### CODE OF CONDUCTS

## ΟΓΕΛΟΙΛ

## Respect Of Government And The Law

CREASIA is committed to meeting or exceeding all laws and regulations wherever we conduct our business activities. CREASIA expects every employee to know the laws and policies that apply to their CREASIA activities, and to conduct them with uncompromising honesty and integrity. Of course, some business activity is not governed by any law, and some laws and regulations set unacceptably low standards of behavior — far lower than CREASIA for itself.

In these situations, an employee should be able to answer "yes" to the following questions before taking action:

- Is this action the "right thing to do"?
- Would this action withstand public scrutiny?
- Will this action uphold CREASIA's reputation as an ethical company?
- If the answers are not an unqualified "yes," we don't do it.

Compliance with Laws and CREASIA Business Conduct Policies

CREASIA employees are expected and directed to comply with all laws and all CREASIA business conduct policies relating to their CREASIA business activities. It is also each employee's responsibility to know and understand legal and policy requirements as they apply to their job, and to notify management when they believe a violation of law or CREASIA policies has occurred





#### Accuracy Of Company Records

The Company's business records are depended upon to produce reliable and accurate reports to management, creditors, governmental entities and others. Thus, all official records of the conduct of the Company's business must be accurate, honest and complete, without any restriction or qualification of any kind. This means the accuracy of any records involves both factual documentation and ethical evaluation/ appraisal.

The Company does not condone concealing any payment by means of passing it through the books or accounts of third parties, such as agents or consultants. All CREASIA operations must comply with all laws relating to the accurate and complete maintenance of Company financial books and records.

As in their other responsibilities, employees are expected to be honest, objective and loyal in the performance of recordkeeping responsibilities. However, because loyalty includes never knowingly being a part of any illegal or unethical activity, there is no excuse for a deliberately false or misleading Company record.

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## **Respect in the Workplace**

#### Personal Behavior in the Workplace

CREASIA's fundamental policy is that we will treat all of our employees with respect.

The Company strives to provide a safe, healthful and productive work environment. Each employee has a personal responsibility to other CREASIA employees and to the Company to help eliminate actions or circumstances which undermine this environment.

CREASIA policy requires that individuals are to be considered for employment opportunities on the basis of merit, as measured against objective job requirements. Moreover, every good faith effort shall be made to implement programs designed to provide equal employment opportunity to all types of jobs and at all levels of the work force.



CREASIA expects each employee to support the Company's commitment and continuing efforts toward equal employment opportunity for all.

CREASIA is committed to compliance with all applicable laws and regulations relating to equal employment opportunity, non-discrimination and similar employee-related matters.

We at CREASIA recognize the power that comes from people of diverse backgrounds and experiences coming together around a common goal. Our policy forbids any discrimination, harassment or intimidation because of race, color, religion, gender, age, national origin, citizenship, sexual orientation or disability.



Employees are encouraged to bring questions or concerns in this area to their management. Strict disciplinary action for violations of this policy will be taken, including termination of employment.

Additionally, every employee is expected to perform his or her work in a safe manner, free of the influence of alcohol or drugs.

# Child Labor and Worker Exploitation Policy

CREASIA does not use child or forced labor in any of our global operations or facilities. We do not tolerate unacceptable worker treatment, such as exploitation of children, physical punishment or abuse, or involuntary servitude.

We expect our suppliers and contractors with whom we do business to uphold the same standards. Should a pattern of violation of these principles become known to the Company and not be corrected, we will discontinue the business relationship.



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#### Wage and Hour Practices

CREASIA pays employees a competitive wage, as benchmarked with other leading companies. Consistent with our principle of valuing personal mastery, we reward employees for improving their skills and capabilities. At a minimum, we comply with all applicable wage and hour laws, rules and regulations, including minimum wage, overtime and maximum hours.

# Health, Safety and Environmental Policies

As one of the three legs of sustainability, the Health, Safety and Environmental (HS&E) policies are derived from principles, values, legal requirements and regulatory requirements. Compliance with the law is a CREASIA Core Value and it is the single highest priority for the Company's HS&E programs.

CREASIA's Environmental Quality Policy states that we will continually strive to improve the environmental quality of our operations. To carry out this commitment at our sites and in all our operations, it is CREASIA's policy to:

Ensure our operations are safe for employees, neighbors and the environment surrounding our sites.
Reduce or prevent the adverse environmental impacts from our operations.

Ensure employee understanding and accountability for incorporating environmental quality into daily business.
Have operating standards, programs to implement this policy.

- Meet or exceed the requirements of all laws and regulations.





