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I. PURPOSE

This policy establishes principles to protect Employees, Third Parties and other Stakeholders from retaliation for raising concerns or reporting misconduct, fraud, illegal conduct, unethical conduct that may be harmful to the Company, thereby promoting transparency and integrity in the Company's business operations.

II. SCOPE

This Policy applies to all Company Employees, Third Parties and other Related Party(s)

III. REFERENCE DOCUMENT

- Integrity Policy (CS CMS 01).
- Code of Conduct.
- Appendix 2- Third Party Code of Conduct (QT CMS 02).

IV. DEFINITIONS AND ABBREVIATIONS

4.1 **“SBD”** means Sao Bac Dau Technologies Corporation and its subsidiaries.

4.2 **“QI”** means QI Technology Joint Stock Company.

4.3 **“Company”** is understood to include SBD and QI.

4.4 **“Company Employee” or “Employee”** is understood to mean any individual working at any level under the management and supervision of the Company (including any employee (who has signed a Labor Contract or is on probation), manager, member of the Board of Directors, CEO of the Company).

4.5 **“Retaliation”** means any action or penalty imposed on an Employee/Third Party/Related Party in any way, whether directly or indirectly, to cause disadvantage (or threaten to cause harm) to the Employee/Third Party/Related Party (including but not limited to: dismissal, injury, demotion, discrimination, harassment, threats, disciplinary action, bias, or adverse treatment) because the Employee/Third Party/Related Party reported misconduct, or raised a concern, or participated in the investigation process, or refuse to take any action that violates (or suspects a violation) of the Company's policies/procedures/regulations.

4.6 **“Misconduct”** includes any conduct that is inconsistent with or violates the Company’s Policies/Code of Conduct/Procedures/Regulations, or any law. Misconduct includes but is not limited to the following acts: corruption, bribery, fraud, collusion, coercive conduct, obstructive conduct, and unethical conduct, illegal acts, dishonesty, and/or conduct that is likely to cause discredit or cause financial/non-financial loss to the Company.

4.7 **“Third Party”** is understood as any organization (including management, employees, contractors, persons related to the organization), individual, joint venture partner, supplier, subcontractor, agent, other intermediary parties that participate or will participate in any activities with the Company including the provision of goods, services related to the project of providing goods/services to the Company’s customers.

4.8 **“Related Party”** means a Party(s) that has an interest in the Company and may affect or be affected by the Company’s business operations.

4.9 **“Whirling”** means a situation where an Employee/Third Party/Related Party raises a concern, allegation, report or any information that indicates that wrongdoing has occurred or is occurring, or that wrongdoing is suspected to have occurred at the Company in good faith that such concern, allegation, report or information is true.

4.10 **“Whistleblower”** means an Employee, individual or organization that makes a report about an act/situation that they have reasonable grounds to suspect or consider to be misconduct, Reportable Conduct.

4.11 **“Reportable Conduct”** means any act that a Whistleblower has reasonable grounds to suspect or consider to be misconduct, an incident or situation that is inappropriate in relation to any Company policy or regulation.

4.12 **“Whistleblower Protection Officer” (WPO)** means an employee designated by the Company to protect the interests of a Whistleblower under the protections in this Policy, to ensure that the Whistleblower receives protection and is treated fairly. The name of the individual in the role of WPO who owns the email to receive the information to be protected (in section 5.4.2 - receiving information related to WPO) is stated in Appendix 3 of this Code (Appendix 3 issued internally within the Company).

4.13 **“Whistleblower Investigation Officer” (WIO)** is an employee designated by the Company to conduct a preliminary investigation into the content of the report received from the Whistleblower to determine whether there is evidence of the reported Reportable Conduct issues or not, or to recommend the rejection of the reported contents.

4.14 **“Code of Conduct”** means the Company’s Code of Conduct, applicable to all Employees.

4.15 **“Code of Conduct for Third Parties”** means the Third Party’s Code of Conduct issued by the Company, applicable to all Third Parties as defined in clause 4.7 of this Section.

V. CONTENT

5.1 Statement on Whistleblower Protection Policy

- Sao Bac Dau Technologies Corporation and its Subsidiaries and Affiliated Company - QI Technology Joint Stock Company (collectively referred to as “the Company”) are committed to conducting business honestly, fairly and ethically. Accordingly, the Company is committed to complying with all applicable laws and ethical standards in business, including the Company’s interactions with Employees, Customers, Third Parties, Suppliers, the community, other Stakeholders and the environment in which the Company operates.
- This Whistleblower Protection Policy (“Policy”) outlines the Company’s regulations and commitments in implementing protection measures for Whistleblowers. The Company has zero tolerance for misconduct and does not accept any dishonesty, illegal conduct, unethical conduct by any Employee, Third Party and/or other relevant parties that may be related to and/or impact the Company.
- The Company recognizes that reporting misconduct as soon as it is discovered or suspected is beneficial to the organization as it can resolve the misconduct issues in a timely manner, thereby significantly reducing the risk(s) to the Company's business operations. Therefore, the Company encourages any individual/organization including Employees, Third Parties and other relevant parties to report to the Company immediately when they notice anything that the individual/organization has reasonable grounds to suspect of misconduct, an incident or an

inappropriate situation related to any of the Company's Policies/Procedures/Regulations and/or a violation of the law

- The Company has zero tolerance for any retaliation against any individual/organization who reports reasonable suspicions of wrongdoing or who cooperates with competent authorities/individuals/organizations investigating wrongdoing according to the Company's investigation process and/or the investigation is conducted by competent state agencies as prescribed by law
- This policy is officially communicated internally within the Company and on the Company's electronic information page (website).

