

ANTI - SMUGGLING AND COMMERCIAL FRAUD POLICY

To ensure the Company's business operation are transparent and strictly following the Laws, the Company declares its anti-smuggling and commercial fraud policy as below:

- ❖ It is strictly prohibited to take advantage of the Company's vessel to illegally business, keeping or transporting cargoes across borders or non-tariff zones into the inland and vise- versa. Prohibiting ship's crew and Company's staffs from participating in or abetting smuggling and commercial fraud activities.
- ❖ Monitor and manage invoices, strictly handle acts of marking false statements and abetting the illegal buying and selling of invoices. Prohibiting all acts of lying, using tricks, or deceiving through business activities for the purpose of illegal gaining profits are strictly prohibited.

For cargo declaration activities, the immigration declaration regulations of ports when entering / leaving should be observed:

- The Master is responsible for distribution to ship's crews the regulation of ports or countries that ship will entry about cargoes declaration, items prohibited from business and keeping onboard and have measures to control the compliance.
- For types of cargoes which are limited purchasing in quantity as requirements of port authority. Ship crews are not allowed to buy more than the allowed quantity.
- Ship crew carry alcohol, cigarettes and other goods onto the vessel must register and under the control of Master.

This policy applies to all Company employees, ship crew and third parties whose are carrying work onboard. Any violation of the above policy must be recorded in writing and reported to the Company for consideration and disposing. In case of violation that affect the ship's operating schedule, business operations and reputation of Company, violators must be fully responsible to the Law and may be fired immediately. Master and offices in charge of violators will be jointly responsible.

Ho Chi Minh City, 22 April 2024

GENERAL DIRECTOR



MAI VAN TUNG