Corporate Social Responsibility (CSR) Policy

Last updated: Jan 15th, 2024

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TMA Solutions was established in 1997 to provide quality software outsourcing services to leading companies worldwide with 4,000+ engineers and clients from 30 countries. Our engineering team was selected from a large pool of Vietnam IT resources; they are well-trained and have successfully completed many large and complex projects.

1.1 Our Business Activities

Our main services:

- Software Development
- Software Testing
- Porting & Migration
- IT Managed Services
- Production Support
- Professional Services
- Visual Design
- Business Analysis

1.2 Our Core Values



2.1 Our Approach to CSR

This CSR Policy is a set of policies gathered from the previously defined major policies of each of the following departments/units:

- HR Department
- Security Department
- BDU Department
- TTC Department
- Admin Department
- Purchasing Unit
- QMS Department

Guidelines of practices for our major policies are also included in the appendix section.

To conform to the ISO26000 core theme framework, in Dec 2016 we compared former policies with the standard and integrated them into one document.

- Whistleblowing Policy –has been added; Sustainable Procurement Policy –has a new name (previously the "Purchasing Policy")
- The "evaluate suppliers' sustainability performance through their pursuance of the Supplier CSR Code of Conduct of TMA" item – has been added

We also compared our other former policies to the ISO26000 standard to ensure conformity.

Our CSR goal is sustainable operations and growth. The CSR Policy is supported by detailed policies and guidelines for implementation. Further, the CSR policies may be modified, from time to time, by the Executive Committee of the Company on the recommendation of the CSR Committee.

All employees are expected to conduct themselves in line with CSR policies without exception. Any violation will be reviewed by the department head or the CSR Committee with appropriate disciplinary measures.



Pham Ngoc Nhu Uyen
Vice President
HR & Administration

2.2 Our CSR Committee

TMA's CSR Committee is responsible for approving and overseeing the implementation of our CSR Policy. At present, the CSR Committee comprises of:

- Ms. Pham Ngoc Nhu Uyen (Vice President, HR & Administration)
- Ms. Pham Ngoc Nhu Duong (Vice President, CFO & Procurement)
- Mr. Tran Phuc Hong (Vice President, Business & Corporate Development)
- Mr. Pham Thanh Hien (Vice President, Delivery & Corporate Development)
- Mr. Nguyen Huu Tran Quan (Acting Director, Compliance & Quality Management)

The CSR Committee is responsible for the following:

- Formulating the CSR Policy and making recommendations about activities to be undertaken to the Executive Committee.
- Recommending the amount of expenditure for CSR activities.
- Reviewing the CSR Policy of the Company, from time to time, and making recommendations to change or enhance the scope to the Executive Committee for approval.
- Defining the modalities, auditing, and monitoring the progress of the activities being undertaken under the policy.
- Monitoring the company's objectives/commitments made on GHG emissions reduction.

