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AMENDMENT TABLE

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(\*) With reference to Whistleblower Protection Policy MD-04-HHR-PD-006 issued by Human Resource Manager (effective date: 01<sup>st</sup> June 2020). Head of Legal becomes the owner of this policy as of the date of issue of this revision. As a result, document number of this policy is changed from MD-04-HHR-PD-006 to MD-04-LE-PD-009





### AMENDMENT REPORT

Rev. No.	Item	Original	Revised	Reason
00	4.Terms and Definition	5.Terms and Definition	4.Terminology and Abbreviations -Adding the definition of WB Committee and Misconduct	To be mentioned clearly
	6.1. Whistleblower protection principle	6.Whistleblower protection principle N/A	6.Procedure 6.1. Whistleblower protection principle -Adding "This policy aims to provide protection to Employees who choose to report misconduct as Whistleblowers, ensuring that they are safeguarded from Retaliation. It does not diminish the rights of Employees or Whistleblowers under any other NSRP policies or laws." -Adding "This policy provides guidance on how to handle WB reports in consistence with other internal processes of NSRP. This Policy does not replace other internal procedures regarding labor	To be mentioned clearly





			discipline, compliance investigation and grievance.”	
00	5.6. The WB Committee	7.Right and Responsibility N/A	5.Responsibility 5.6. The WB Committee Adding the responsibility of the WB Committee	To be mentioned clearly
00	5.7. Other personnel within NSRP	7.Right and Responsibility N/A	5.7. Other personnel within NSRP -Adding “No personnel of NSRP are allowed to cause any obstruction or inconvenience to the process of handling WB Reports under this policy and other internal procedures of NSRP.”	To be mentioned more clearly
00	5.8. External Law Firm	7.Right and Responsibility N/A	5.8. External Law Firm -Adding “Assist the Secretary of WB Committee in conducting initial review of WB Report, maintaining master list, formulating periodical reports and completing other duties under this policies; Conduct other tasks as required by the Head of Legal.”	To be mentioned clearly and be in line with practices.
	6.2. Process	8.Process	6.2. Process	-To be mentioned





			Update all the steps of the process	clearly and specifically - Update the policy with additional channels for submission of whistleblowing reports
00	6.3. WB Reports against WB Committee member or managerial personnel	9. Handling of Complaints with regard to the Whistleblower protection team or Management	6.3. WB Reports against WB Committee member or managerial personnel	To be more concise on how to handle whistleblower reports when the accused individual is a member of the whistleblower committee or managerial personnel within the organization
00	6.4. Protection of the Whistleblower	4.1. Whistleblower Protection Flowchart (Normal Cases) 4.1. Whistleblower Protection Flowchart (Anonymous Cases)	6.4. Protection of the Whistleblower	To describe the company's policies and procedures for safeguarding individuals who report misconduct within the organization in details
00	6.5. Whistleblower Rewards	N/A	6.5. Whistleblower Rewards	To clearly outline the criteria and potential benefits for individuals who report misconduct within the company.





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## **1. PURPOSE**

Nghi Son Refinery and Petrochemical Limited Liability Company (“NSRP” or the “Company”) strives to operate with the highest standards of ethics, honesty, and complies with applicable laws and internal rules. NSRP strongly encourages all Employees and external Stakeholders to report any suspected or actual Misconduct, especially violations of local laws and NSRP internal rules, through the channels established by NSRP. Such reports will then be reviewed in accordance with NSRP's internal policies and procedures. NSRP shall take all actions as necessary and appropriate to protect the whistleblower from retaliation as a result of reporting Misconduct. Having said that, NSRP do not tolerate any falsified reports (including fake Supporting Documents) to intentionally harm NSRP, or its employees or external Stakeholders. Such behaviors shall be handled in accordance with the applicable laws and internal rules

The Whistleblowing Policy provides guidelines on submission of Whistleblower's reports on Misconduct, responsibilities of relevant personnel and departments/ divisions on handling the reports, how NSRP protects the whistleblowers from retaliation, and how NSRP deals with falsified reports.

