



A.C.N. 063 656 333
A.B.N. 64 063 656 333

VIETNAM INDUSTRIAL INVESTMENTS LIMITED

2 April 2020

Whistleblower Policy

Attached is a copy of the Company's Whistleblower Policy authorised for release by the Board of Directors.

For and on behalf of the Board

Patricia Williams
Company Secretary

For further information, please contact:

Roger Sing-Leong Kwok
Chairman Non-Executive Director
Telephone no: +61 411 888 678



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**VIETNAM INDUSTRIAL INVESTMENTS LIMITED
POLICY MANUAL**

Vietnam Industrial Investments Limited and all related entities within VII Group

WHISTLEBLOWER POLICY

1 Introduction

At VII, we are guided by our VII Group values. These values are the foundation how we behave and interact with each other, suppliers, shareholders and other stakeholders. Together our values reflect the priorities of the business and provide guidance in decision making.

VII's Code of Conduct and other policies have been developed to align with our values to ensure that we observe the highest standards of fair dealings, honesty and integrity in our business activities.

Our Whistleblower Policy (this Policy) has been put in place to ensure employees and other Disclosers can raise concerns regarding any misconduct or improper state of affairs or circumstances (including unethical, illegal, corrupt or other inappropriate conduct) without being subject to victimisation, harassment or discriminatory treatment.

2 Purpose

This Policy aims to:

- Encourage Whistleblowers to report an issue if they reasonably believe some has engaged in serious wrongdoing;
- Outline how VII will deal with whistleblowing reports; and
- Set out the avenues available to Whistleblowers to report serious wrongdoing to VII. Whilst it is generally expected that these issues will be raised through the normal channels of line management, reporting by other avenues may be appropriate or necessary in certain situations.

3 Who does this Policy apply to?

This Policy applies to "Whistleblowers" who are any of the following with respect to all entities within VII Group:

- Employees;
- Directors;
- Officers;
- Contractors (including employees of contractors);
- Suppliers (including employees of suppliers);
- Associates;
- Consultants; and
- Relatives, dependants, spouses or dependents of a spouse of any of the above.



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4 Matters that should be reported

Any matter that a Whistleblower has reasonable grounds to believe is misconduct or an improper state of affairs or circumstances, is in breach of VII's policies, the law should be reported in accordance with this Policy. Please note that personal work related grievances are excluded from this Policy and will be handled under the Grievance Policy.

Reportable matters include any conduct that involves:

- Dishonest behaviour;
- Fraudulent activity;
- Unlawful, corrupt, or irregular use of company funds or practices;
- Illegal activities (including theft, dealing in or use of illicit drugs, violence or threatened violence and criminal damage against property);
- Unethical behaviour, including anything that would breach VII's Code of Conduct;
- Improper or misleading accounting or financial reporting practices;
- Breach of the Corporations Act 2001;
- Behaviour that is oppressive, discriminatory or grossly negligent;
- Abuse of authority;
- An unsafe work-practice;
- Any behaviour that poses a serious risk to the health and safety of any person at the workplace;
- A serious risk to public health, public safety or the environment; or
- Any other conduct which may cause loss to VII or be otherwise detrimental to the interests of VII.

4.1 Personal Work-Related Grievances

Personal work related grievances are not covered under this Policy and should be reported to your line manager or Human Resources representative in accordance with the Grievance Policy.

However, it does not include:

- Any conduct that would be considered victimisation of an individual because they have made, may have made, or propose to make a report under this Policy; or
- A matter that would have significant implications for any VII Group company.

5 Responsibility to report

The VII Group relies on its employees and Whistleblowers to help maintain and grow its culture of honest and ethical behaviour. It is therefore expected that any Disclosure who becomes aware of such conduct will make a report.



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6 Making a report

6.1 Internal Reporting for Employees

Employees should first report any matters of concern to their direct line manager or human resources advisor. In many cases, this should be satisfactorily addressed your concern.

Where this is not appropriate where the person making a report does not feel comfortable making an internal report, or any internal report is made however no action is taken within a reasonable time, the report can be made to the General Director.

6.2 External Reporting

Eligible Whistleblower can make protected disclosures to:

- Chairman of the Board of Management of your Company or the VII Chairman of the Board of Directors (Phone: +618 6141 3244);
- the Australian Securities and Investment Commission; or
- an external auditor of the Company.

Where appropriate, VII will provide feedback to the Whistleblower regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

6.3 Investigation

The Chief Executive Officer (CEO) will assign a Whistleblower Investigation Officer (WIO) (or the Company Secretary) with the responsibility for carrying out a thorough investigation of any protected disclosure. In any event that the CEO is the subject of the disclosure, the Chairman of the Audit Committee will appoint a WIO.

The investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances. While the particular investigation process and inquiries adopted will be determined by the nature and substance of their report, in general, as soon as practicable upon receipt of the report, if the report is not anonymous, the WIO will contact you to discuss the investigation process including who may be contacted and other matters as are relevant to the investigation. Where a report is submitted anonymously, VII will conduct the investigation and its inquiries based on the information provided to it. Recommended corrective actions will be taken and implemented.

To enable improper conduct to be properly investigated and addressed by VII, it is recommended that the Discloser contain the following information:

- that the disclosure is being made pursuant to this Policy;
- the nature of the improper conduct and when it occurred or is likely to occur;



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- the name (s) of people involved in the improper conduct; and
- any material support the matters raised such as documents, emails or the names of potential witnesses.

7 Support and Protection

A Whistleblower will not be subject to any civil, criminal or disciplinary action for making a report that this covered by this Policy or for participating in any subsequent investigation by VII Group company.