2.3 Our Communication and Reporting

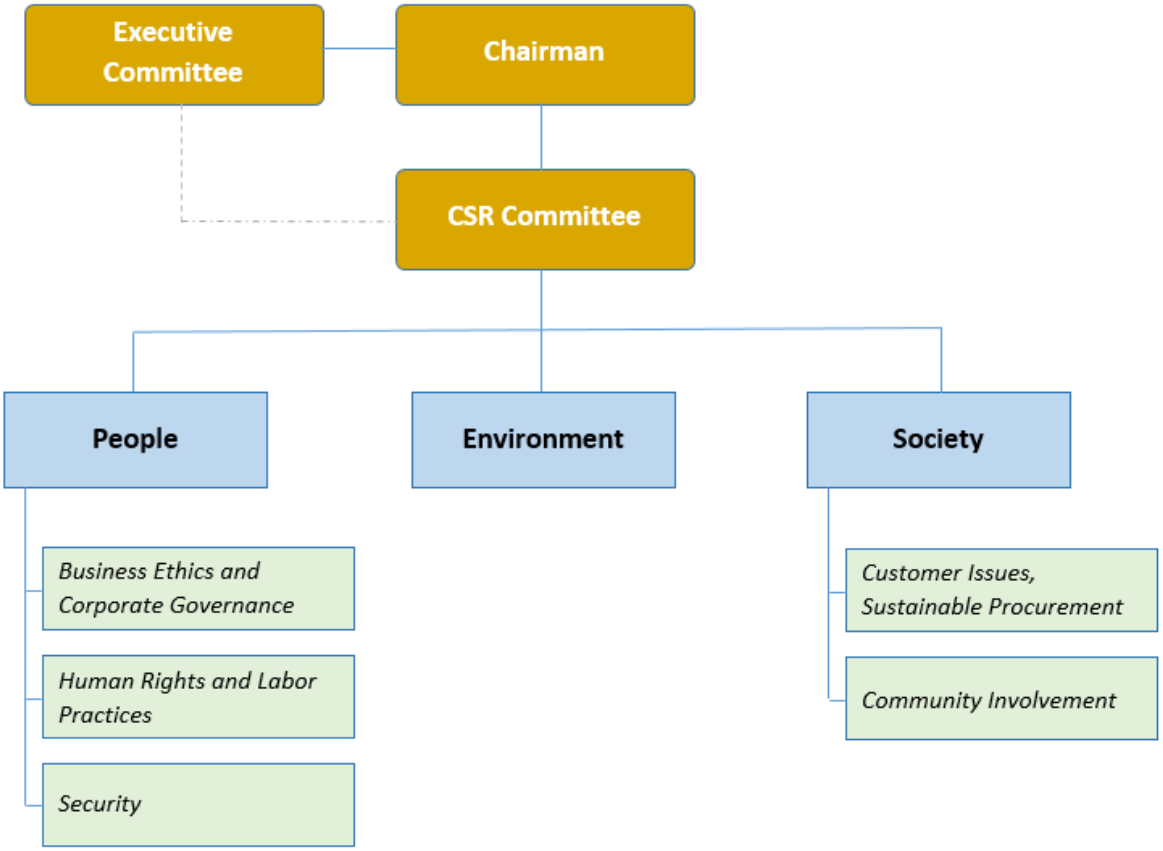
Communication:

The CSR program details to communicate to all company staff via internal channels (training, email, Intranet, newsletter, bulletin board, TV, etc.) and in the public domain through company web sites and Facebook.

Reporting:

- Monthly via newsletter
- Annually via CSR annual report

2.4 Our CSR Committee Organizational Structure



Human Rights and Labor Practices Policy

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We recognize that the success of our software business depends on highly talented employees, and we are committed to continually strive to create a rewarding working environment for our employees.

As such, our Executive Committee has adopted this Human Rights and Labor Practices Policy – a set of policies that embodies our commitment and provides us with a roadmap for good workplace behavior. This policy provides a comprehensive guide for all TMA employees.

Therefore, it is essential that each one of us fully understands these policies and fully complies with them.

We also expect that if you are in a supervisory or management role, it is your duty to promote and monitor compliance with this Policy – you may be held accountable if your team members act in an unlawful or unethical way.

Details of Policies

1. Human Rights
2. Discrimination
3. Harassment and Workplace Violence
4. Child, Young and Forced Labor
5. Labor Health and Safety
6. Working Conditions
7. Career Management and Training
8. Social Dialogue



Pham Ngoc Nhu Uyen
Vice President
HR & Administration

Human Rights and Labor Practices Policy Cont.

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3.1 Human Rights

We are committed to respecting the human rights listed below, and we expect all employees to respect strictly:

i. Right to Equality
ii. Freedom from Discrimination
iii. Right to Life, Liberty, Personal Security
iv. Right to Recognition as a Person before the Law
v. Right to Equality before the Law
vi. Freedom of Belief and Religion
vii. Freedom of Opinion and Information
viii. Right to Social Security
ix. Right to Desirable Work
x. Right to Join Trade Unions and organizations recognized by the government of Vietnam
xi. Right to Rest and Leisure
xii. Right to Adequate Living Standard
xiii. Right to Education
xiv. Right to Participate in the Cultural Life of Community

3.2 Discrimination

We are committed to ensuring that all employees are equal before the law, and are treated with respect and dignity. We clearly prohibit discrimination as detailed below, and we expect all employees to comply strictly:

- We prohibit direct or indirect discrimination against an employee in any employment policy or practice on any of the following grounds: gender, pregnancy, marital status, ethnic or social origin, color, sexual orientation, age, disability, religion, conscience, belief, culture, language, and birth place.
- Women can work in the same jobs and positions as men with no restrictive provisions.





