



V I N F A S T

Code of Conduct

Version 2
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1. Our Code of Conduct



The Code of Conduct (the “Code”) is a statement of our shared values that help us operate openly, honestly, and ethically. Our Code is the cornerstone of VinFast and guides us to win in business and satisfy our customers with integrity. Taking personal responsibility for our actions is critical to the success of our company. Our customers trust us to deliver on our promise to do business ethically and design, build, and sell safe, high-quality vehicles. As such, employees who violate the law, our Code, or our policies may be subject to disciplinary action, up to and including termination. We expect everyone to do their part to protect our reputation, our company, and most important, our customers.

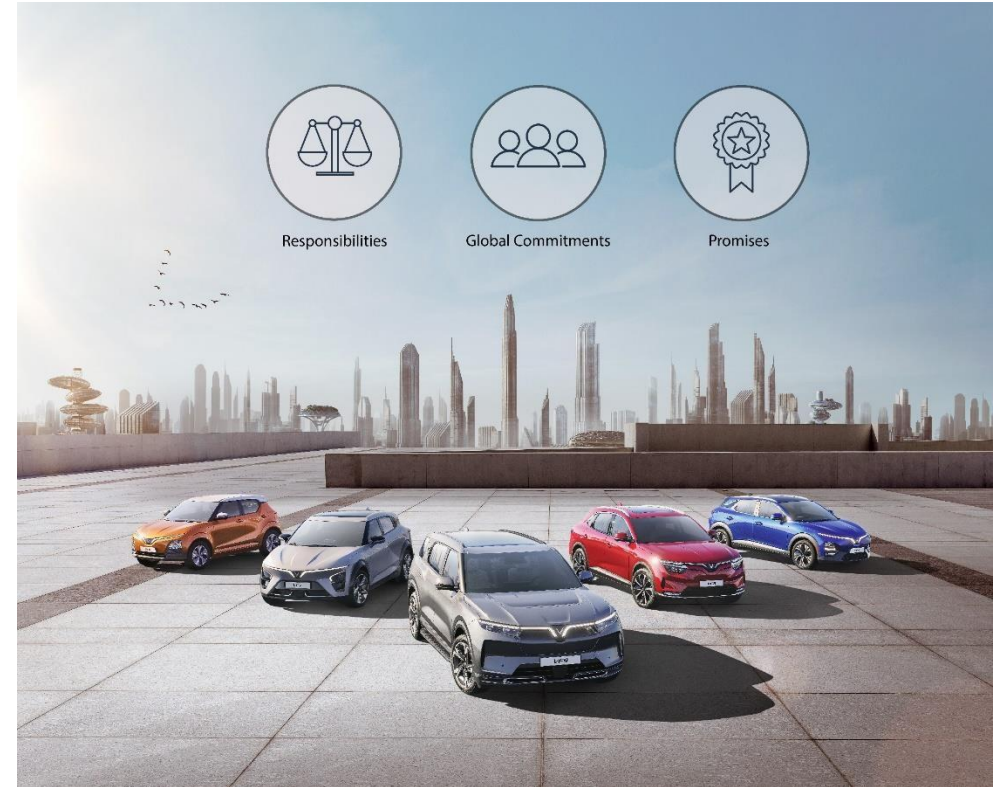
We count on each other to build our movement in leading the way to making electric cars for our customers who have a passion for progress in smart mobility.

The Board of Directors and the Ethics Committee oversee the company’s Compliance program to help ensure fair and consistent enforcement of our Code.

2. Promise of Professionalism

VinFast's Code of Conduct sets forth our Values, Responsibilities, Global Commitments, and Promises. Additionally, the Code provides general guidance about the company's expectations, additional resources, and channels of communication. The Code of Conduct must be introduced by senior management to all employees, including subcontractors, and communicated to third parties (i.e., vendors and suppliers). All employees are required to be trained in the Code at onboarding and on an annual basis. In addition, employees shall read and provide an annual certification of acknowledgement confirming that they understand and agree to adhere to the Code, and third parties are required to sign off in acknowledgment as well. Because VinFast is continuously growing and changing, the Code of Conduct will be updated on a regular basis.


It is our employee's responsibility to let us know if they see or learn of something that suggests noncompliance with the Code of Conduct and our company values. VinFast does not tolerate retaliation against any employee who raises concerns or questions regarding a potential violation of any laws or VinFast policies.



3. Our Corporate Vision, Principles and Mission







VISION


Driving the movement of the global smart electric vehicle revolution.



MISSION

To create a more sustainable future for everyone.

Movement 	Leading the world's transition to electric vehicles	Driving 	Inspiring new ideas Crafting exceptional features
Revolution 	We are the future of smart mobility	People 	Earning trust and empowering
Global 	Rapidly establishing our footprint around the world	Create a better life 	Results that matter for our customers



Our Core Values lie at the heart of our brand philosophy.

Customer-First

VinFast relentlessly innovates to create high quality products and exceptional experiences for everyone.

Quality

Through technology and personalization, we aim to make best-in-class lifestyle products, built for performance, and commended for their safety.

Excellence in service

From purchase to the in-car experience and everything in between, we pride ourselves on the way we do service.