## **2. SCOPE**

This Policy is applied to all Employees and other interested persons/party including but not limited to:

- Employees regardless of type or duration of contract (permanent direct hired employees, experts, secondees, or part timers);
- NSRP outsourcing personnel;
- Stakeholders; and
- NSRP contractors, subcontractors, governmental agencies, and their personnel.

Any Misconduct or concerns of potential Misconduct in relation to NSRP's operation and business can be reported under this Whistleblowing Policy, for instance, Misconduct relating to health and safety, environment, business transaction or legal, regulatory, or internal policy compliance issues and others. Actions to prevent Retaliation associated with Whistleblower's reports will be also handled in accordance with this policy.

## **3. REFERENCE DOCUMENTS**

- Vietnam Labor Code 2019, as amended from time to time.
- MD-04-AA-HT-PD-001 Grievance Mechanism Procedure
- MD-04-HRT-RL-001 Disciplinary Regulations





- NSRP Internal Labor Rules, as amended from time to time.

#### 4. TERMINOLOGY & ABBREVIATION

- **'Authorized DGD'** is the Deputy General Director assigned by NSRP to participate in the Whistleblower Committee.
- **'Secretary of WB Committee'** is a legal counsel who is assigned by the Head of Legal to assist the members of WB Committee in performing the duties stipulated herein and coordinating with other Departments and stakeholders.
- **'WB Report'** is a report of concerns or denunciations about suspected or actual Misconduct submitted by a Whistleblower to NSRP via the reporting channels stipulated herein. Such report can be anonymous at the Whistleblower's discretion in which case an 'Anonymous WB Report' will be defined as a WB Report for which the whistleblower decides not to provide NSRP with his/her identity.
- **'WB Committee'** or **'Committee'** is a group including the assigned Authorized DGD, the Head of Legal, and the HR&T Manager. The WB Committee is at the highest level of reporting in accordance with this Whistleblowing Policy. Unless the General Director decides otherwise, the Authorized DGD assumes the title of "Chairperson" of the WP Committee.
- **'Defendant'** is any NSRP personnel who is identified by a Whistleblower as a possible wrongdoer in a filed WB Report. A WB Report may have more than one Whistleblower and more than one Defendant.
- **'Employee'** means all employees of NSRP, regardless of contract type or duration.
- **'External Law Firm'** is a law firm contracted by NSRP to receive concerns from the Whistleblower from time to time as necessary.
- **'Interested Party'** is any person/party who is not an Employee but has a business relationship with NSRP or with other business partners of NSRP and has knowledge of or has been affected by the subject matter of a WB Report.
- **'Misconduct'**, is any improper conduct in the workplace of NSRP that violates any applicable laws or internal policies, including but not limited to:
  - Theft or fraud;
  - Human rights violations;
  - Violations of competition regulations;





- Violations on environment, or health and safety matters;
  - Any act of corruption, bribery or money-laundering;
  - Conflicts of interest;
  - Disclosing confidential information;
  - Harassment, discrimination, or abuse;
  - Violations of any laws, regulations or NSRP policies;
  - Any behavior that is contrary to the principles of the NSRP Business Code of Conduct;
  - Retaliation against Whistleblowers; or
  - Any concealment of any of the above matters.
- **'Retaliation'** means any unfavorable actions taken against a Whistleblower solely because of their proper WB Report, within NSRP work site, by or at the request or direction of any Employees, including managerial personnel. Such actions include, but are not limited to, threatening, or engaging any of the following:
    - Bullying;
    - Isolating;
    - Firing or laying off;
    - Blacklisting;
    - Demoting;
    - Denying overtime or promotion;
    - Disciplining;
    - Denying benefits;
    - Failing to hire or rehire;
    - Intimidation;
    - Reassignment affecting promotion prospects;
    - Reducing pay or hours;
    - Reprimanding; or
    - Discrimination, harassing or excluding.





- **'Stakeholders'** means suppliers, vendors, customers, service providers, sellers or licensors, contractors of NSRP, or members of the wider community.
- **'Supporting Documents'** are any written documents, photos, mails, videos, audio tapes or other documents in any form that the Whistleblower provides to NSRP in order to support the ability of NSRP to investigate or take action in relation to a WB Report.
- **'Whistleblower'** is any relevant Employees or other Interested Parties as mentioned in Clause 4 of this Policy who reports or raises their concerns about suspected or actual Misconduct involving or affecting NSRP.
- **'Whistleblower Protection Program'** is a course of actions executed by External Law Firm and NSRP to protect the Whistleblower from any Retaliation.