3.3 Harassment and Workplace Violence

We strictly prohibit power harassment, sexual harassment, and workplace violence of any employee by another employee or employees, contract personnel or vendors, and we expect all employees to comply strictly. Any violation will result in disciplinary measures.

Some examples of harassment include:

- Making offensive jokes
- Posting offensive materials
- Using epithets or slurs
- Insulting someone
- Displaying offensive pictures, cartoons, or other material
- Transmitting offensive or derogatory information
- Mocking or mimicking another's culture, accent, customs, or appearance
- Making unwelcome physical contact
- Intimidating someone
- Threatening or committing actual violence
- Threatening termination of employment or change in employment status based on one of the protected characteristics above

3.4 Child, Young, and Forced Labor

This policy applies to all of our business operations and functions, including those situations where employees are required to work on-site.

- We will not tolerate the use of child, young (anyone who is less than 15 years of age), or forced labor in any of our operations and facilities.
- We will not tolerate the exploitation of children, their engagement in unacceptably hazardous work, or the physical punishment, abuse, or involuntary servitude of any employees.

3.5 Labor Health and Safety

We are committed to:

- providing a clean, healthy, and safe working environment in line with our health and safety policy, safe systems of work, and approach to well-being
- providing any information, instruction, training and supervision needed to make sure that all employees are safe from injury and risk to their health
- encouraging suggestions for realizing our health and safety objective to create a safe working environment with a zero accident rate
- prohibit smoking at workplace
- communicating with and getting feedback from our employees through employee surveys, and considering employee feedback for the improvement of our working environment
- periodic health checks for employees by an authorized professional organization
- periodic safety system checks such as fire protection and electrical systems by an authorized professional organization

We also request TMA's subcontractors to be committed the above labor health and safety items.

All employees of TMA and TMA's subcontractors are expected to:

- ensure their own personal health and safety, and that of others in the workplace
- comply with health and safety directions

3.6 Working Conditions

Working Hours - The number of hours full-time employees are required to work: Monday through Friday, morning from 8:30 a.m. to 12 p.m., afternoon from 13:30 a.m. to 18 p.m.

Facilities – TMA's offices will follow facility standards (desk, computer & communication equipment, meeting room, Internet connection, power generator, etc.) based on TMA's standards (which will be adjusted from time-to-time) and the requirements of each customer.

3.7 Career Management and Training

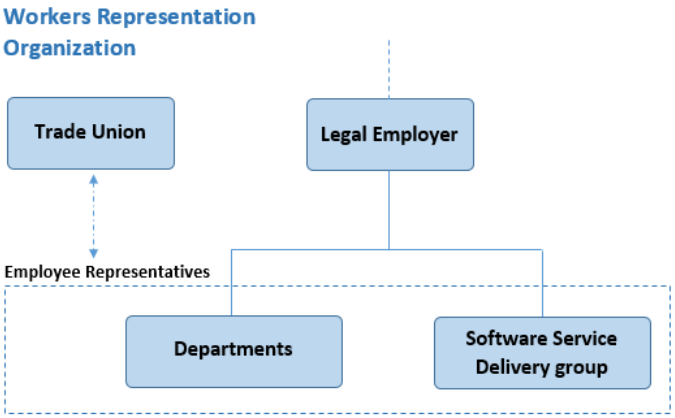
We are committed to supporting the development of our employees with training; providing our employees with an environment that encourages efficient, productive, and creative work; and to developing a better understanding of the professional goals, strengths, and development needs of our employees. All employees shall take personal responsibility and accountability for their career development, acquiring or enhancing the skills they need to stay current in their roles with supporting training and development opportunities from us.

Training and development opportunities: activities which an employee will pursue with estimated and actual completion dates. These activities may include formal classroom training, e-learning, on-the-job training, self-study programs, and professional workshops/seminars.

3.8 Social Dialogue

TMA is committed to maintaining an open and friendly environment in which all employees are free to raise ideas and concerns to the company's top management. All departments must create and maintain many channels for bi-directional communication about all matters in the company, e.g.