Accessibility and inclusivity

We aim to make it possible for more people to own the best cars in each segment through a unique customer-first approach to sales as well as our support policies and battery plan.



4. Our Responsibility



Individual Responsibilities

Everyone at VinFast is responsible for conducting themselves in a manner consistent with the Code.

Our employees are expected to:

- ✓ **Take ownership.** Incorporate the principles of the Code into their daily life. Our employees are responsible for safeguarding VinFast's integrity.
- ✓ **Lead by example.** VinFast's philosophy is "Deeds, not words," and we want employees to lead by example and teach others. We encourage our employees to be a role model, talk about ethics, and act in a manner consistent with our values.
- ✓ **Stay informed.** Participate in training, read communications, and use VinFast resources, to stay informed about laws, professional standards, and VinFast policies that apply to your role.
- ✓ **Consult with others.** Employees are not expected to know all the answers, but employees do have a personal responsibility to ask for help and be aware of professional standards.
- ✓ **Stand firm.** Do not compromise our values no matter how strong the internal or external pressure may be to perform, meet goals, or fulfill expectations.
- ✓ **Raise your hand.** Employees' voice counts. So, speak up if something does not seem right, seek advice when needed.



Leadership Responsibilities

Employees with any type of leadership or management responsibilities are expected to help ensure that our people understand our values and the Code.

Our leaders are expected to:

- ✓ **Lead by example.** Show through their actions what it means to have integrity and to act in accordance with our values.
- ✓ **Support the team.** Encourage employees to review our Code and help them understand their responsibilities.
- ✓ **Develop the team.** Set clear, measurable, and challenging goals that promote ethical behavior and the highest standards of quality for our customers.
- ✓ **Uphold exemplary standards.** Enforce our values and standards consistently and fairly and promote compliance with the Code among employees.
- ✓ **Exercise your judgment.** Respond thoughtfully and carefully to those who raise questions and concerns in good faith.
- ✓ **Be accountable.** Be prepared to be held personally accountable for any shortcomings in the leader own behavior, as well as those of the people they lead.
- ✓ **Prevent retaliation.** Support those who raise concerns in good faith so that they do not suffer detriment, regardless of whether the concern is ultimately substantiated.



5. Our People

Our Commitments

VinFast is committed to:

- ✔ Investing in professional development so that our people can reach their full potential.
- ✔ Helping our people to be objective, ethical, and professional.
- ✔ Encouraging our people to raise ethical and professional issues without fear of retaliation.
- ✔ Encouraging an inclusive and collaborative culture that is free from discrimination and harassment, where everyone is treated with respect and dignity.
- ✔ Providing a safe and healthy work environment.
- ✔ Fostering an environment in which work/life balance can be achieved.
- ✔ Maintaining a just and fair approach to remuneration.

Professional Development

Our Promise

Our success is made possible by high quality individuals who work for the VinFast team. We are committed to ensuring that our employees receive the support they need to maintain their professional licenses and certifications, build their skills, and expand their professional qualifications.



6 Respect & Dignity

Our Promise

VinFast is committed to fostering an environment of inclusion for all our people. By valuing our similarities and differences, we build upon our strengths and enhance our work environment. Our employees should embrace the diversity of our people, their professional insights, and individual perspectives and always treat others with respect and dignity.

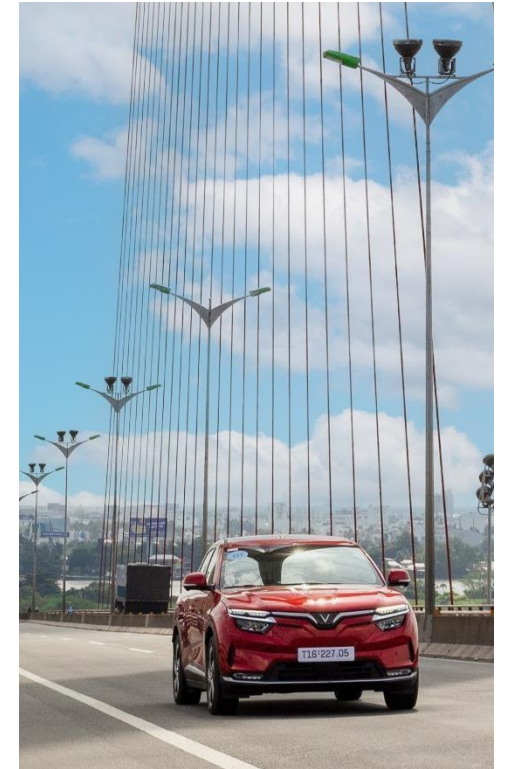
Equal Opportunity

VinFast's policy of equal opportunity includes the following:

