

CIRCULAR

To: All employees
From: Legal section

Date: 4th Apr. 2022
CC: Top of Div., Dept., Section

DMVN Company Regulation

Regulation name	Whistleblowing channel regulation
Range of Regulation	All employees & Business partners
Code number	1-212-0003-22
Responsible section	Legal section
Effective Date	4 th Apr. 2022

<Revision history>

No.	Date of Revision	Content
1	9 th Sep. 2021	Establish Regulation
2	4 th Apr. 2022	1 st revision: - Change DMVN Whistleblowing channel's address - Change procedure for dealing with whistleblowing matter

I. Purpose

- Establish an effective communication channel for whistle blower to report about unethical behaviours, misconduct and/or violation of laws or regulation.
- Provide information, items that whistle blower need to report to company; reporting & implementation procedure
- Encourage employees and third parties to provide & exchange information honestly to prevent any bribery or corruption in the company business operation.

II. Scope of application

- This rule is applicable to all DMVN employees, third parties (customers, suppliers, distributors, agents, consultants, etc.) and others who conduct to deal with the company.

III. Definition

- Whistleblowing channel: Address that both internal and external parties can report violation.

- Whistleblowing: Disclosure by individual or any person about violation of laws, company's policies and regulations of any individual or any group in DENSO's business dealings.
- Fraud and corruption: Any intentional or deliberate act to defraud misappropriate property or circumvent regulations, policies of the company cause to losses by at least one internal party or third party
- Providing false claim: Make, provide, record or use any receipt, account or other document that is false or contains false details with the intention to deceive the company for personal gain.
- Abuse of power: Misuse of employee's authority and not acting in good faith in exercising duty of care with the position given in making a decision or taking action for employees' personal benefit or advantage that negatively impacts the company.
- Conflict of interest: A situation where a person's own interests either influence, have the potential to influence, or are perceived to influence the decision making at the Company.
- Violation of laws/regulations: Actions that the employee or a third party do in contravention of the law/ company regulations, causing serious results for the company.

IV. Content of the regulation

1. Introduction

- Whistleblowing channel's address:

Reporting Method	Channel
E-mail	1. DMVN: kenh.to.giac.a3r@ap.denso.com (Change) 2. DIAT Legal: ap_diat_legalhelpline@ap.denso.com

- Outstanding advantages of whistleblower channel:
 - 1) Whistleblower and whistleblower information will be absolutely confidential.
 - 2) The violations will be investigated carefully, clearly and transparently (right person, right crime) by the experience & legal professional skills from the staff of E&Y company.
 - 3) The whistleblower can report anytime, anywhere, no need to go to the company.
 - 4) Report in writing and free format.

2. Complaints and concern matters

- 1) Fraud and Corruption
- 2) Providing false Claim
- 3) Abuse of Power
- 4) Conflict of Interest
- 5) Violation of laws or regulation

3. Reporting procedure:

Whistleblower are advised to report about improper conduct through one of two channels that mentioned in item 1. and provide the details of items below:

- 1) Description of improper conduct
- 2) Name of individuals who involved in the improper conduct
- 3) Supporting documents or evidence (receipt, bill, image, transaction, etc.)
- 4) Name, address, organization and contact information of whistleblower (When the company need further information or evidence for investigation)

4. Procedure for dealing with whistleblowing matter (Change)

- **Step 1:** Legal receive information from whistleblowing channel
- **Step 2:** Legal report GD & VGD about whistleblowing content
- **Step 3:** Legal announce to whistleblower about receiving information, commit to confidentiality of whistleblower information as well as name of whistleblower and conduct to investigate.
- **Step 4:** Legal implement the investigation or assign section/ department coordinate to investigate. If it considers a serious investigation, Legal will consider consulting legal expert or coordinating with authorities to investigate more information.
- **Step 5:** From the results of the investigation, Legal will organize a meeting with relevant parties and based on the level of violation to handle the violation accordance with company's regulations and policies. For serious cases and law violation, Company will comply with current Vietnamese laws.
- **Step 7:** Legal notify the Company's decision to the whistleblower, and penalty for violator will be publicly announced on the notice board.

5. Whistleblower Protection

- The company shall commit to confidentiality of all information that related to the whistleblowing content and whistleblower unless whistleblower disclosure by herself /himself
- The company shall take all reasonable efforts to protect the whistleblower from detrimental actions or retaliation for a good faith disclosure of improper conduct.
- Company does not have power to refuse/reject with legal actions or proceedings which beyond the Company's reasonable control.
- The protection of Whistleblower under this rule shall not be available if the Whistleblower participated in the improper conduct or willfully discloses a false statement; or made a report of improper conduct with malicious intent.
- The Company reserves its rights to take appropriate action including legal action against the false or malicious report made by Whistleblower.
- The company shall base on articles in the Viet Nam Denunciation Law to protect whistleblower's working position, job, life, health, property, honor, dignity.

V. References

- 1) Company code of conduct
- 2) Anti-corruption Policy
- 3) Regional whistleblowing Policy




VI. Effectiveness

This rule is effective from 4th Apr. 2022, will replace for Whistleblowing channel regulation announced on 9th Sep. 2021.

Top of Div./ Dept./ Section are requested to deploy this regulation to your subordinates for acknowledgement & implementation. If having any inquiries, please contact with Legal section – Ext 3116/3143.

Best regards

Bui Mai Huong – Legal Supervisor

Checked by	Verified by	Approved by
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