduct issue.

If you have been the subject of any such acts or measures, you can and should report it immediately to: info@dcpvn.com

All inquiries will be held in strict confidence.

14. MEANING, INTERPRETATION AND APPLICATION OF THE CODE

For any questions concerning the meaning, interpretation and or application of this Code, you should contact: info@dcpvn.com