- We recruit, hire, train, and promote individuals regardless of race, color, creed, religion, national origin, sex, age, gender, citizenship status, marital status, sexual orientation, gender identity or expression, disability, pregnancy, place of origin, ethnic origin, ancestry, childbirth or other related condition, veteran status, genetic information, status as a victim of domestic violence or sexual abuse or any other protected status.
- We ensure that decisions regarding compensation, promotions, benefits, transfers, and any social or recreational programs will be based on an individual's qualifications, experience, abilities, and performance, as well as the company's strategic priorities and business needs in accordance with the principals of equal opportunity.
- VinFast will not tolerate any form of harassment on the basis of race, color, ancestry, religion, creed, national origin, ethnicity, sex, sexual orientation, gender (including pregnancy, childbirth, breastfeeding or related medical conditions), gender identity, gender expression, age, marital status, military or veteran status, disability (mental or physical), medical condition, genetic information, or any other characteristic protected by federal or state law.
- We want all employees to treat others with respect and professionalism and work together to create respectful, strong, and successful relationships.
- VinFast employees shall avoid off-color jokes or otherwise inappropriate comments in the office, through social media, or at any other venue when socializing with their colleagues.
- No employee shall make unwanted, inappropriate, or disrespectful sexual advances.

Diversity

VinFast actively creates and promotes an environment that is inclusive of all people and their unique abilities, strengths, and differences. We respect and embrace diversity in each other, our customers, suppliers, and all others with whom we interact with as an essential component in the way we do business.



7. Safety & Healthy Work Environment

Our Promise

VinFast is dedicated to providing a safe, healthy, secure, and drug-free work environment. Our employees should understand and follow VinFast's safety and security guidelines, both in the office and while traveling. It is our way of contributing to the broader community. When we are safe, then others are safe. Our employees should be cautious of the effects of alcohol or improper use of medications and must never work while impaired or under the improper influence of drugs.

Safety Policy

Every team member must protect his or her own health and safety by working in compliance with the law and with safe work practices and procedures that have been established by VinFast. Our employees are responsible for their own safety, as well as that of others in the workplace. To help us maintain a safe workplace, everyone must always be safety conscious.



As a team we:



- Take personal responsibility for knowing and following the safety guidelines that apply to our roles and locations.
- Take health and safety training seriously and follow all safety-related policies and procedures.
- Are mindful that when we are sick, it is sometimes safer to stay home.
- Practice safe driving habits: wear seatbelts, obey traffic laws, use technology safely, and not speed.
- Wear or use all required personal protective equipment.
- Should not take shortcuts or avoid required safety practices.
- Should not work or drive while impaired by drugs or alcohol.
- Understand that illegal drugs, controlled substances, and unauthorized alcohol have no place at work.
- Speak up immediately if you see unsafe behavior or hazardous conditions.

Our customers drive our business, which is why we're dedicated to putting safety first and to treating everyone inside and outside our company with dignity and respect. We all want a safe and healthy workplace, just like our customers want safe, high-quality vehicles. We consider safety to be a fundamental force behind everything we do as a company.



8. Commitment to the Environment

Our Promise

VinFast is dedicated to protecting the environment. We support environmentally friendly and sustainable business practices and work to reduce our carbon footprint. We integrate responsible environmental practices into our business decisions and are dedicated to increasing efficiency throughout our company. Our aim is that VinFast is the leading global smart electric vehicle manufacturer that offers environmentally friendly means of transport to the masses.

We focus on environmentally friendly, advanced, and efficient technologies, which we implement throughout the entire lifecycle of our products. Starting with the early phases of development and production, we make sure we manage natural resources carefully and steadily reduce the environmental impact to comply with environmental protection laws and regulations.

As a responsible corporate citizen, we are dedicated to protecting human health, natural resources, and the global environment. This dedication reaches further than compliance with the law to encompass the integration of sound environmental practices into our business decisions.





We do our part to follow these environmental principles



9 Human Rights

Our Promise

At VinFast, we respect the human rights and dignity of people throughout our operations and global supply chain.

We aim to comply and expect our suppliers to comply with: laws that promote safe working conditions and individual security; laws prohibiting forced labor; prohibitions on the employment of underage children; prohibitions on human trafficking; and laws that ensure freedom of association and the right to engage in collective bargaining.

That's why we:

- ✓ Pay fair wages
- ✓ Support the rights of all employees to work free from discrimination and unequal treatment
- ✓ Value diversity and inclusion
- ✓ Have meaningful grievance mechanisms in place
- ✓ Have a strong non-retaliation policy
- ✓ Hold third parties accountable by being vigilant and making sure they comply with our Code.

If they don't, we notify our manager or supervisor immediately.