#### **Conflict of Interest Policies**

The Company policy regarding possible conflict of interest is based on the principle that an employee's decisions in the business must be made solely in the best interest of CREASIA.

In reaching these decisions, an employee should not be influenced by personal or family considerations which might consciously (or unconsciously) affect his or her judgment as to what is in the best interest of CREASIA.



#### **Employee Privacy**

CREASIA respects employee privacy and dignity. We will only collect and retain personal information from employees that is required for the effective operation of the Company or as required by law. We will keep that information confidential and release it only to those who have a legitimate need to know.

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## Respect in the Marketplace

#### **Commercial Bribery**

Commercial bribery is illegal and subject to criminal penalties in many countries, including the Vietnam. Any personal payments or bribes to individuals employed by CREASIA's customers or suppliers, or receipt of bribes or personal payments by CREASIA employees is strictly prohibited. Even in locations where such activity may not, technically speaking, be illegal, it is absolutely prohibited by Company policy. CREASIA competition for business is conducted fairly and on the merits of our products and services.

We believe in promoting good governance and the fair and impartial administration of laws. It is also, therefore, strictly prohibited to give anything of value directly or indirectly to a government official in order to influence his or her judgment in the performance of official duties.

# Fair Dealing with Customers and Suppliers

CREASIA's success depends on building productive relationships with our customers and suppliers based on integrity, ethical behavior and mutual trust. CREASIA recognizes that our customers have individual needs and expectations representing unique opportunities for mutual success.

The Company bases its supplier relationships on fundamental concepts of honesty, fairness, mutual respect and nondiscrimination. CREASIA encourages continued supplier support of all kinds that will enhance our, and their, prosperity and build sound, long-term relationships.

#### Gifts, Entertainment and Gratuities

We conduct our business on the basis of the superior value of goods and services we buy and sell. Receiving gifts, entertainment or other gratuities from people with whom we do business is generally not acceptable because doing so could imply an obligation on the part of the Company and potentially pose a conflict of interest.



#### Fair Competition

We believe in competing fairly because we all benefit from fair, free and open markets. We compete strictly on the merits of our products and services and make no attempts to restrain or limit trade.

#### Specifically,

- We never discuss such matters as prices, pricing strategies, product or marketing plans, or terms of sale with competitors. Should a prohibited subject come up during the course of a trade association or other meeting, we must leave the meeting and inform our leadership or legal counsel.

- We do not enter into agreements with our competitors concerning prices, production volumes, customers or sales territories.

- We do not link purchase of one product to another or compel suppliers to buy from us to retain their CREASIA business.

- We do not disparage the products or services of a competitor.

- We collect competitive information through proper public or other lawful channels but do not use information that was obtained illegally or improperly by others, including through misrepresentation, invasion of property or privacy, or coercion.

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#### **Consumer** Privacy

The intent of CREASIA's Privacy Policy is to create an environment of knowledge, confidence and trust that encourages consumers to exchange information with CREASIA. That environment enables us to better understand and meet their needs, while reflecting our stewardship of their data.

CREASIA believes in protecting the privacy of personal information. We strive to treat information provided by an individual as that individual's, which has been entrusted to CREASIA. We inform people about the use and handling of data they provide us. This includes informing consumers about the information we collect, what we do with it, and the choices consumers have concerning further uses of the information.



# Sustainable Development and CREASIA

Sustainable development, or sustainability, integrates economic progress, social responsibility and environmental concerns with the objective of improving the quality of life for everyone, now and for generations to come.

Over the past several years, academics, governments and non-governmental organizations have been evolving their views of environmental quality to the broader, more holistic concept of sustainable development.



While some see this as inevitably leading to restraining consumption, we view it as an opportunity and stimulus to innovate and to improve consumers' lives, while also making important contributions to environmental quality, economic development and social issues, particularly in developing countries.

Sustainability aligns very well with our Company's Statement of Purpose, which describes the synergy among meeting the needs of our consumers, building our sales and profit, and contributing to the prosperity of our employees and communities.

This is not to say we are defining sustainability as "business as usual." Instead, we see sustainability as an opportunity to address needs that are unmet today — needs that are driven by the six billion people on this planet, which may grow to eight to ten billion in the next century.

CREASIA directly contributes to sustainable development by providing services that improve the lives of consumers, whether in terms of health, hygiene or convenience.

Through our activities, we also contribute to the economic and social well-being of a range of other stakeholders, including employees, local communities in which we operate, and more widely to regional, national development. So, CREASIA contributes to sustainable development both through "what we do" and "how we do it," including ensuring we address any environmental, economic and social issues associated with our products and services.