5.2 Reporting Reportable Conduct

- The Company encourages Reportable Conduct to be reported as soon as possible in one of the ways set out in Section 6 (Reporting Policy) of the Code of Conduct and Section 6 of the Third Party Code of Conduct. The Company does not expect the Whistleblower to have absolute proof of Reportable Conduct, but the Whistleblower should provide the reason for his or her concern, the persons involved in the Reportable Conduct, and all events giving rise to the Reportable Conduct, along with supporting documentation(s).
- Reports submitted anonymously will be accepted and will still be eligible for the Company's protections under this Policy. However, it is important that the Whistleblower provide as much information as possible so that the Company can investigate fully and fairly.
- Immediately upon receipt of a whistleblower's complaint, the Company will conduct a review to determine the appropriate action to be taken, including whether the complaint is within the scope of the investigation. The Company will notify Whistleblower of the decision to investigate, unless the Company has no means of contacting the Whistleblower.
- If the Company assesses and decides to investigate, the Company will receive and investigate according to the investigation process based on the principles of promptness, thoroughness and impartiality. The Whistleblower will be informed of the progress and results of the investigation after the complaint is resolved or actioned. However, depending on considerations to ensure privacy and confidentiality or other legal constraints, the Company may limit the content of the notification to the Whistleblower.
- If the Whistleblower is not an Employee of the Company, the Company will report the progress of the investigation and the results of the investigation after the Whistleblower agrees in writing/email to maintain the confidentiality of any information provided to them by the Company in connection with the investigation being conducted.

5.3 Whistleblower Protection Measures

- The Company takes all reasonable steps to protect the Whistleblower to prevent retaliation or to limit harm to the Whistleblower if retaliation is discovered. The protection measures begin immediately upon receipt of a report on Reportable Conduct and continue throughout the investigation and after the investigation is completed.
- The Whistleblower may be protected even if the content of the complaint is determined to be insufficient to warrant an investigation, or inaccurate, or unfounded, provided the Whistleblower has a reasonable basis for making the complaint. To protect the Whistleblower, the Company takes the following measures:

5.3.1 Confidentiality and Protection of the Whistleblower's Identity

- The Company will make every effort to ensure that all information relating to the content of the complaint and the identity of the Whistleblower is kept confidential and secure on an appropriate basis, in compliance with relevant laws. In all cases, the Company will consult with Whistleblower on whether they wish to keep their identity confidential and whether Whistleblower agrees to disclose their identity to parties involved in internal or external investigation for the purpose of assisting the investigation.
- In some cases, the Company may refer the complaint to a competent state agency for resolution in accordance with the law. In such cases, the Company may be required to disclose certain information relating to Reportable Conduct and possibly the identity of the Whistleblower in accordance with the law. In such cases, the Company will take all reasonable steps within the scope permitted by law to ensure that the identity of the Whistleblower remains confidential if the Whistleblower does not agree to reveal his or her identity.
- Regardless of whether Whistleblower agrees to reveal his or her identity, all details of the report and investigation will be conducted confidentially. To maintain confidentiality, the Company ensures that:
 - All documentation (paper, electronic or otherwise) relating to Reportable Conduct will be kept securely.
 - All information relating to Reportable Conduct will be accessible only to those directly involved in investigating the complaint or Reportable Conduct.
 - Only a limited number of those directly involved in handling and investigating the Reportable Conduct will know the identity of the Whistleblower or information that is likely to lead to the identification of the Whistleblower.
 - Each person involved in handling and investigating Reportable Conduct is reminded that they must keep the identity of the Whistleblower, the content of the complaint as well as the Reportable Conduct confidential and that unauthorized disclosure will result in disciplinary action and may even result in criminal prosecution.

5.3.2 No Retaliation

- The Company is committed to treating Whistleblowers fairly and protecting them from retaliation. If a Whistleblower has reason to believe that they are being subjected to retaliation for reporting Reportable Conduct, the Whistleblower must promptly notify the Company using the information provided in Section 5.4 of this Policy.
- Depending on the circumstances, the Whistleblower may request that the Company take reasonable action to protect the Whistleblower from retaliation, such as changing the Whistleblower's work location or being absent during an investigation to protect the Whistleblower's identity.
- If it is determined that retaliation is occurring, the Company will promptly take reasonable steps to prevent and address the retaliation and provide support to the Whistleblower. Depending on the extent of the damage caused by the retaliation, the Whistleblower will be restored to his or her status prior to the retaliation, including one or all of the following:
 - Restoration of position, salary, remuneration and corresponding benefits. In the event that the former position/job cannot be restored, the Company will arrange for the Whistleblower to a new position that is suitable for his or her professional capacity with a salary equivalent to the former job.