CODE OF CONDUCT

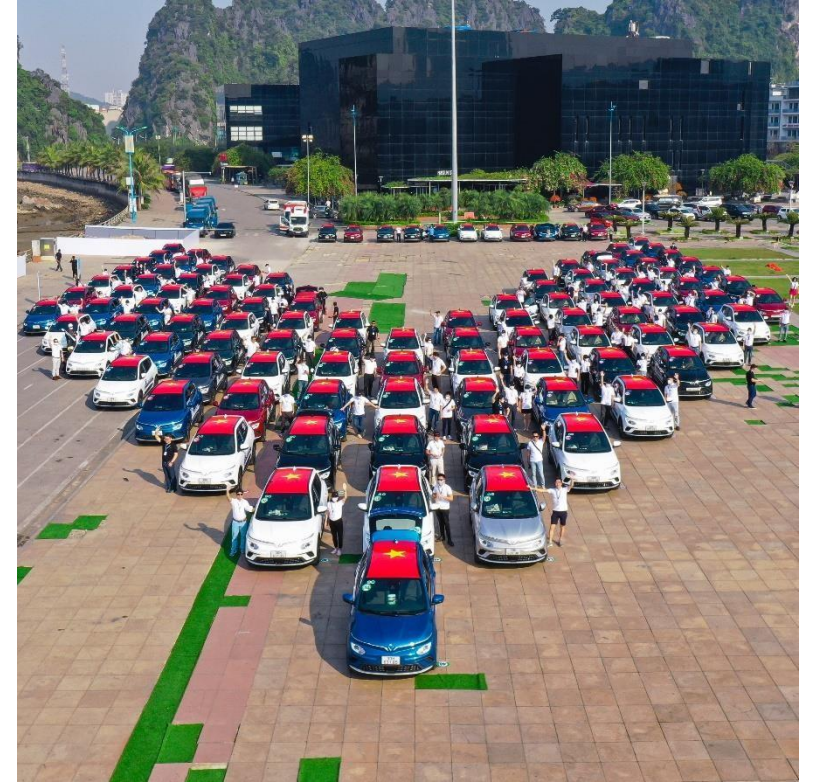
10. Work Quality

VinFast is committed to our customers by:

- ✓ Prioritizing quality in our products and services, seeking continuous improvement for customers.
- ✓ Driving quality by developing and applying appropriate VinFast methodologies and procedures.
- ✓ Delivering quality service to customers in line with qualifications, experience, professional commitments, and contract terms.
- ✓ Addressing challenging situations in the right way by applying professional ethics and consulting with experienced people within VinFast to reach the right conclusions.
- ✓ Maintaining independence and objectivity and avoiding undue influence.
- ✓ Protecting our customer's confidentiality; only using their information for proper business purposes and never for personal gain.

Our Promise

We are committed to delivering quality service to our customers, performing our work competently and objectively, with due care and professional skepticism. Our employee's judgments should be free of undue influence and informed by a solid understanding of the applicable laws and standards and experience.



11. Known or Suspected Illegal Acts by Third Parties

Our Promise

We are committed to acting lawfully and ethically and to encouraging this behavior in others. If an employee becomes aware of activities by a client or any other third party that are potentially illegal or may raise ethical issues, the employee should raise their concerns.

Potential Illegal Act Red Flags

- Any information regarding potentially illegal behavior by a client or third party, including news reports or other external sources.
- Requests from a client or third party for advice about the legality of a particular act or decision.
- Transactions that appear designed to conceal the source of income or involve locations or entities that lack a connection to the business activities of a client or third party.
- Third-party payments designed to avoid reporting requirements or those made on behalf of a client or business partner by an unknown entity or individual.



12. Conflict of interest

- A conflict of interest occurs when the private interests of an employee interfere, or appear to interfere, with the interests of VinFast as a whole.
- A conflict of interest can arise when an employee takes actions or has personal interests that may make it difficult to perform his or her Company duties objectively and effectively. A conflict of interest may also arise when the employee or a member of his or her family, receives improper personal benefits as a result of his or her position at the Company.
- Conflicts of interest can also occur indirectly. For example, a conflict of interest may arise when an employee is also an executive officer, a major shareholder, or has a material interest in a company or organization doing business with VinFast.
- Each employee has an obligation to conduct the Company's business in an honest and ethical manner, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships. Any situation that involves, or may reasonably be expected to involve, a conflict of interest with the Company, should be disclosed promptly to the Compliance Officer.



13. Community Impact

VinFast is committed to:

- ✓ Collaborating with other businesses and with charitable organizations to create stronger communities.
- ✓ Making a difference in the communities where we live and work.
- ✓ Enhancing the role of the automotive manufacturing profession and building trust in the industry.
- ✓ Acting lawfully and as a responsible corporate citizen, following high principles of ethical conduct world.
- ✓ Promoting our services honestly and competing fairly.
- ✓ Working with customers, vendors, and subcontractors that live up to VinFast's core ethical standards.
- ✓ Supporting initiatives that strengthen communities and encourage our employees to get involved.

Building Stronger Communities

Our Promise

VinFast is committed to living our values by building a culture of corporate citizenship and creating opportunities for our people to impact their communities. Although VinFast values investment, volunteerism, and service in the automotive industry, we are especially committed to education and lifelong learning because they are central to building strong communities and economies. We enable all employees to take action and fuel their passion for the greater good.



14. Business with Governments

Our Promise

We are committed to helping government customers and/or third parties fulfill their public missions. Specific laws, regulations, and rules apply to doing business with government entities, and our employees should follow those rules carefully because there are serious penalties for violations. Before entering into a contract with the government, our employees should consult with General Counsel/ Local Legal in their jurisdiction or other appropriate internal resources.

15. Political Activities

Our Promise

We respect the rights of our employees to engage in the political process. VinFast recognizes that some political activities may be restricted. Our employees should understand these restrictions before engaging in any political activity. Our employees should:

- Engage in political activities on their own time.
- Use their own resources to further political causes, candidates, or campaigns.
- Do not speak on behalf of our company.
- Follow applicable laws and regulations.



