

VIETNAM OIL AND GAS GROUP  
**PETROVIETNAM CA MAU FERTILIZER JOINT STOCK COMPANY**



## REGULATIONS ON WHISTLEBLOWING

**No: 2024-HDQT-QC-CBSP**

*(Promulgated with Decision No. 3900/QD-PVCFC dated 20/12/2024 by the Board of Directors of PetroVietnam Ca Mau Fertilizer Joint Stock Company)*

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## **CHAPTER I. GENERAL PROVISIONS**

### **Article 1. Purpose**

This Regulation provides basic principles of whistleblowing system of PetroVietnam Ca Mau Fertilizer Joint Stock Company (hereinafter referred to as “the Company” or “PVCFC”) in order to quickly detect and correct behavior, promote and improve the sense of ownership of employees and the initiative and confidence in giving feedback to management, through that increase the efficiency of operating management and business activities as well as protect and improve the reputation and prestige of PVCFC.

### **Article 2. Regulated scope and entities**

#### 1. Regulated scope

This Regulation provides general principles related to the establishment and management of whistleblowing system; channels for receiving disclosures of improper conduct (excluding specific processes and procedures of each channel); guiding principles for handling, assessing, investigating, concluding and disclosing improper conduct; responsibilities and obligations of management levels in the implementation, communication and training of the whistleblowing system in PVCFC.

The contents related to Party and Union activities are specified in separate internal documents and are not governed by this Regulation.

#### 2. Regulated entities

This Regulation regulates to all employees, units, dependent units, affiliates of PVCFC and external organizations and individuals related to business activities and operating management of PVCFC.

### **Article 3. Definitions and abbreviations**

In this Regulation, except for common terms defined by law, the terms and abbreviations below are construed as follows:

<b>No</b>	<b>Terms</b>	<b>Abbreviations</b>	<b>Definition</b>
1.	Regulation		Regulation on whistleblowing
2.	The Company	PVCFC	PetroVietnam Ca Mau Fertilizer Joint Stock Company
3.	Units		Including functional Departments, Offices
4.	Dependent units		Including Ca Mau Fertilizer Plant, Research and Development Center, and Specialized Project Management Board
5.	Affiliates		Subsidiary of PVCFC

<b>No</b>	<b>Terms</b>	<b>Abbreviations</b>	<b>Definition</b>
6.	Board of Directors	BOD	Board of Directors of PetroVietnam Ca Mau Fertilizer Joint Stock Company
7.	General Director	GD	General Director of PetroVietnam Ca Mau Fertilizer Joint Stock Company
8.	Deputy General Director	DGD	Deputy General Director of PetroVietnam Ca Mau Fertilizer Joint Stock Company
9.	PVCFC's Management		Including the Board of Directors, Supervisory Board, General Director, Deputy General Directors and Chief Accountant of PVCFC
10.	Internal Audit Division		Internal Audit Division of PetroVietnam Ca Mau Fertilizer Joint Stock Company
11.	Audit and Risk Management Committee	A&RM	Auditing and Risk Management Committee under the Board of Directors of PetroVietnam Ca Mau Fertilizer Joint Stock Company
12.	Whistleblowing Council		The Council consists of members who are leaders and managers of PVCFC, is established under the decision of the Board of Directors, responsible for making investigation decisions, organizing investigations, approving conclusions and solutions of handling related subjects for disclosures of improper conduct received from the whistleblowing system in accordance with this Regulation
13.	Staff		Officers and employees working at PVCFC
14.	Improper conduct		Acts and inactions in or out of PVCFC's bound may directly harm PVCFC. Improper conduct includes but are not limited to: <ul style="list-style-type: none"> <li>• Acts of violating the laws and regulations issued by the State;</li> <li>• Acts of violating the Code of Business Conduct;</li> <li>• Acts of non-compliance with PVCFC's policies/regulations/rules/processes and internal normative documents;</li> <li>• Unethical behavior;</li> <li>• Discriminatory or harassing conduct;</li> <li>• Fraud or corruption/bribery;</li> </ul>