No employee, officer or contractor of VII Group company may engage in detrimental conduct against a Whistleblower who has made or proposes to make a report in accordance with this Policy, because of such report or proposed report.

All reasonable steps will be taken to ensure that a Whistleblower will not be subject to any form of victimisation, discrimination, harassment, demotion, dismissal or prejudice, because they have made a report. However, this Policy will not protect the Whistleblower if they are also involved in or connected to the misconduct or illegal activities that are the subject of a report.

Anonymous Reporting

A report can be made anonymously. However, it may be difficult for VII to properly investigate or take other action to address these matters disclosed in anonymous report. In circumstances where the Whistleblower has not consented to the disclosure of their identity, the matter may be referred for investigation, but the WIO will be required to take all reasonable steps to reduce the risk that the discloser will be identified as a result of the investigation.

Information about a Whistleblower's identity and information that is likely to lead to the identification of the Whistleblower may disclosed to ASIC, solicitor or the Whistleblower consents.

Support for Disclosers

VII is committed to protecting an individual from personal disadvantage as a result of making a disclosure. Such protections are an essential element of creating an environment in which all individuals are comfortable reporting any improper conduct internally.

The whistleblower protections are set out in Part 9.4AAA the *Corporations Act 2001* (Corporations Act) to provide greater protections for whistleblowers who report misconduct about companies and company officers.

Person Implicated

A person purporting to be a protected whistleblower who is implicated in any improper conduct may not be entitled to all the protections conferred in this Policy. If you are engaged in



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improper conduct, you may want to consider seeking independent advice in relation to your liability and the protections that may or may not be available to you if you make a disclosure.

8 Group Reporting Procedures

Line Manager and/or Human Resources Manager will report to the General Director on the number and type of whistleblower incident reports half-yearly and annually, to enable VII to address any issues at a subsidiary level/Group level.

The WIO will keep detailed records of all interviews conducted and all records reviewed which affect the outcome of the investigation.

These reports will be made on a 'no names' basis, maintaining the confidentiality of the matters raised under this Policy.

The Audit Committee will receive copies of all the whistleblower reports at least quarterly reports from General Manager/WIO. Any serious and/or material Reportable Conduct will be immediately referred to the Chairman of the Audit Committee. The whistleblower reports should include information on:

- the number and nature of disclosures made in the last quarter;
- the status of any investigations underway; and
- the outcomes of any investigations completed and actions taken as a result of those investigations.

The Board should be informed of material incidents reported under this Policy as these may be indicative of issues with the culture of the organisation and may include any information that may be materially price sensitive in accordance with VII's Disclosure Policy.

9 VII Whistleblower Policy with the whistleblower laws

Australian whistleblower laws

By making a disclosure in accordance with this policy, you may be protected under the Australian whistleblower laws. While this policy principally deals with internal disclosures, the Australian whistleblower laws also protect some types of disclosure made to external parties (such as to legal representatives, the Australian Securities and Investments Commission, the Australian Commissioner of Taxation). VII will treat any disclosures made to those parties in accordance with this policy.

For more information about these laws, see the information available on the ASIC website and the ATO website.



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Whistleblower laws outside Australia

Given the diversified nature of VII operations, subsidiaries should adopt their own whistleblower policy which is appropriate for the requirements of their activities and must be in line with the VII Group policy.

Investigation and Reporting procedures will be followed as to sections 6 and 8 above.

If you are a subsidiary officer, employee or contractor based outside Australia, you may also have protection under whistleblower laws in the country in which you are based but may also be subject to additional obligations.

Human Resources of Group companies should provide training to line managers and employees once a year regarding the Group's whistleblower policy and its reporting procedures.

10 Consequences for non-compliance with policy

Any breach of this policy by an officer, employee or contractor will be taken seriously by VII, and may be the subject of a separate investigation and/or disciplinary action.

A breach of this policy may also amount to a civil or criminal contravention under the Australian whistleblower laws, giving rise to significant penalties.

11 Review of the policy

This Policy will be reviewed on every two years to ensure it is consistent with relevant laws and the changing nature of the organisation. This Policy may be amended, withdrawn or replaced from time to time at the sole discretion of VII.

Approved by: VII Board of Directors



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Disclosure Form

Item A: Consent	
<input type="checkbox"/>	I consent to my identity being shared in relation to this disclosure; or
<input type="checkbox"/>	I wish for my identity to remain anonymous <i>(If you wish to remain anonymous, you do not need to complete section B and Section C)</i>
<input type="checkbox"/>	I consent to being contacted about my disclosure <i>(If so, please complete Section C)</i>
<input type="checkbox"/>	I wish to receive updates about my disclosure <i>(If so, please complete Section C)</i>

(✓) – tick applicable box above.

Item B: Personal Details	
Name:	
Address:	
VII subsidiary name:	
Role/Position:	

Item C: Contact Details	
Telephone number:	
Email address:	
Preferred contact method:	Phone Email Mail In person
Best time to contact you:	



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Disclosure Form

Item D - Disclosure		
1	A description of your concerns, including: Location Time Persons involved	
2	How did you become aware of the situation?	
3	Who was involved in the conduct, including any names, departments and position?	
4	Does anyone else know about the matters you are concerned about? <i>(If yes, please describe any steps you have taken to report or resolve your concern and the outcome, if applicable)</i>	
5	Do you have any concerns about you or any other person being discriminated against or unfairly treated because of this disclosure?	
6	Do you think the reported conduct might happen again?	



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7	Please include any other details which you believe are relevant	
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