16. Ethical Marketing and Fair Competition

Our Promise

We are committed to promoting services honestly and competing fairly. VinFast employees should avoid statements that may be misleading or promise results that our employees are unable to deliver. Our employees also should not engage in behavior that undermines free and fair marketplace competition.

Antitrust Laws

Antitrust laws are a key tool in promoting business competition and maximizing consumer welfare. Be alert to discussions with VinFast competitors (e.g., other automotive companies and other companies that compete in the same automobile industry and markets) regarding:

- Pricing, profitability, or billing terms and conditions
- Sales and marketing plans
- A bid or intent to bid on a contract
- Agreements to divide customers by geography, industry, or type of work
- Vendor terms and conditions
- Recruiting, retention, or compensation plans, including salaries, bonuses, and benefits

Agreements on these and other matters that could affect the marketplace may violate antitrust laws and result in civil or criminal penalties for individuals and the company and liability in private civil actions. Prohibited agreements may be oral or written; formal or informal; express or implied; and could encompass individual engagements, people, processes, or company initiatives or strategies.



17. Bribery and Corruption

Our Promise

We are committed to conducting business fairly and ethically and avoiding even the perception that VinFast would offer a bribe to obtain an advantage.

- Bribery entails offering anything of value to improperly influence a business decision or obtain an advantage. Our employees should never accept anything of value from a person attempting to influence their professional judgment or decision making.
- Bribes can take many forms and include things like giving cash, gift cards, entertainment, inappropriate discounts, hiring a family member or a friend of someone you seek to influence, or even making certain charitable contributions.
- Corruption can harm communities, cause damage to our reputation, and disrupt markets.

Applicable Anti-Bribery Anti-Corruption Laws include but are not limited to:

- Foreign Corrupt Practices Act (“FCPA”) in the United States, that prohibit bribes to government officials.
- Article 79, Law on Anti-Corruption No. 36/2018/QH14 in Vietnam
- Corrupt Foreign Public Official Act (“CFPOA”) in Canada
- Sapient II Law in France



18. Gifts and Entertainment

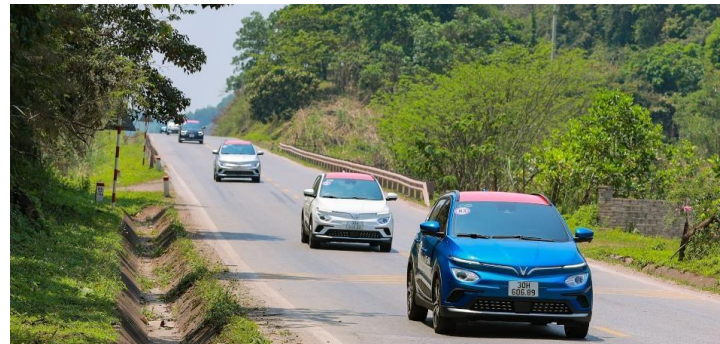
Our Promise

In many instances, offering or receiving gifts or entertainment is an acceptable way of maintaining good relations with customers, vendors, and other parties with whom VinFast does business with. However, depending on their value, frequency, and other factors, gifts and entertainment can create the appearance of bribery or corruption or otherwise violate independence obligations, the recipient's policies, and applicable laws. The VinFast approach is simple: we should not give or accept gifts, meals or entertainment that could in any way appear like an attempt to improperly influence a business decision. In some cases, it would be inappropriate to refuse a modest gift for cultural reasons. Our employees are requested to report receiving gift in detail to Legal or Compliance team and the gift will be used for common purpose.



VinFast is committed to:

- ✓ Keeping assets and resources safe and using them only for appropriate business purposes.
- ✓ Being honest, maintaining accurate books and records, and using the company's resources responsibly.
- ✓ Being loyal and avoiding personal pursuits that conflict with our duties to VinFast and its professionals.
- ✓ Interacting transparently with our regulators and government officials.
- ✓ Always striving to protect and enhance VinFast's brand and reputation by avoiding actions that would discredit the company.



19. Confidentiality

Confidential or proprietary information includes all non-public information relating to the Company, or other companies, that would be harmful to the relevant company or useful or helpful to competitors if disclosed, including financial results or prospects, information provided by a third party, trade secrets, new products or marketing plans, research and development ideas, manufacturing processes, potential acquisitions or investments, or other information of use to the Company's competitors or harmful to the Company or its customers if disclosed. Personal information about individuals may also be confidential. We aim to protect the confidentiality of the information entrusted to us. Share confidential information with other business partners and employees on a need-to-know basis and do not disclose confidential information to anyone outside the company without authorization.