- Employee satisfaction survey
- Company meeting
- Manager meeting
- Internal communication system
- Quarterly group GIS (General Information Sharing)
- Weekly team meeting
- Employee representatives, trade unions



Through our core business activities, we are committed to securing the sustainability our software development activities into the future. Our core business strategy is to increase client numbers. At the same time, we recognize the environmental impacts arising from our business activities and are committed to reducing these through effective environmental management.

Our policy is to strive to achieve continual improvement in environmental performance.

A. Energy and Water Consumption

We are committed to:

- reducing the overall impact of our operations on the environment
- implementing the "**Energy Saving Management**" strategy for reducing absolute energy usage per employee at TMA by 2% compared to the previous year
- periodic maintenance of the plumbing systems, water valves, and faucets
- providing appropriate environmental training and awareness programs for our employees
- encouraging employees to propose environmental Initiatives
- considering the environment as part of our procurement processes

All employees are expected to:

- turn off computers after working hours
- turn off lights or air conditioners when not in use
- no using to single-use plastic spoons, plates, cups, bowls, glasses, bags
- immediately inform admin staff if you detect a faucet leak

B. Waste Treatment

- We are committed to preventing pollution of the environment
- All employees are expected to comply with the Waste Treatment procedure



Pham Ngoc Nhu Uyen
Vice President
HR & Administration

Business Ethics and Corporate Governance Policy

TMA is committed to doing business ethically. It shapes our thinking, guides our work, and drives our results.

As such, our Executive Committee has adopted this Business Ethics and Corporate Governance Policy – a set of policies that embodies our commitment and provides us with a roadmap for good workplace behavior. This policy provides a comprehensive guide for all TMA employees.

Therefore, it is essential that each one of us fully understands these policies and that each one of us fully complies with them.

We also expect that if you are in a supervisory or management role, it is your duty to promote and monitor compliance with this Policy – you may be held accountable if your team members act in an unlawful or unethical way.

Details of Policies

1. Business Conduct and Corporate Governance
2. Conflicts of Interest
3. Intellectual Property
4. Confidentiality
5. Safety of Software Products
6. Anti-Competitive Behavior
7. Anti-Fraud
8. Anti-Bribery and Corruption
9. Anti-Money Laundering
10. Product Quality Management
11. Responsible Marketing
12. Whistleblowing



Tran Phuc Hong
Vice President
Business & Corporate Development

Business Ethics and Corporate Governance Policy Cont. 5

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5.1 Business Conduct and Corporate Governance

- We are committed to ensuring that our business is conducted according to ethical, professional, and legal standards.
- We shall operate in a way that safeguards against unfair business practices and our contracts set out the terms, conditions, and the basis of our relationship.
- All the laws and regulations that we apply will be complied with.
- We endeavor to ensure that stakeholders have confidence in the management processes of the business by the conduct and professionalism of our employees. We train and develop our staff to achieve this.
- All parties with whom we have a business relationship with will be treated in a fair and respectful manner.
- We ask our customers for feedback on our quality and performance to continually improve our service and ensure that comments are reviewed and acted upon.

5.2 Conflicts of Interest

The following represent the most common types of conflicts which all employees may face, as well as specific situations that all employees should avoid:

Personal Financial Interests

- Having any business, financial, or other relationship with any individual or entity, including suppliers, customers, or competitors, that might impair or even appear to impair the independence of the Company.
- Receiving fees, commissions, or other compensation from an entity with which the Company does business.
- Accepting gifts, entertainment, hospitality, gratuities, or other favors from entities with whom we do business is generally not acceptable because it may pose a conflict of interest by implying an obligation on behalf of our Company.
- A financial interest in any transaction in which it is known that TMA is, or may be, interested.

Outside Activities

- Outside business activities that compete with any Company business.
- Outside activities that affect your ability to devote appropriate time and attention to your assigned job responsibilities.
- Service on the Board of Directors of any outside entity, unless approved in advance by the Company.

5.3 Intellectual Property

TMA recognizes the value of intellectual property such as patents, designs, trademarks, trade secrets, and computer programs.

TMA's Intellectual Property: TMA strongly encourages research and development efforts by protecting its intellectual property rights.

Intellectual Property of Others: Employees must not knowingly misuse the intellectual property of others or violate their intellectual property rights.

