# Petrovietnam Ca Mau Fertilizer Joint Stock Company

# Whistleblowing procedures

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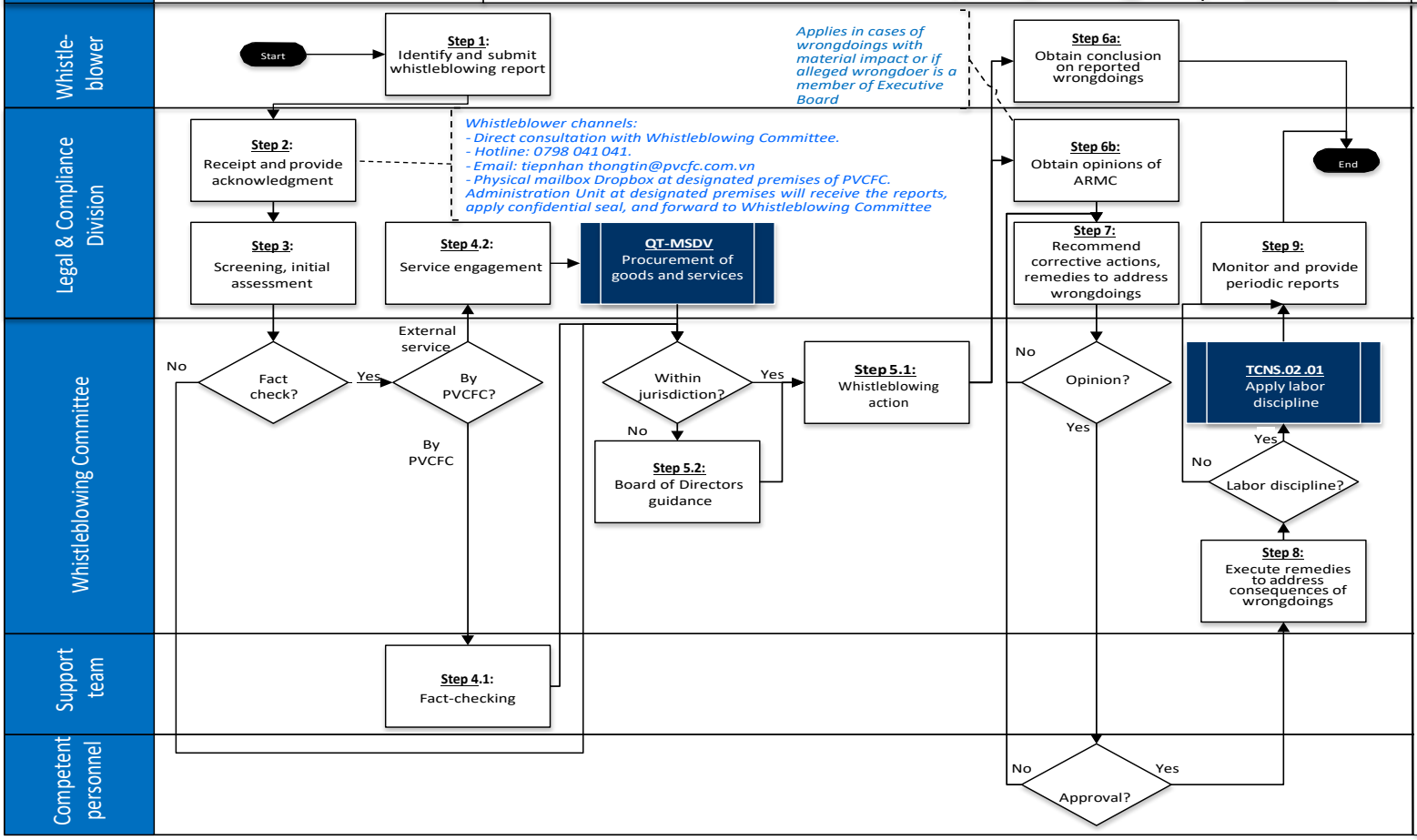
| Table of contents | 4.2.7 |
| Level 2 procedure | Level 2 procedure ID |
| Level 3 procedure | Whistleblowing |
| Level 3 procedure ID | TCNS.02.07 |

**Legends:**

**Symbol:** Start (Start/end) | Necessary steps | Processing on VP DT system | Relevant procedures | Eligibility check | Documentation | Return to Step x | Hyperlinks | Triggering events | Originator

**Symbol of control:** Controlled | Recomend ERP automation




Description:

**Step 1:** Whistleblowers (from inside or outside PVCFC) report any discovered wrongdoings via PVCFC's designated channels.

**Step 2:** The Legal and Compliance Division acknowledges receipt of the report to the whistleblowers.

**Step 3:** The Legal and Compliance Division conducts a screening and initial assessment, then presents the case to the WBC: - If PVCFC can conduct an internal fact check, proceed to step 4.1, or if external service providers are needed, proceed to Step 4.2. - If no fact check is required and it is within authority, proceed to step 5.1; otherwise, proceed to step 5.2.

**Step 4.1:** The support team of the WBC carries out the investigation and fact-checking.

**Step 4.2:** The WBC requests the Commercial Division to engage external services, initiating the procurement of goods and services.

**Step 5.1:** The WBC determines the conclusion for wrongdoings within its jurisdiction.

**Step 5.2:** For wrongdoings beyond its jurisdiction, the WBC seeks guidance from the BOD.

**Step 6a:** Whistleblowers are informed of the final decision regarding the reported wrongdoings.

**Step 6b:** The Legal and Compliance Division consults with the ARMC based on the WBC's conclusions.

**Step 7:** The Legal and Compliance Division recommends the WBC with corrective actions, remedies to address the consequences of wrongdoings prior to submission to the Competent Personnel for approval. If approved, proceed to step 8; otherwise, return to step 7.

**Step 8:** The WBC executes remedies to address consequences of wrongdoings. If involving labor discipline, initiate the Procedure for labor discipline; otherwise, proceed to step 9.

**Step 9:** The Legal and Compliance Division conducts ongoing monitoring and provides periodic reports every 6 month to the WBC.