## 5. RESPONSIBILITY

### 5.1. Whistleblower

A Whistleblower has the right to:

- Raise concerns about suspected or actual Misconduct in NSRP by filing a WB Report, with request for protection from Retaliation;
- Not have his/her identity (name, address, autograph and other personal information shared or transferred to parties irrelevant to the review of their WB report without express written permission;
- Be protected from Retaliation for filing a WB Report;
- Withdraw a filed WB Report with reasonable explanation; and
- File an Anonymous WB Report in accordance with this policy.

A Whistleblower is responsible for:

- Including all requested information in any filed WB Report
- Providing Supporting Documents for his/her WB Report;
- Providing reasonable explanation if he/she wants to withdraw his/her WB Report;
- Closely collaborating with the Company in the process of reviewing and handling the WB Report;
- Ensure the accuracy and trustworthiness of her/his WB Report and Supporting Documents he/she provides to NSRP; and





- Indemnifying NSRP for any costs incurred (including legal fees and other expenses) to review and investigate the WB Report if the Whistleblower intentionally submits falsified WB Report or is fully aware that the information in their WB Report is inaccurate or untruthful.

## **5.2. Head of Legal**

The Head of Legal has the responsibility to:

- Be a member of the WB Committee and participate in the decision-making of the WB Committee;
- Assign authorized legal counsel to be the Secretary of WB Committee;
- Manage the engagement of and contract with the qualified External Law Firm for the implementation of this policy;
- Assess the performance and quality of the services provided by the External Law Firm, and propose adjustments when and where applicable;
- Advise other members of the WB Committee on legal aspects;
- Propose dismissal of the WB Report and close the case if insufficient evidence is found to support taking action in response to the WB Report;
- Conduct compliance investigation in accordance with NSRP internal procedures to review and handle the WB Report upon instruction of the WB Committee;
- Propose updates to this Policy from time to time for consistency with operations of NSRP.

## **5.3. Secretary of WB Committee**

The Secretary of WB Committee is responsible to:

- Coordinate with the External Law Firm to receive information from the Whistleblower;
- Conduct initial review of WB Report and propose recommended actions to the WB Committee;
- Assist in communications between the WB Committee and relevant Departments;
- Formulate and maintain master list of WB Reports;
- Formulate and submit periodical reports on WB Reports to the WB Committee;
- Notify the Head of Legal of WB Reports that take more than 90 days to review and handle;





- Other duties stipulated in this policy.

#### **5.4. NSRP HR&T Manager**

NSRP's HR&T Manager has the responsibility to:

- Be a member of the WB Committee and participate in the decision-making of Committee;
- Provide input on HR matters for the WB Committee to evaluate WB Reports and make decisions in accordance with this policy;
- Conduct disciplinary process (including verification of potential disciplinary breaches) in accordance with NSRP internal procedures to review and handle the WB Report upon instruction of the WB Committee;
- Ensure that Whistleblowers are treated equally regarding equipment, work assignment, awards, compensation, etc. after they decide to report Misconduct;
- Continually support to raise awareness and maintain of the compliance culture through training, in particular by informing personnel of their right to report Misconduct through the Whistleblower mechanism;
- Other duties stipulated in this policy.

#### **5.5. NSRP Authorized DGD**

The Authorized DGD is responsible to:

- Be the WB Committee's Chairperson;
- Be the final decision maker in relation to the operation of the WB Committee upon reviewing input and advice from other members;
- Provide direction and instruction for the implementation and revisions of this Policy;
- Other duties stipulated in this policy.

#### **5.6. The WB Committee**

The WB Committee has the responsibility to:

- Approve initial review of WB Report of the Secretary of WB Committee and determine the actions required to handle the WB Report;
- Instruct relevant Departments to review and handle the WB Report in accordance with applicable internal policies;





- Review and provide input or guidance on the outcome of the relevant Departments' review of WB Report;
- Propose other actions for NSRP's consideration;
- Other duties stipulated in this policy.