No	Terms	Abbreviations	Definition
			<ul style="list-style-type: none"> <li>• Acts of extortion;</li> <li>• Acts of forging signatures/profiles;</li> <li>• Unauthorized use of public funds or public assets;</li> <li>• Acts of abuse of power;</li> <li>• Acts of violating the confidentiality/privacy of customers/suppliers;</li> <li>• Acts of disclosing information to or colluding with competitors;</li> <li>• Acts lead to actual or potential threats to PVCFC’s staff or the community’s health and/or safety;</li> <li>• Behaviors that damage the environment;</li> <li>• Other illegal or inappropriate actions or policies;</li> <li>• Supporting or concealing the above-mentioned improper conduct of other organizations or individuals or causing disadvantages to the whistleblower (or family members of the whistleblower) is also considered an improper conduct that needs to be handled.</li> </ul> <p>Improper conduct does not involve personal grudges or customers’ complaints about products provided or services rendered.</p>
15.	Fraud and corruption		<p>“Fraud” is an intentional act to secure an unfair or illegal interest for yourself or others (e.g.: family, relatives, friends or acquaintances).</p> <p>“Corruption” is a direct/indirect offer or receipt of any payment, service, gift, debt, fee, kickback or anything of value to or from another in order to induce to do or not to do something or to influence a decision on or against a person or organization, including state authorities, public officers, the armed forces, enterprises and their employees. Corruption involves acts such as: embezzlement of assets, accepting bribes, giving/broking in bribes to handle the Company's affairs for personal interest, taking advantage of</p>

No	Terms	Abbreviations	Definition
			position/power to appropriate assets, taking advantage of position/authority while performing tasks for personal interest, abusing of position/power to influence others for personal interest, forge in work for personal interest, abusing of position/authority to illegally use the Company's assets for personal interest, harassing for self-interest, failing to perform or performing improperly or inadequately tasks for personal interest, abusing positions/powers to cover for those who have acts of violating the law for personal interest, etc.
16.	Abuse of power		Taking advantage of the power gained from his/her position at PVCFC and being unwilling to perform his/her assigned obligations when making decisions or acting for personal or other interests which cause negative impacts to PVCFC (financial matters and/or reputation).
17.	Violation of laws/regulations		Actions of an organization or individual that do not respect and/or do not fully comply with relevant domestic and international laws, rules, regulations, or internal regulations of PVCFC that have been regulated, applied.
18.	Report an improper conduct		Self-reporting of suspected wrongdoings or improper conducts committed by anyone - from management to staff - at plant/office or in business activities of PVCFC.
19.	Adverse actions		Verbal or physical, direct or indirect acts of threat or inaction cause harm or disadvantage to the whistleblower or those involved in the report such as discrimination treat, punish, alienate, fire, harass, terminate business transactions/contracts, etc.
20.	Receiving unit		The Department/Division is responsible for receiving disclosures of improper conduct via channels of whistleblowing system in accordance with this Regulation.

No	Terms	Abbreviations	Definition
21.	Investigating unit		The team/group of PVCFC's officers or an external organization or a combination of internal and external groups is assigned the responsibility of investigating and verifying disclosure of improper conduct reported via whistleblowing system.
22.	Whistleblower		Staffs or their related individuals or business partners of PVCFC report a disclosure of suspected wrongdoings or improper conducts via whistleblowing system in accordance with this Regulation.
23.	Business partners		Including external organizations or individuals related to PVCFC's business activities such as customers, suppliers, contractors, distributors, agencies, etc.

#### Article 4. References

- Regulation on operation of the Board of Directors PVCFC promulgated with Decision No. 857/QD-PVCFC dated April 27, 2021 of the Board of Directors of PetroVietnam Ca Mau Fertilizer Joint Stock Company;
- Regulation on operation of the Supervisory Board PVCFC promulgated with Decision No. 858/QD-PVCFC dated April 27, 2021 of the Board of Directors of PetroVietnam Ca Mau Fertilizer Joint Stock Company;
- Regulation on organization and operation of the Audit and Risk Management Committee promulgated with Decision No. 1732/QD-PVCFC dated August 4, 2021 of the Board of Directors of PetroVietnam Ca Mau Fertilizer Joint Stock Company;
- The Vietnam Corporate Governance Code of best practices for public companies in Vietnam issued by the State Securities Commission of Vietnam in August 2019;
- The Vietnamese Corporate Governance Manual was jointly published by the International Finance Corporation (IFC) and the State Securities Commission of Vietnam in October 2010;
- ISO 37002:2021 International Standard on Whistleblowing management systems - Guidelines.

