



**PROCEDURE FOR RESOLUTION OF FEEDBACK,
COMPLAINTS AND DENUNCIATIONS**

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ABBREVIATIONS AND INTERPRETATION

Term	Interpretation
Company	MASAN HIGH-TECH MATERIALS CORPORATION
CEO	Chief Executive Officer (General Director)
SEC	Security and Compliance Department
IR	Investigation Results
DoA	Delegation of Authorities for management roles within the Company
ENV	Environment & Sustainable Development Department
M&G	Mining and Geology Department
TSF&Geo	Tailings Storage Facility & Geotechnical Department

1. Document control history

Version	Date of issuance	Description	Revised by	Approved by
01	8/2025	Review and amend the “NPM-SE-SOP-S-013 Procedure for resolution of complaints, denunciations” Replace two previous Procedures: “ <i>NPM-SE-SOP-S-013 Quy trình giải quyết khiếu nại tố cáo</i> ” and “ <i>NPM-SE-SOP-S-013 Procedure for resolution of complaints, denunciations</i> ”	Nguyen Tien Dat Tran Thuan Phong	Michael Glover Ashley McAleese
02	12/2025	Update job title of document author and reviewer Change document code from “MHT-SEC-SOP-S-013” to “MHT-SEC-I-SOP-013” Heading 7: Update “M-TRUST” reporting portal	Nguyễn Tiến Đạt Nguyễn Thị Thuỷ	Michael Glover Ashley McAleese

2. Purpose

This Procedure is designed to ensure that all feedback, reports, complaints and denunciations are received, reviewed, and handled in a timely and transparent manner, in accordance with applicable laws and the Company's Code of Conduct, as well as to safeguard the legitimate rights and interests of all stakeholders and contribute to the Company's sustainable development.

3. Scope

- This Procedure applies to all employees, customers, partners, direct and indirect suppliers within the supply chain, local communities, and organizations/agencies related to the Company's business and production operations.
- Statute of limitations: The statute of limitations (or time limit) for submitting feedback and complaints is ninety (90) days from the date of receiving a decision or response from the Company's competent authority. No statute of limitations applies to denunciations.

4. Subject of application

- Individuals submitting feedback, complaints or denunciations
- Individuals subject to feedback, complaints, or denunciations
- Departments responsible for receiving and handling feedback, complaints or denunciations
- Managers have authority to make decisions on the resolution of feedback, complaints or denunciations

5. Principles

- Ensure confidentiality of individuals submitting feedback, complaints, or denunciations.
- Maintain objectivity, integrity, and compliance with authority and procedures. Anonymous and escalated feedback, complaints or denunciations will not be accepted except for emergency cases involving threats to life or property, reliable grounds, or cases involving direct managers/supervisors.
- Priority shall be given to urgent or serious cases.
- Respect the right of all stakeholders to present their views and respond.
- Prioritize dialogue and mediation where appropriate.
- Ensure complete and proper record keeping.
- It is strictly prohibited: Any acts of discrimination, retaliation, or personal retribution against individuals involved; Concealment or protection of individuals subject to complaints, denunciations; Unlawful or unauthorized interference in the feedback, complaint, denunciation handling process; Deliberate submission of false feedback, complaints, or denunciations, and taking advantage of the complaint, denunciation process to infringe upon the rights, distort facts, slander, threaten, or damage the reputation and honor of the Company, departments, or individuals; Disclosing or responding to complaints/denunciations without the consent and approval of the authorized authority.

6. Terms and Definitions

- Feedback: means an individual providing information related to inappropriate behavior at work, violations of internal rules, regulations, or actions affecting the working environment.
- Complaint: means an individual requesting for a review of an administrative decision or behavior that directly involves his/her legitimate rights and interests.
- Denunciation: means an individual reporting violations of the law, unethical behavior, or acts causing damage to another individual/organization or the public interest.

7. Channels for submitting feedback, complaints and denunciations

The Company maintains the following main channels for receiving feedback, complaints, and denunciations:

- Direct submission: At the Human Resources Department, or Security & Compliance Department, or Legal Department.
- Indirect submission:
 - Email: info@mht.masangroup.com
 - Hotline: **0559 469 113** (MHT Internal Security)
 - Internal suggestion box
 - “M-TRUST” reporting portal
 - Opinions raised in the periodic dialogue meetings

8. Procedure for receiving, handling and resolving complaints

Step1: Information receipt

- Focal points: HR Department, Legal Department, Security & Compliance Department, or designated teams depending on the nature of the feedback, reports, complaints or denunciations.
- Immediately upon receipt, within a maximum of 01 working day.
- Note: Anonymous submissions are accepted if they contain specific, verifiable information.