Ownership of Personnel Product: All inventions and creations generated by personnel will belong to TMA. Personnel must follow company instructions to secure TMA's rights to such inventions and creations.

5.4 Confidentiality

All employees:

- Follow the Non-Disclosure Agreement (NDA) with TMA and when required, with TMA's clients
- Do not permit to unauthorized disclosure of confidential or personal information

5.5 Safety of Software Products

Software products delivered to customers must be tested for security to increase the safety of products; identifying ways to exploit vulnerabilities to circumvent or defeat the security features of system components.

5.6 Anti-Competitive Behavior

The following are concerted actions prohibited by antitrust laws:

- Agreeing with other companies to divide up customers or territories.
- Agreeing with other companies that both companies will jointly cease doing business with a customer unless the customer takes certain actions ("collective boycott").
- Agreeing upon or even discussing future competitive behavior with other companies (e.g. price increases, development of new technologies).

5.7 Anti-Fraud

The following represent the most common types of fraud which all employees may face, as well as specific situations that all employees should avoid:

- Any dishonest or fraudulent act.
- Forgery or alteration of documents or accounts.
- Misappropriation of funds, supplies, or other assets.
- Disclosure of official activities or information for advantage.
- Theft or misuse of property, facilities, or services.
- Accepting or seeking value from third parties by virtue of official positions or duties.

5.8 Anti-Bribery and Corruption

The following represent the most common types of bribery and corruption which all employees may face, as well as specific situations that all employees should avoid:

- When a financial or other advantage is offered, given, or promised to another person with the intention to induce or reward them or another person to perform their responsibilities or duties improperly (it does not have to be the person to whom the bribe is offered that acts improperly).
- When a financial or other advantage is requested, agreed to be received, or accepted by another person with the intention of inducing or rewarding them or another person to perform their responsibilities or duties inappropriately (it does not have to be the person who receives the bribe that acts improperly).

Bribes can take many forms, for example:

- money or cash equivalent;
- unreasonable gifts, entertainment or hospitality;
- kickbacks;
- unwarranted rebates or excessive commissions;
- unwarranted allowances or expenses;
- payments made to perform their normal job more quickly and/or prioritize a particular customer;
- political/charitable contributions;
- uncompensated use of company services or facilities; or
- anything else of value.

Additionally, giving and receiving gifts can be confusing. Therefore, a gift valued at greater 2,000,000 VND (100 USD) must be reported to CFO, otherwise, it is considered as a violation.

5.9 Anti-Money Laundering

All employees must not engage in any activities related to money laundering or financing of terrorism, and must not accept software development requirements that violate the law or come from suspicious organizations.

5.10 Product Quality Management

We are committed to the continuous improvement of our quality processes to provide clients with high quality software products. We established:

- The TMA unified process (TUP) framework based on CMMi (Capability Maturity Model Integration) best practices
- The ISMS (Information Security Management System) based on ISO 27001

Project Managers in Software Service Delivery groups of TMA are required to strictly follow the TUP framework as well as the information security policies and processes required by ISMS. Any process tailoring must be considered and approved by the QMS (Quality Management System) department.

5.11 Responsible Marketing

TMA will utilize its resources to implement a proactive sales and marketing plan that is intended to achieve optimum sales performance in the manner prescribed below:

- TMA will adhere to all applicable laws and regulations, avoid misleading advertising, and disclose all substantial risks associated with software development service usage.
- The aim of TMA is to build long-term relationships with clients and provide products and services relevant to a client's needs.
- Customer feedback should be redressed in depth at all levels of the organization.
- Information collected from customers and suppliers should be confidential.
- In marketing and communication, any conflict of interest with external parties should be strictly avoided.
- TMA will maintain a close relationship with customers and assure their satisfaction.

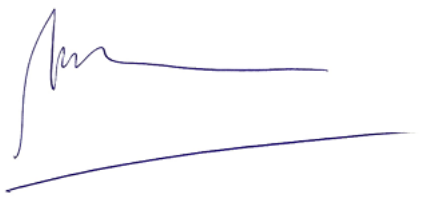
5.12 Whistleblowing

We are committed to integrity and ethical behavior by helping to foster and maintain an environment where TMA members can act appropriately, without fear of retaliation. If anyone believes that a violation of our CSR Policy or the law has occurred, or may occur, they need to report it.