Trade Secret-Confidential Information is defined to include tangible or intangible information relating to the following:



VinFast or its products or services



Finances



Research or development projects or results



Techniques



Reports



Budgets



Financial forecasts



Business or other plans such as marketing plans



Compensation data (i.e., payroll)



Methods, policies, and procedures

Additional items may include, but are not limited, to:

- ✓ Specialized business methods, techniques, manufacturing procedures, plans, and know-how relating to VinFast, client information, including without limitation to customer and client lists, customer, and client files.
- ✓ Non-public information concerning present, past, or potential customers and third parties.
- ✓ Methods for developing and maintaining business relationships with customers and third parties.
- ✓ Techniques and data of VinFast and methods or practices of doing business used by VinFast or other knowledge and processes belonging to VinFast or developed by any of its employees while employed at VinFast.
- ✓ Information protected under the Federal Personal Information Protection and Electronic Documents Act of Canada.
- ✓ Information protected by the General Data Protection Regulation.
- ✓ Information protected by the California Consumer Privacy Act.
- ✓ Information protected by the California Privacy Rights Act

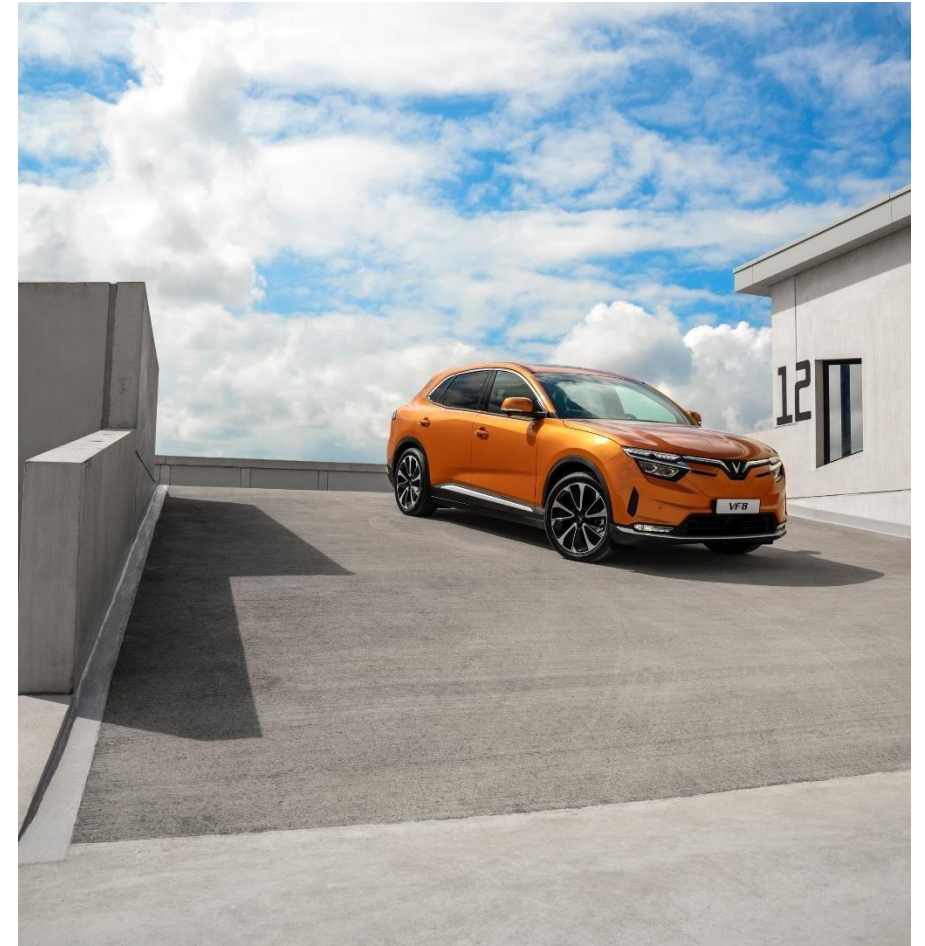


Trade Secret Confidential Information is exclusively owned and controlled by VinFast and must be kept in the strict confidence at all times. Except as authorized by VinFast, under no circumstances employees may divulge Trade Secret Confidential Information to any person or business entity that is not specifically authorized by VinFast to receive such information.

This Trade Secret Confidential Information constitutes a valuable and unique asset of VinFast, developed and perfected over considerable time and at substantial expense to VinFast. Employees shall not, other than in the performance of their duties, disclose, without the written consent of VinFast or as compelled by law, to any person, firm, partnership, association, or corporation such Trade Secret Confidential Information and shall hold such Trade Secret Confidential Information in trust for the sole benefit of VinFast.

Employees shall not, for the direct or indirect benefit of themselves or that of another:

- Take or remove without the written consent of VinFast, any lists of customers or third parties or potential customers or third parties, pricing lists, or other documents, computer software, electronically stored data, recordings, or any other Trade Secret-Confidential Information relating to VinFast; or
- Reconstruct the same or similar information from memory or from any other source associated with VinFast.



20. Safeguarding Information Technology (IT)

Our Promise

We are committed to safeguarding our information technology resources and the confidentiality of the information that resides in those resources. Our employees are responsible for the resources that they use and control.

While employed at VinFast, all employees gain some knowledge and information which is non-public and proprietary. Employees are trusted with maintaining the confidentiality of this information. If this information were known outside the company, it could harm VinFast and its employees. Confidential information includes, but is not limited to, supplier information, our technologies, business and marketing plans, and existing and future product information.