Step 2: Classification and preliminary assessment

- Determination of nature: general feedback / personal complaint / serious violation.
- Determine the risk level and impact on the organization or individuals
- Report to the Management team for channeling to the authorized department.
- Within 01 working day from the date of receipt.

Step 3: Information verification and collection

- Establish a verification team or assign a responsible person to verify.
- Collect evidence, documents, and work with relevant parties.
- Ensure objectivity, honesty, and no coercion of informants.
- Within 14 working days for common cases; complex cases may propose an extension.

Step 4: Analysis and conclusion

- Based on verification results, assess whether it is valid or invalid and severity of the violation (if any).
- Determine consequences, responsibilities, disciplinary actions and remedial measures.
- Submit a conclusion report and recommend disciplinary actions, if needed
- Within 03 working days after completion of verification.

Step 5: Notification of result

- Send notification of the resolution to the complainant/feedback provider/denouncer (if identity is known).
- For anonymous cases: retain results internally and notify appropriately, if necessary.
- Keep all relevant individuals or departments informed.
- Within 02 working days after conclusion is available.

Step 6: Implementation and monitoring

- Execute remedial actions/disciplinary measures (if any).

- Monitor and assess post-handling to prevent recurrence or new complaints.
- Ensure proper record keeping, confidentiality, and traceability when needed.
- Within 05–07 working days, or as specified in the resolution decision.

Step 7: Closure of case

- Issue an official notice confirming the closure of the case.
- Within 02 working days after resolution.

9. Confidentiality, anti-retaliation policy, and Commitment to protect whistleblowers, complainants and denouncers

9.1 Confidentiality

- All information related to feedback, complaints, or denunciations must be kept strictly confidential, including the identity of the reporter, the content of the report, supporting documentation, and the outcome of the resolution.
- Only authorized individuals/departments designated under the procedure are permitted to access and handle such information.

9.2 Anti-Retaliation

- The Company strictly prohibits any form of threat, pressure, retaliation, or discrimination against individuals who submit feedback/report, complaints, or denunciations in good faith and properly.
- Acts of retaliation may include, but are not limited to dismissal, demotion, denial of promotion, unjustified transfer or reassignment, damage to reputation, isolation, or psychological harassment.

9.3 Protection of whistleblowers, complainants and denouncers

- The Company is committed to implementing necessary protective measures to ensure the safety and legal rights of whistleblowers, complainants, especially cases involving ethical violations, breaches of the law, or matters posing personal risk.
- Reporters/complainants/whistleblowers have the right to request anonymity and may decline to participate in direct confrontation or hearings if they feel unsafe.

9.4 Appeal and review mechanism

- If the whistleblower, complainant and denouncer is not satisfied with the resolution outcome, they may submit a appeal for review to a higher authorized level.
- The review will be conducted fairly, transparently, without prejudice to the legitimate rights and interests of the complainant.

10. Assignment of responsibilities for receiving and handling feedback, complaints and denunciations

10.1 General provisions

- The Board of Directors only receives feedback, reports, complaints and denunciations involving individuals at the position of Acting Managers or higher.
- The Internal Security Department is directly responsible for receiving feedback, reports, complaints and denunciations or jointly participating with other departments during receiving them as directed by the Board of Directors.
- Heads of Departments can receive feedback, reports, complaints and denunciations, then channel or forward them to the Internal Security Department for assessment and classification, or report directly to the CEO for handling assignment.

10.2 Departments responsible for receiving and handling feedback, complaints and denunciations

A. By stakeholder

Stakeholder	Primary receiving unit	Coordinating unit
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Employees	Human Resources Department/Trade Union	Human Resources Department + Management Team/Internal Audit Committee if serious
Investors	Legal Department	Management team/Board of Directors
Local communities	Community team (External Relations Department)	Departments of ENV, M&G, TSF&Geo, Processing
Customers and suppliers	Sales Team / Procurement team	Legal Department + Processing Department/Management team
Government authorities, social organizations	Legal Department / External Relations Department	Management team

B. By nature of the case

Nature of the case	Primary receiving unit	Coordinating unit
Environment, pollution, health impacts	ENV Department / Community Team	Safety Department, Legal Department
Compensation, resettlement	Community team (External Relations Department)	Legal Department, Finance Department
Compensation & Benefits (for employees)	Human Resources Department	Finance team
Contracts, service/product quality	Procurement team/ Sales team	Legal Department
Responsible procurement (non-conflict-related)	Sales Team / Concentrate Procurement team	Legal Department
Violations of ethics or law (harassment, fraud, etc.)	Human Resources department/Legal department	Compliance Committee/Chief Executive Officer

C. By severity level

Escalation to Group level will follow the Group's Delegation of Authority (DoA), depending on the nature of the case.