- Fair opportunities for promotion and benefits.
- Restoration of the Whistleblower's commercial position and reputation.
- An apology for any retaliation the Whistleblower has suffered.
- Compensation for damages.
- Any Employee found to have retaliated against a Whistleblower will be subject to disciplinary action, including termination or dismissal.

5.3.3 Other Protections and Assistance

- In addition to the protections provided in this Policy, a Whistleblower is protected from civil, criminal, or administrative liability (including disciplinary action) for disclosing information or breaching confidentiality obligations, even if the Company receives information against the Whistleblower. However, this protection does not provide the Whistleblower with immunity from liability for any wrongdoing committed by the Whistleblower.
- The Company may provide other assistance(s) to the Whistleblower depending on the nature of the Reportable Conduct and the circumstances of the Whistleblower, such as leave support, alternative employment arrangements, training or opportunities for career advancement in a new position, or emotional or legal support.

5.3.4 Whistleblower Protection Officer (WPO)

- If a Whistleblower believes that additional protection is required, the Whistleblower may request that the WPO take action to protect him/her. However, when the Whistleblower submits a request to the WPO, the Whistleblower must take care to keep as much information as possible regarding the content of the complaint, details of the Reportable Conduct provided to the WPO confidential.
- Upon receipt of a Whistleblower request, the WPO is responsible for contacting the Whistleblower, WIO, the CMS Legal and Compliance Team, and the CMS Senior Management to ensure that Whistleblower's protection from retaliation has been effectively implemented. The WPO may also conduct assessments to determine whether retaliation has occurred. If retaliation is proven to have occurred, WPO shall immediately send a report to the CMS Legal - Compliance Team, CMS Senior Management for investigation and handling in accordance with the provisions of the investigation process and other relevant Policies/Regulations.
- WPO may also send a report directly to the CMS Governance Body in case of suspicion that the Company's CEO is involved in the Misconduct/Reportable Conduct or has a close relationship with the accused.

5.3.5 Investigation Officer (WIO)

The Company shall designate the Head of Legal and Compliance as the Investigation Officer. The responsibilities and powers of the Investigation Officer should be detailed in the investigation procedure.

5.4 Consequences of false reporting, violation of the Policy

- The whistleblower must make a report on Reportable Conduct objectively and honestly. The whistleblower is responsible for the authenticity of the content of the report and the documents provided when reporting or during the investigation process. The whistleblower must not fabricate or distort the truth, make false statements or entice others to harm the interests of the Company and the legitimate rights of other individuals/organizations. If the

Whistleblower does not comply with this regulation, the Whistleblower will be subject to disciplinary action (depending on the severity, the labor contract may be terminated or dismissed) or the case will be transferred to the competent authority for handling according to the law, including criminal prosecution.

- Any Employee who violates the provisions of this Policy will be subject to disciplinary action, even termination of the labor contract or dismissal, and may also be prosecuted for criminal liability.

5.5 Information on receiving requests for protection of Whistleblowers

5.5.1 Receiving complaints of retaliation

- For Employees, Third Parties or Parties related to SBD:
Compliance-CMS@saobacdau.vn
- For Employees, Third Parties or Parties related to QI:
Compliance-CMS@qi.com.vn

5.5.2 Information on WPO receiving requests for protection of Whistleblowers

- For Employees, Third Parties or Parties related to SBD: WPO@saobacdau.vn
- For Employees, Third Parties or Parties related to QI: WPO@qi.com.vn

5.6 Ensuring the appropriateness of the policy

This policy is reviewed periodically every 12 months to ensure the effectiveness of the protection of Whistleblowers, while ensuring that the content of the Policy is consistent with current laws and the Company's Policies/Regulations/Procedures.

5.7 Handling violations

Referring to the *Disciplinary Reward Policy (CS. ATTT 02)*, depending on the level of violation of the regulations in this document, violators will be subject to penalties ranging from reprimand, warning to dismissal.

VI. DOCUMENT VERSIONS

Version	Date	Section	Content	Page	Reviewer	
					Name	Title
1	April 9, 2025	N/A	Newly published	-	Trịnh Thị Duy Hiền	Legal Team Leader
2	July 3, 2025	Approval	Revise name of Approval	1	Nguyen Bui Chau Nhi	QM Director

Version	Date	Section	Content	Page	Reviewer	
					Name	Title
3	September 22, 2026	4.5	Revise the definition of “Retaliation”	2	Trịnh Thị Duy Hiền	Deputy Manager of Legal & Compliance Dept.