#### Article 5. General principles for whistleblowing

1. **Anonymity:** The whistleblowing system should ensure anonymity to encourage PVCFC's staffs or business partners to confidently raise suspected improper conduct whenever as soon as possible. Anonymity (including both the whistleblower and the reported individuals) also needs to be maintained and ensured throughout the

process from the beginning of the assessment, investigation, disclosure of conclusions of the reported improper conduct until after taking solution against the reported individuals.

2. **Confidentiality:** All whistleblowing reports must be handled carefully, confidentially and do not reveal the whistleblower's identity, personal information (unless the whistleblower wants to be public his/her identity) and other information related to improper conduct during the process of receiving, processing, and disclosing information.
3. **Whistleblower protection:** The whistleblowing system should ensure that PVCFC staffs or business partners can conveniently raise their concerns about improper conduct without fear of becoming a victim of following retaliation (such as discrimination, punishment, alienation, fire, harassment, termination of business transactions/ contracts, etc.), as well as reporting retaliatory actions if arisen.
4. **Publicity and transparency:** The results of the assessment, investigation, and conclusions on reported improper conduct should be publicly and transparently disclosed in internal scope or both internal and external scope depending on the specific case.
5. **Handling untrue whistleblowing reports:** Organizations, individuals that give false or untrue whistleblowing reports for malicious purposes or personal interest must be handled according to the provisions.

#### **Article 6. Principles of building the whistleblowing process**

The process of receiving and handling whistleblowing reports, which is developed and promulgated in a separate document based on the provisions of this Regulation, must ensure the full implementation of procedures, including: (i) receive disclosure of improper conduct; (ii) review information and make preliminary assessment; (iii) investigate whistleblowing reports and collect corroborating evidences; (iv) make decisions to handle the reported individuals and his/her/their related parties; (v) report and/or prosecute to competent state authorities for acts causing serious consequences and/or showing signs of violating the law; (vi) disclose publicly investigation result, conclusion and handling decision.

### **CHAPTER II. RECEIVING REPORT**

#### **Article 7. Whistleblowing channels**

The whistleblowing system is a collection of many channels for receiving information in different forms, which may include but are not limited to: (i) direct discussion; (ii) hotline; (iii) email; (iv) mail/comment box; (v) PVCFC's website. Whistleblower can report their concern anytime, anywhere via the whistleblowing system without having to go to PVCFC's office.

In case the whistleblower reports disclosure of improper conduct directly to the functional Department/Division's officer-in-charge instead of whistleblowing channels, that



officer-in-charge is responsible for sending all information and data received via email to the Internal Audit Division.

#### **Article 8. Principles of organization and operation of whistleblowing channels**

Whistleblowing channels must be designed and operated to ensure following principles:

- Have conditions to receive many reports with many different information formats such as text, images, document files, etc. via all ways (online or offline);
- Ensure anonymity;
- Ensure confidentiality;
- Use encryption according to uniform rules to facilitate confidentiality during investigation, processing progress reports and communication, training;
- Have a name that is easy to remember and sympathize with;
- Make sure to maintain at least 2 channels at a time;
- Have an appropriate reporting language (English is required if having business transactions with foreign partners, Vietnamese is the default);
- Support secure two-way discussion;
- Organize all input information of all channels in a unified flow to effectively support subsequent assessment and investigation.

#### **Article 9. Whistleblowing reports**

Whistleblowing reports do not need to comply with a fixed form, however the whistleblowing report should include but not be limited to the following basic aspects:

- The nature of the improper conduct;
- The context and time of the improper conduct;
- Individuals/departments that commit or are involved in the improper conduct;
- The impact or effect of the improper conduct;
- Supporting documents/evidence (invoices, vouchers, photos, etc.), if any;
- Contact information if necessary (in case whistleblower allows);
- Other information for investigation purposes.

### **CHAPTER III. ASSESSING REPORT**

#### **Article 10. Overview of assessing report**

1. All whistleblowing report need to be preliminarily reviewed, assessed seriously and carefully.
2. This assessment will result in one or more of the followings:
  - a. Gather more information to get a better understanding of whistleblowing report;

- b. Make a decision to conduct an investigation if there are enough basis;
  - c. Take immediate preventive measures in case of obvious existing risks (e.g. high risks related to safety, health or major loss of PVCFC's assets);
  - d. Notify relevant state authorities (if subject to notification);
  - e. Close the whistleblowing report (in case there are not enough basis to continue the investigation).
3. Internal Audit Division submits to the Whistleblowing Council for approval whether the whistleblowing report have enough basis for investigation.