Severity Level	Identification Criteria	Handling unit/Level
Minor	<ul style="list-style-type: none"> No indication of legal or internal regulation violation. No damage to assets, health and reputation of the individual/team 	<ul style="list-style-type: none"> Involved departments handle internally. May consult other departments if necessary.

	<ul style="list-style-type: none"> • General feedback, suggestions 	
Moderate	<ul style="list-style-type: none"> • Signs of internal regulation violations (<i>no indication of legal violation</i>). • Not damage to assets, health and reputation of the individual/team yet. 	<ul style="list-style-type: none"> • Security & Compliance department and relevant departments coordinate and propose measures/solutions to CEO. • CEO shall approve the measures/solutions. Relevant individuals/teams implement the CEO's decision.
Serious	<ul style="list-style-type: none"> • Signs of internal regulation violations (<i>no indication of legal violation</i>). • Damage to assets, health and reputation of the individuals/teams. 	<ul style="list-style-type: none"> • Security & Compliance department and relevant departments coordinate and propose measures/solutions to CEO. • CEO shall approve the measures/solutions. Relevant individuals/teams implement the CEO's decision.
Critical	<ul style="list-style-type: none"> • Signs of legal violation. • Damage to assets, health and reputation of the individuals/teams. 	<ul style="list-style-type: none"> • Security & Compliance department and relevant departments coordinate and propose measures/solutions to CEO. • CEO shall approve the measures/solutions. Relevant individuals/teams implement the CEO's decision. • Governmental authorities

10.3 Simplified 3-step procedure for simple cases (Minor level).

10.3.1 This procedure is applied when:

- No serious legal implications are involved
- The matter can be resolved on-site or within the relevant department
- It does not involve collective complaints/denunciations or result in significant damages.

10.3.2 Simplified 3-Step Procedure:

Step	Description	Handling time limit
1 Receiving the complaint	Via email, suggestion box, direct discussion, or telephone.	Within 1 working day
2 Classification & On-site Handling	Heads of departments assess and handle immediately or assign relevant personnel to handle. No written report required if non-serious.	Within 3 working days
3 Response & Internal Recording	Provide handling results via appropriate channels (in person, email, etc.), and record internally.	Within 5 working days from the date of receipt.

10.4 Other provisions

- Individuals who make false or slanderous complaints and denunciations will be handled in accordance with regulations.

- Personnel responsible for handling cases dishonestly and unobjectively will also be subject to disciplinary actions.
- Records related to the handling and resolution of feedback, complaints and denunciations shall be kept by the Security Department in compliance with confidentiality requirements and retention period as follows:
 - ✓ Cases not eligible for handling; Minor-level cases: Retention period of 1 year.
 - ✓ Moderate-level cases: Minimum retention period of 5 years. The department heads responsible for handling may decide on a longer retention period, but not shorter than the minimum.
 - ✓ Serious-level cases: Minimum retention period of 10 years. The department heads responsible for resolution may decide on a longer retention period, but not shorter than the minimum.
 - ✓ Critical-level cases: Minimum retention period of 15 years. The department heads responsible for resolution may decide on a longer retention period, but not shorter than the minimum.
- On a quarterly and annual basis, it is required to summarize data, handling status and submit a report to the Management team and relevant stakeholders.

11. References

11.1 External links

- Law on Complaints No. 02/2011/QH13 dated November 11, 2011 by the National Assembly and its guidelines and implementing documents.
- Law on Denunciations No. 25/2018/QH14 dated June 12, 2018 by the National Assembly and its guidelines and implementing documents.
- Procedure for resolution of complaints and denunciations of Masan Consumer Holdings Joint Stock Company.
- Responsible Minerals Assurance Process – Tungsten Smelter Standard
- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas

11.2 Internal links

- Internal Labour Regulations of Nui Phao Mining Company Limited.
- Security Incident Response Procedures and other related procedures.

11.3 Forms

- Suggestion box registration form (HR).
- Record of case (Security/Safety) NMP- SE-FOR-S-024.
- Minutes of violation (Security/Safety) NMP- SE-FOR-S-028.
- Statements of event/violation (Security/Safety) NMP- SE-FOR-S-023.
- Incident report (Security/Safety/Environment) NMP- HS-FOR-17
- Working minutes (Security) NMP- SE-FOR-S-021.
- Minutes of testimony (Security) NMP- SE-FOR-S -025.
- Investigation report (Security/Safety) NMP- SE-FOR-S-026.
- Report on the conclusion of the case (Security/Safety) NMP- SE-FOR-S-027.
- Document/Evidence handover minutes (Security) NMP- SE-FOR-S-010.