VinFast information should be used only for company purposes and should not be disclosed to anyone outside of VinFast unless they have signed a non-disclosure agreement in advance, which is approved by our Legal Department.

Even within VinFast, only those individuals who truly need to know to conduct their business should have access to confidential information. If an employee leaves our company, the employee must return all company materials and property.



Other Intellectual Property

The things that an employee creates for VinFast belong to the company. This “work product” includes inventions, discoveries, ideas, improvements, art work, and works of authorship. This work product is VinFast property and does not belong to our employees if it is created or developed, in whole or in part, on company time, as part of the employee duties or with VinFast resources or information. This means that employees have rights to any invention for which no equipment, supplies, facility, or trade secret or confidential information of VinFast was used and which was developed entirely on the employees own time, unless the invention relates to the business of VinFast, or to VinFast’s actual or demonstrably anticipated research or development, or the invention results from any work that you performed for VinFast during the term of the employment relationship with VinFast.



21. Honest Dealing and Accurate Reporting



Our Promise

We are committed to reflecting our work and our expenses honestly, using the company's resources responsibly, and ensuring the accurate accounting and reporting of information pertaining to the company's business and financial results. Our employees have a personal responsibility to use VinFast resources thoughtfully and conscientiously and to report all time worked and expenses incurred accurately.

VinFast is committed to following all applicable minimum wage, overtime wage, and other wage and hour laws and regulations. All of us have a responsibility to record transactions honestly and handle our records with care.

We are committed to the maintenance and appropriate disclosure of accurate and complete information regarding the Company's business, financial condition, and results of operations, and inaccurate, incomplete, or untimely reporting may severely damage the company and result in legal liability.



22. Responding to Regulatory and Legal Proceedings

Our Promise

We are committed to cooperating with governments and agencies in their investigations and complying with valid requests for documents and information in legal proceedings. Our employees comply fully with document preservation notices (which apply in situations involving actual or potential litigation, regulatory investigations, and other situations in which VinFast may have a legal obligation to preserve information) and our document retention policies (which apply in the absence of legal proceedings).

Contact by Governmental Investigators or Law Enforcement Personnel

Usually, governmental investigators or law enforcement personnel seeking information regarding potentially our customers and the services we have provided them or any other matters involving VinFast will serve legal process upon the company. It is our policy to cooperate with such investigations. But it is possible that our employees may be contacted directly by a governmental investigator or law enforcement personnel, including at their homes, regarding their work. Our employees have the right to speak to them without involving General Counsel or Local Legal within their respective jurisdiction. Our employees may, but are not required to, seek legal guidance from General Counsel regarding their legal rights and obligations. If they choose not to contact General Counsel, our employees may want to consider retaining their own counsel to advise them. In either event, our employees have the right to be represented by counsel when speaking with or being interviewed by governmental investigators or law enforcement personnel, and our employees are within their rights to defer any conversation or interview so that our employees may contact counsel for advice and representation.



23. Media and Public Relations



Public Relations and Information Disclosure

At VinFast, we believe all information disclosed outside of the company (for example to media, investors, or general public) must be truthful, accurate, complete, and consistent with our policies, especially those regarding confidentiality. We all represent VinFast and are committed to open and honest communications and to protecting the company's brand. It is important to provide truthful and honest statements based on non-confidential information, when discussing work in public and be careful not to represent the employee's own opinion as the company's.

Social Media

Social media is a useful tool to raise awareness of the broad array of services offered by the company and enhance our brand. When posting to social media, our employees should remember that certain laws, professional standards, and policies apply, including those relating to company confidentiality.

Social media is becoming a more common way to communicate and a tool for self-expression. These best practices will help us when participating in social media.

An employee can state who their employer is on their personal social media profiles, but must include the following disclaimer:

"The views expressed are my own and not that of my employer or other party."



24. Speaking Up

VinFast believes an open “speaking up culture,” where if you see something that makes you uncomfortable, you are encouraged to act with courage and speak up. It does not matter how large or small the matter is or who is involved. VinFast is committed to our values and integrity and wants everyone to feel comfortable in raising their hand to any concerns they may have.

This includes situations when an employee knows or suspects that colleagues, customers, or parties associated with customers, or suppliers, subcontractors, or associated third parties are engaged or may be about to engage in illegal or unethical activity.

If employees are unsure about the appropriate legal or ethical course of action, they are encouraged to ask questions. Employees are not expected (and should not try) to deal with complex situations on their own. VinFast has established channels of communication to assist employees with seeking advice or reporting concerns.

If any employee witnesses any conduct that they believe is inconsistent with our Code of Conduct, the VinFast employee shall immediately report the concern to one of the available channels of communication.

All reports will be treated with the utmost seriousness and discretion. Upon receipt of a report or incircumstances where VinFast becomes aware of potential misconduct, a prompt, thorough, and impartial investigation will be conducted.

If the investigation leads to a determination where non-compliance with the Code or relevant supporting policies, procedures, laws, regulations, or professional standards is identified, appropriate corrective action will be taken promptly, including the possible termination of the offending party. VinFast may impose discipline for inappropriate conduct that comes to the company’s attention, without regard to whether the conduct constitutes a violation of law.