**Article 11. Aspects to be considered when assessing whistleblowing reports**

When assessing whistleblowing report received, the Internal Audit Division should consider the following aspects:

- a. Does the whistleblowing report fall within the scope of this Regulation? If not, which department/division will be responsible for handling?
- b. Does the whistleblowing report involve criminal elements? Is it necessary to notify other regulatory authorities?
- c. When did the improper conduct happen?
- d. Are there any immediate risks related to safety, health, and human rights?
- e. Is it necessary to immediately protect evidence (documents, papers, electronic devices, storage devices, etc.)?
- f. To what extent is the information contained in the whistleblowing report leaked to the outside?
- g. How reliable is the whistleblowing report?
- h. Who are the related parties that the whistleblowing report addresses?
- i. How serious is the improper conduct?
- j. To what extent is it possible to confirm improper conduct from reliable sources?
- k. What is the priority of the investigation of improper conduct (based on the results of risk assessment of the improper conduct at high, medium, or low level)?

**Article 12. Assessing and preventing adverse risks to the whistleblowers**

- 1. Upon receiving the whistleblowing report, Internal Audit Division should assess the adverse risks to the whistleblower and related parties to consider necessary measures to protect the whistleblower.
- 2. Questions that may be asked to assess adverse risks include, but are not limited to:
  - a. What is the risk that the information related to the whistleblowing report may be leaked to the outside?
  - b. Is the whistleblower worried? Has any adverse behavior occurred?
  - c. Was the whistleblower involved in the conduct or indicated to participate?
  - d. What is the relationship between the whistleblower and the improper conduct?

- e. What adverse risks may the whistleblower bear?
3. Measures to support the whistleblower and/or related parties may include but are not limited to:
  - a. Protect the identity of the whistleblower;
  - b. Keep the whistleblowing report confidential and only share it with those who need to know;
  - c. Support/Discuss throughout the reporting process;
  - d. Change work location and/or reporting channel;
  - e. Notify relevant parties that improper conduct may lead to higher disciplinary measures.
4. The extent and nature of the whistleblower protection measures depend on the type and nature of the improper conduct, its consequences as well as the parties involved in the whistleblowing report.
5. These risks need to be reviewed and assessed throughout the process from receiving the whistleblowing report, investigation and even after the report is closed.

## **CHAPTER IV. INVESTIGATION**

### **Article 13. Overview of investigation**

1. After finishing the process of assessing whistleblowing report received, Whistleblowing Council establishes a task force consisting of members who are not related to the whistleblowing report and have experience and legal professional knowledge which are appropriate to carry out an investigation of concern with sufficient basis of improper conduct.
2. In case the personnel in PVCFC are not capable or independent to carry out the investigation, Whistleblowing Council considers the option of outsourcing or collaborating with external parties to jointly carry out the investigation.
3. An approved investigation decision includes, but is not limited to, basic information such as: (i) the nature, objectives and scope, object of the investigation; (ii) the key leader who is responsible for the investigation (internal or external); (iii) technical, financial or legal advice which are necessary for the investigation; (iv) the schedule of the investigation; (v) whether it is necessary to take a suspension from work on the individuals who is alleged improper conduct; (vi) appropriate time to notify the individuals who is alleged improper conduct about the investigation process.
4. The investigating unit may carry out interviews with staffs, business partners and external professional firms (such as law firms, auditing firms, etc.) to collect sufficient evidence, suitable basis for preparing conclusion reports that will be submit to the Whistleblowing Council and the General Director and/or the Board of Directors.

5. The investigation must be carried out in strict confidentiality, ensuring clarity and transparency, and not notifying the reported individuals (the subject of the improper conduct) until necessary. However, in some situations, suspensions may need to immediately review and implement.
6. During the investigation, the investigating unit may contact the whistleblower based on the nature of the reported improper conduct, its potential impacts, and the clarity and completeness of the information provided in the whistleblowing report.
7. In case the investigation lasts more than three (3) months, the investigating results should be closely monitored and periodically reported to the Whistleblowing Council, General Director and the Audit and Risk Management Committee (if necessary).