#### **5.7. Other personnel within NSRP**

- Other personnel within NSRP including but not limited to departments and divisions and the Defendant's managers have the responsibility to support the investigation process upon request of WP Committee.
- No personnel of NSRP are allowed to cause any obstruction or inconvenience to the process of handling WB Reports under this policy and other internal procedures of NSRP;

#### **5.8. External Law Firm**

The External Law Firm is responsible to:

- Receive WB Reports from Whistleblower and transfer any received materials to the WB Committee;
- Provide comprehensive guidance to Whistleblower on filing WB Report and the Whistleblower's rights and responsibilities;
- Request the Whistleblower to provide sufficient Supporting Documents and inform the WB Committee if the Whistleblower fails to provide the relevant evidence;
- Assist the Secretary of WB Committee in conducting initial review of WB Report, maintaining master list, formulating periodical reports and completing other duties under this policies;
- Conduct other tasks as required by the Head of Legal.

### **6. PROCEDURE**

#### **6.1. Whistleblowing principles**

The Whistleblowing Policy follows the following principles:

- Information provided by a Whistleblower is treated as highly confidential. Only the External Law Firm and the WB Committee may have access to this information. This Policy is not a stand-alone policy but an integral part of the NSRP legal and compliance policies that ensure a safe and transparent working environment for all Employees.





- This policy aims to provide protection to Employees who choose to report misconduct as Whistleblowers, ensuring that they are safeguarded from Retaliation. It does not diminish the rights of Employees or Whistleblowers under any other NSRP policies or laws.
- This Policy provides guidance on how to handle WB reports in consistence with other internal processes of NSRP. This Policy does not replace other internal procedures regarding labor discipline, compliance investigation and grievance.

## **6.2. Process**

### **6.2.1. Receiving WB Report**

Any Employee or Interested Party who suspects, knows, or witnesses Misconduct at NSRP and/or believes that he/she could be the subject of Retaliation because of reporting concerns on Misconduct, may submit a WB report to NSRP via the reporting channels below:

- Any member of the WB Committee (i.e., the Authorized DGD, the Head of Legal, the HR&T Manager, the Secretary of WB Committee) by work phone, work email and formal face-to-face or online meeting;
- External law firm, by phone, email and formal face-to-face or online meeting, with contact information to be determined and circulated by the Head of Legal.

The Head of Legal will communicate the reporting channels, together with relevant contact information, to the Employees and Interested Parties.

Any authorized recipient of WB Report (as listed above) will transfer such report, together with any associated Supporting Documents to the WB Committee without any modifications. If the WB Report is submitted by phone or meeting, the recipient will record the information provided by the Whistleblower by filling in a WB Report form to be determined by the Head of Legal.

Anonymous WB Report may be accepted if the provided information and evidence is sufficient and coherent. The Committee will determine whether the Anonymous WB Report is eligible to proceed to the next step.

All WB Reports and Supporting Documents, regardless of the reporting channels, will be kept confidential, sent to the WB Committee, and archived by the Secretary of WB Committee.

Any request to withdraw the WB Report that may be filed by the Whistleblower will not impact the process stipulated herein (unless expressly stipulated otherwise)





### **6.2.2. Initial review of WB Report and determination of required actions**

Upon receipt of a WB Report, the Secretary of WB Committee shall review the information therein together with any Supporting Documents to determine whether the WB Report is sufficient and reliable enough for NSRP to conduct subsequent steps in accordance with NSRP procedures and which particular process will be applicable to handle the WB report. The Secretary of WB Committee may request the Whistleblower to provide additional information and Supporting Documents as necessary for the initial review. The Secretary of WB Committee will then submit the initial evaluation to the WB Committee for review and approval.

The WB Committee will review the initial evaluation and decide on the need for taking further action on the WB Report. The WB Committee may determine that the WB Report should be reviewed and handled in accordance with any relevant NSRP internal procedures listed below:

- Compliance investigation process;
- Labor disciplinary procedure;
- Community grievance mechanism; and
- Grievance mechanism procedure.