Whenever an employee reports a concern, his or her identity will be treated confidentially, as will the identities of the other participants in the investigation. VinFast only discloses the identities of participants in an investigation if required by law or professional standards or if it is necessary to fully investigate a concern.

VinFast is committed to maintaining an “**Open Door Policy**” throughout the organization to ensure that each employee is treated fairly. Everyone, from time to time, has an idea, question, or occasional problem relating to their job or to the company in general. We encourage you to communicate these thoughts.



Non-Retaliation

All VinFast employees are encouraged to seek advice or report concerns without fear of retaliation. Retaliation in any form is contrary to our values. VinFast prohibits retaliation against anyone who, in good faith, reports a concern or participates in an investigation, even if the allegation ultimately is not substantiated.

VinFast will not tolerate adverse treatment of any employee because they report harassment or discrimination, or provides information related to such reports. Our policy strictly prohibits retaliation of any form against anyone who complains of potential Code violations. The prohibition against retaliation also applies to any employee involved in or cooperating with any investigation of potential non-compliant conduct.

Thus, a supervisor is prohibited from making any personnel decision or taking any other adverse action against any employee because the employee complained or cooperated in good faith with an investigation of potential misconduct. Any acts of retaliation will be considered a violation of VinFast policy, and corrective action will be taken promptly, including the possible termination of any individual who engages in retaliation of any form. Retaliatory behavior can include termination, demotions, denying overtime or a promotion, disciplinary actions, denying benefits, failing to hire or re-hire, intimidation or harassment, making threats, reassignments to less desirable positions or actions affecting prospects for a promotion (such as excluding an employee from training that enhances skills and competencies), reducing hours or other actions such as excluding, ostracizing, or mocking an employee or falsely accusing an employee of poor performance. In addition, retaliatory behavior includes loss of business, loss of income, blacklisting based on a sector or industry-wide informal or formal agreement, business boycotting or damage to their reputation in social media, or financial loss, and psychiatric or medical referrals.

Our policy prohibiting retaliation does not exempt anyone from the consequences of his or her improper conduct or prevent VinFast from taking disciplinary action when appropriate. The company encourages self-reporting and, depending on the circumstances, may treat self-reporting as a mitigating factor when assessing disciplinary measures in response to improper conduct.

If our employees feel that they or others have been subjected to retaliation, they should report their concern. Any VinFast employee found to have engaged in retaliatory conduct will be subject to discipline, up to and including separation from the company.



25. Channels of Communication



Help and guidance are always available. To assist our employees in seeking advice or reporting concerns, VinFast has established channels of communication. These channels are designed to help ensure that your question or concern is addressed completely and accurately and in accordance with the company's confidentiality policy.

Although an employee should choose the channel that he or she feels most comfortable with, resources closest to the situation are often in a better position to resolve an issue. This usually means their direct supervisor or manager.

For certain client or third-party related concerns, consultation with others may be required by company policy. Otherwise, employees should seek advice from or report a concern to:

- Their immediate supervisor or manager
- The Compliance Officer or Local Compliance Manager
- Human Resources (concerns related to harassment, discrimination, and issues involving individual behavior or their work environment)
- For questions related to legal matters, the best contact is our legal department within their respective jurisdiction.
- For general assistance, questions, or advice related to VinFast's Code of Conduct, **employees** may contact the Ethics Committee.



Ethics and Compliance Hotline

VinFast has also established a hotline for all employees, contractors as well as third parties as another avenue for seeking advice or expressing concerns.

The VinFast Ethics and Compliance Hotline is available when:

- An employee feels uncomfortable using another channel of communication.
- An employee believe that other channels have not resolved an issue to his or her satisfaction; or
- An employee wishes to report a concern anonymously.

The Hotline is available to everyone.

The Hotline is administered by an external third-party provider that does not log or identify callers or generate internal connection logs of computer IP addresses. The Hotline allows anonymous “Web chats” between reporters and the investigation team and enables you to receive notice upon the conclusion of an investigation.

Report through the website:

KPMG FairCall <https://www.thornhill.co.za/kpmgfaircallreport/questionnaire/main>



Anonymous Reporting

We want everyone to feel comfortable speaking up and provide a safe environment where questions and concerns are welcomed and heard. We encourage everyone to report any issues and be assured they can remain anonymous. No employee should feel pressured to provide their name or any identifying information if they do not wish to.

If an employee decides to report anonymously, it will help to provide any information the employee feels comfortable sharing, such as the identity of the individuals involved, the timeframe of the behavior, and who may be aware of what has transpired. It is also important to know the Hotline can be called as many times as needed.

HOTLINE

Vietnam +84 24 4458 2193
US/Canada 1 (800) 390-5685
France 0 805 98 78 46
Germany 8001801532
Netherlands 0800 0226859



DOCUMENT HISTORY

Key Changes	Prepared By	Checked By	Approved By	Date
Original Issue			VinFast Auto Ltd. Board of Directors	08/14/2023
Adjusted language to be more suitable for external readers.	Carolina Pinheiro	Lê Thị Hương Lý	VinFast Auto Ltd. Board of Directors	04/24/24