#### **Article 14. Protecting and supporting the whistleblower**

1. PVCFC commits not to fire, threaten, disturb, or have any discriminatory behavior towards staffs, business partners who reported disclosure of improper conduct to PVCFC.
2. All information related to the whistleblowing reports will be treated as PVCFC's confidential information. This confidential information will not be disclosed to any third party, except for investigating purposes; report to the competent Vietnamese state authorities (in case of improper conduct related to criminal responsibility) and PVCFC's use for communicating purposes in an anonymous method.

#### **Article 15. Protecting stakeholders**

1. Stakeholders may include witnesses, investigator, family members, parties who support the whistleblower to report, or individuals who are false suspects.
2. Stakeholders are entitled to protect from adverse actions.

### **CHAPTER V. CONCLUSION AND PERIODIC REPORT**

#### **Article 16. Overview of conclusion and communication**

1. The investigation should reach a conclusion as to whether the whistleblowing report is true or not, the report provides complete or partial accuracy information, and there is any related risks that have not been identified in the business processes which are operating, internal controls have been adequately designed or implemented effectively to prevent such risks, who participates or is involved (support, concealment, etc.) has not been mentioned in the initial whistleblowing report, what are the effects of the improper conduct on PVCFC (reputation, financial loss, business suspension, etc.).
2. Based on the results of the investigation, if the reported improper conduct is confirmed to be true, PVCFC will immediately take necessary procedures to correct the improper conduct, deal with the consequences (if any) caused by the improper conduct and prevent similar improper conduct from happening again. The

conclusion of the investigation may also be to deny the veracity of the improper conduct or the need for an in-depth investigation by an independent external third party.

3. In case some staffs of PVCFC are involved in the improper conduct confirmed in Clause 1 of this Article intentionally or completely unintentionally, these staffs will be handled according to the disciplinary measures regulated in the PVCFC's internal regulations, policies or may be handled according to current Vietnamese laws and regulations.
4. The conclusion of the investigation and the way to deal with and handle improper conduct will be notified to the whistleblower right after completing all necessary procedures as prescribed and at the same time disclosed publicly within department/division/the Company and/or outside PVCFC (if necessary, depending on each specific case).

#### **Article 17. Periodic reports on whistleblowing channels**

1. The Company maintains a register (in written or electronic form) that records full details of all whistleblowing reports received (including disclosures of improper conduct which were assessed as proper). Each whistleblowing report is numbered to facilitate communication and training, while ensuring anonymity and confidentiality.
2. Internal Audit Division is responsible for reporting every 6 months to the Whistleblowing Council on the operation of the whistleblowing channels, including disclosures of improper conduct that were and were not investigated, the investigating progress and results as well as the conclusions and results of implementing the respective problem-solving methods for each case. The content of the report should ensure confidentiality by referring to the number code of the whistleblowing report instead of the specific content of the whistleblowing report, the whistleblower, and the reported object.

### **CHAPTER VI. RESPONSIBILITIES FOR IMPLEMENTING THE REGULATION**

#### **Article 18. Board of Directors**

1. Direct and monitor the development, approval, communication, and implementation of the whistleblowing policy.
2. Monitor the effectiveness of the implementation of the whistleblowing policy.
3. Receive updates on the progress of handling whistleblowing reports (except for members of the Board of Directors who are involved in the improper conduct).
4. Ensure the independence of the members of the Whistleblowing Council and the individuals involved in the whistleblowing report are not allowed to participate in the Whistleblowing Council which are responsible for handling the report.

5. Ensure disclosure of improper conduct outside of PVCFC in compliance with current applicable laws and regulations.
6. Receive periodic evaluation reports on the performance of whistleblowing channels from the Whistleblowing Council.
7. Monitor the development of appropriate processes and controls to prevent potential improper conduct which may cause serious consequences for PVCFC.

#### **Article 19. Whistleblowing Council**

1. Support the Board of Directors in monitoring the implementation of the whistleblowing policy and consult appropriate adjustments according to the authorizations of the Board of Directors.
2. Review and reject or approve reports of assessment, investigations, and conclusions of improper conduct.
3. Monitor the implementation of investigations of whistleblowing report.
4. Implement approved solutions (including solving plans and disciplinary/sanctions against whistleblower) related to improper conduct reported.
5. Implement disciplinary measures according to PVCFC's internal regulations for those who retaliate against whistleblowers.
6. Review and submit to the Board of Directors periodic reports on the performance of whistleblowing channels.