Once the WB Committee confirms the category and applicable procedures for the WB Report, the Secretary of WB Committee will transfer the materials to the relevant departments for their handling in accordance with NSRP procedures.

### **6.2.3. Handling results of the WB report review**

Upon instruction of the WB Committee, NSRP Departments will review and handle the WB Report in accordance with the relevant internal procedures and promptly inform the WB Committee of the outcome and conclusion of their process.

On a case-by-case basis, the WB Committee may provide input, guidance, and proposal to the relevant Departments in relation to their review and handling of the WB Report.

The WB Committee may also propose solutions or actions to the management of NSRP in relation to the results of the WB Report review, such as disciplinary actions, reports to local authorities, impacts to performance evaluation, revisions of internal policies and processes.

### **6.2.4. Notification to Whistleblower**

NSRP is not obligated to provide details of the outcome or process of handling WB Report to the Whistleblower.





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The WB Committee will, on a case-by-case basis, decide whether or not to inform the Whistleblower of the action taken related to the WB Report, taking into account the confidentiality, complexity and sensitivity of the matter and the WB Committee's evaluation on the WB Report and its Supporting Documents.

In the case that the WB Committee decides to share any information related to the results of review of the WB Report to the Whistleblower, the scope and contents of such communication will be decided and approved by the Head of Legal, taking into consideration confidentiality issues.

#### **6.2.5. Retaining, monitoring, and closing the WB Report**

The Secretary of WB Committee, with assistance from the External Law Firm if necessary, shall establish a master list to monitor status of the WB Reports (in the form determined by the Head of Legal) and submit periodical reports to the WB Committee on a quarterly and annual basis.

With regard to any WB Reports requiring more than 90 working days to handle and complete review process, the Secretary of WB Committee will bring them to the Head of Legal's attention with detailed reasons.

Once the review of a WB Report has been completed with conclusion from the relevant NSRP Departments and comments from the WB Committee in accordance with Section 7.4 above, the WB Report shall be marked 'closed' on the master list and updated to the WB Committee.

#### **6.3. WB Reports against WB Committee member or managerial personnel**

If a Defendant in a WB Report is a member of the WB Committee or managerial personnel in NSRP, such Defendant will excuse themselves from any process of handling such WB Report under this policy and other internal procedures of NSRP and refrain from accessing any information related to the WB Report and the review thereof. The recipient of such WB Report, and other members of the WB Committee, should also exclude the Defendant from any communications regarding the review of the WB Report.

In this case, the WB Committee will still conduct the procedures in accordance with this policy despite the absence of the Defendant. The WB Committee may recommend NSRP to appoint other personnel to handle the review of WB Report under other internal procedures, for example, if the Defendant is the HR&T Manager, the WB Committee can propose that a DGD handle the verification under the disciplinary procedure.

The above rules may also apply if the WB Committee determine that a member of WB Committee or a managerial person in NSRP is not a Defendant but plays a significant role in the allegations in a WB Report.





#### **6.4. Protection of the Whistleblower**

NSRP will consider necessary actions to protect the Whistleblower from Retaliations and sanction those who attempt to conduct any Retaliations against the Whistleblower.

The identity of the Whistleblower and the contents of the WB Report (including any Supporting Documents) must be kept in strict confidence and can only be shared to those who are in charge of reviewing and handling the WB Report in accordance with this policy and other NSRP internal procedures.

The WB Committee may propose necessary protective measures on a case-by-case basis for NSRP's consideration.

Any Whistleblower who believes they are being retaliated due to their WB Report must file promptly a report of the concerns in accordance with Section 7.1 for the company's consideration.

#### **6.5. Whistleblower Rewards**

NSRP may, at its sole discretion and on a case-by-case basis, decide on suitable rewards to Whistleblower who provide accurate, substantial, and useful information that helps the company to identify and/or prevent material Misconduct. Such rewards may be written certifications, additional points in performance review, or other forms as decided by NSRP. The WB Committee will consider and submit proposal on Whistleblower rewards as it deems fit for NSRP's review and decision, provided that no rewards will be given for Anonymous WB Report.