Consistent with our Business Ethics Policy and Human Rights, TMA is fully committed to promoting Sustainability within its supplier base. Suppliers include any third party that provides TMA with components, hardware, software, support, equipment, services, or Intellectual services, of any type.

As such, our Executive Committee has adopted this Sustainable Procurement Policy. This policy requires all staffs with procurement responsibility, whether at an operational or strategic level, to:

- comply with TMA's Purchasing Procedure
- ensure the procurement of goods, services, and works is absolutely necessary and consider options to reduce, reuse and/or recycle
- consider commodities that are Fair Trade accredited
- evaluate suppliers' performance through ratings
- evaluate suppliers' sustainability performance through their pursuance of the Supplier CSR Code of Conduct of TMA



Pham Ngoc Nhu Duong
Vice President
CFO & Procurement

Growing with Our Clients

We recognize that our clients are at the heart of our success and that we need to look after our clients and grow with them by continually striving to secure the sustainability of our software development activities into the future.

As such, our Executive Committee has adopted a set of principles that embody this commitment and point out our responsibilities with clients as below:

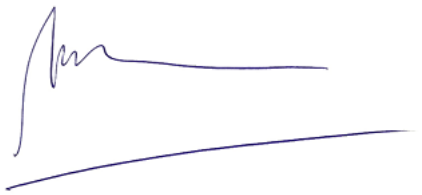
- Being responsive to customer needs and providing a high quality of customer service.
- Delivering software products and services at the highest levels of safety and customer satisfaction.
- Resolving any customer complaints promptly and effectively in accordance with high standards of service.
- Periodically collecting feedback from our customers through customer surveys and considering collected feedback for the improvement of our quality processes and services.



Tran Phuc Hong
Vice President
Business & Corporate Development

We are committed to:

- complying with relevant laws and regulations by ensuring:
  - our business is registered and operates officially
  - we carry on our business with the aim of having a minimum effect on the environment
  - human-rights and labor laws are respected
- maintaining business relationships with relevant parties (local suppliers, customers, governments, authorities, and communities) and use local labor and resources (suppliers, contractors, consultants, etc.) to positively contribute to the economy
- supporting charitable projects in the communities in which we work and aim to make positive contributions to people's lives. We do this by:
  - donating charitable funds for TMA Aspiration Fund
  - maintaining TMA Aspiration Fund for collecting and managing donations to communities who need help following natural disasters
  - encouraging employee donations
- supporting university students by motivating them to study and providing them with opportunities to gain real-life work experience in which they can apply their knowledge early on



Pham Ngoc Nhu Duong
Vice President
CFO & Procurement

Appendix - Guidelines of Practices the CSR Policies

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Q1 What is the appropriate way to give and receive gifts in accordance with TMA's regulations?

A1

Standard gift: Business department to send a request to the Procurement department with CFO's approval

- Type of gifts (e.g. coffee, tea, TMA T-shirt)
- Quantity
- Reasons

Ad hoc gift: CFO to approve each case.

Receiving gift: report to CFO.

Q2 How to deal with policy violations?

A2

For a violation case, the CSR Committee:

- shall review the case details, if it is a violation, the committee will follow the next steps
- has a discussion with the related department head of the violation case, and carefully considers appropriate disciplinary measures (e.g. warning, suspension of promotion within a year, or termination of contract).

  (1) If the violation level is not serious – the employee will get a reminder and guidance on how to act appropriately.

  (2) If it is serious –the Human Resource department manager and relevant department head will be informed of the violation case and the suggested disciplinary measures.
- records each violation case for analysis and improvement

Appendix - Guidelines of Practices the CSR Policies Cont.

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Q3 How do I report a case which I believe to be a violation of CSR Policy?

A3

According to the Whistleblowing Policy of TMA, you can report case(s) which you believe are a violation of CSR Policy to the Chief Compliance Officer by email compliance.officer@tma.com.vn or make a call at (+84) 8 3 997 8000 – extension 5368; or speak to a manager or Human Resources representative at TMA.

TMA ensures that your reports or concerns will be considered seriously and that appropriate actions will be taken.

You must not be personally disadvantaged as a result of the disclosure, and there is no requirement to provide evidence to support your suspicion and so you should not delay in reporting any such matter.