#### **Article 20. General Director**

1. Develop, communicate, train, and implement the provisions of the Whistleblowing Policy, including the design of appropriate processes, procedures, and controls to ensure this Regulation is complied and applied effectively.
2. Maintain at least 2 different whistleblowing channels which are operating 24/7/365 both in writing and orally based on PVCFC's actual situation and resources.
3. Ensure that all improper conduct which are reported are investigated according to regulations, promptly, fairly, and thoroughly, with sufficient resources of investigators in both quantity and appropriate professional quality.
4. Implement measures to protect the position, employment, life, health, assets, honor and dignity of the whistleblower and his/her family members.

#### **Article 21. Internal Audit Division**

1. Receive whistleblowing reports and send a confirmation of "Received" to the whistleblower.
2. Assess and submit to the Whistleblowing Council for approval whether whistleblowing reports have sufficient basis to perform an investigation.
3. Follow the progress of the assessment, investigation the improper conduct reported to update to the whistleblower.

4. Consult with the Audit and Risk Management Committee in case of needing support, concerns about material impacts of improper conduct, unusual suspicions or the General Director/Deputy General Director/Chief Accountant is reported subject.
5. Propose solutions to deal with consequences of improper conduct based on conclusions after the investigation.
6. Review and prepare the reports according to the provisions of Clause 2, Article 17 of this Regulation.

**Article 22. The Units**

1. The Units are responsible for communicating and encouraging staffs to discuss appropriate information in accordance with this Regulation.
2. Coordinate with the Internal Audit Division to provide information when necessary to clarify cases.

**CHAPTER VII. COMMUNICATION AND TRAINING**

**Article 23. Communication and training**

The Human Resource Management Division is responsible for implementing activities as follows:

1. Communicate widely among all staffs and business partners of PVCFC about the existence of whistleblowing channels, the purpose and operation mechanism of each channel, the salient features of each channel, the principles to be complied during operating these channels (anonymity, confidentiality, protection of whistleblowers, etc), and lessons learned from whistleblowing report have been handled.
2. Incorporate the content specified in this Regulation into communication activities about corporate culture and the Code of Business Conduct of PVCFC.
3. Disclose publicly internally within PVCFC about the overall performance of the whistleblowing channels, including but not limited to information such as the number of received reports, the number of un-true reports, the number of investigated reports, the number of reports with conclusions, the number of reports under investigation with corresponding reasons, etc.
4. Perform regular training in skills of analysis, assessment, investigation, and collection of evidence for officers in charge of receiving whistleblowing reports and investigating improper conduct.
5. Perform annual survey for all staffs on the provisions of this Regulation and operating methods of the whistleblowing channels.

## **CHAPTER VIII. IMPLEMENTATION CLAUSES**

### **Article 24. Violations and handling of violations of the Regulations**

All staffs of PVCFC are responsible for strictly complying with the provisions of this Regulation. Units or individuals that violate the provisions of this Regulation, depending on the severity and nature, will be disciplined with appropriate measures according to the Company's current regulations.

### **Article 25. Implementation clauses**

During implementing this Regulation, all staffs have the right and obligation to propose/recommend amendments, supplements, and replacements of the provisions of this Regulation to suit business and management activities of PVCFC. The Internal Audit Division is responsible for summarizing and reviewing recommendations/suggestions and reporting to the Whistleblowing Council for submitting to the Board of Directors for consideration and approval of amendments and/or supplements.

The operation of whistleblowing channels under this Regulation is not intended to replace the channels for receiving and handling complaints and denunciations currently implemented by PVCFC. The Board of Directors is responsible for directing the completion of coordinating and sharing mechanism of collected information between channels to limit improper conduct arising during performing business activities and avoid overlap in the handling of improper conduct reported.

### **Article 26. Enforcement effect**

This Regulation consists of 8 chapters and 26 articles, comes into force from the signing date of promulgation. Provisions that have not been regulated or fully regulated in this Regulation shall be implemented in accordance with current PVCFC' internal regulations and legal laws./.