



WHISTLEBLOWING POLICY

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1. Purpose:

The purpose of this policy is to outline ways in which all employees of EZLANDVIETNAM Development JSC (“**Company**” or “**EZLand**”) can express concerns about malpractice/wrongdoing and to encourage employees to raise these at an early stage and in an appropriate way.

This policy is in place to reassure staff that it is safe and acceptable to speak up and enable concerns to be raised at an early stage and in the right way. Rather than wait for proof, we would prefer you to raise the matter when it is still a concern. It can be difficult to know what to do when these concerns are about unlawful conduct, financial irregularities, abuse of patients, dangers to the public or environment, health and safety issues, or if you feel these issues are being inappropriately concealed.

2. Objects:

This policy applies to everyone who carries out work for EZLand, including:

- Partner;
- All employees;
- Internship; and
- Third parties working on behalf of EZLand.

3. Applicable time:

Valid from June 1st, 2019. The previous policies with the same content are no longer valid.

4. What is whistleblowing:

Whistleblowing is “making a disclosure in the public interest”. It means that if you believe there is wrongdoing in your workplace, you can report this by following the correct processes and your employment rights shall be protected.

5. Reporting Mechanisms

EZLand encourages whistleblower to put their names to their allegations whenever possible. Concerns or irregularities expressed anonymously are more difficult to act upon effectively but they will be considered, taking into account the following:

- Seriousness of issues raised.
- Significance and credibility of concerns.



- Likelihood of confirming the allegation from attributable sources and information provided.
- All valid concerns or irregularities raised will be acknowledged and treated with confidence throughout the process.

Concerns may be raised verbally or in writing. As it is essential for EZLand to have all critical information in order to be able to effectively evaluate and investigate a complaint, the report made should provide as much detail and be as specific as possible. The Receiving Officer is the Head of HR Department.

*The contact details of the Receiving Officer are as follows:

- Hotline: +84 28 3526 7777 – ext: 205/206
- Email: hr@ezland.vn

6. Safeguards

EZLand prohibits discrimination, retaliation or harassment of any kind against a whistle blower who submits a complaint or report in good faith. If a whistle blower believes that he or she is being subjected to discrimination, retaliation or harassment for having made a report under this policy, he or she should immediately report those facts to the Chief Executive Officer (“**CEO**”). Reporting should be done promptly to facilitate investigation and the taking of appropriate action.

*The contact details of the CEO are as follows: Email: olivier.dongoc@ezland.vn

At the appropriate time, the party making the report/complaint may need to come forward as a witness. If a whistleblower makes an allegation in good faith but it is not confirmed by the investigation, no action will be taken against him or her. If, however, a whistleblower has made an allegation frivolously, maliciously or for personal gain, disciplinary action may be taken against him or her. Likewise, if investigations reveal that the whistleblower making the complaint had done so maliciously or for personal gain, appropriate action, including reporting the matter to the police, may be taken.



7. Complaints Handling

All information disclosed during the course of investigation will remain confidential, except as necessary or appropriate to conduct the investigation and to take any remedial action, in accordance with any applicable laws and regulations.

EZLand has the right to refer any concerns or complaints to competent state authorities. Depending on the nature of the complaint, the subject of the complaint may be informed of the allegations against him or her and be provided with an opportunity to reply to such allegations. Employees who fail to cooperate in an investigation, or deliberately provide false information during an investigation, shall be subject to strict disciplinary action up to, and including, dismissal.

8. Handling External Media

In disclosing to external media with regards to alleged misconduct through the whistle blowing channels, EZLand will ensure that there is fairness and objectivity in its corporate statements with no misrepresentation and unprofessional pursuit of publicity.

Where information is confidential, EZLand shall not, except in the course of duty or under compulsion by laws, disclose, divulge or make public any information of a confidential nature relating to the details of the alleged misconduct.

During the course of investigation, the whistle blower or any party privy to the confidential information shall not inform external media or any colleagues.

