



A.B.N. 64 063 656 333

Vietnam Industrial Investments Limited
POLICIES MANUAL

POLICY FOR REPORTING AND INVESTIGATING UNETHICAL PRACTICES

Early identification and resolution of ethical issues that may arise are critical to maintaining Vietnam Industrial Investments Limited's ("VII") commitment to business practices.

All directors and personnel of VII are expected to treat compliance with ethical standards as a critical element of their responsibilities. Although VII's Code of Conduct endeavours to cover different situations in relation to business practices and procedures, it cannot anticipate every issue that may arise. If you are unsure of what to do in any situation, you should seek additional guidance and information before you act. You should use your judgement and common sense; if something seems unethical or improper, it probably is. If you have any questions regarding the best course of action in a particular situation, or if you suspect a possible violation of the law, regulation or VII ethical standard, you should promptly contact a senior executive.

You may choose to remain anonymous. If you raise an ethical issue and you do not believe the issue has been addressed, you should raise it with another contact until it is resolved.

In addition, you are required to report suspected insider trading, fraud, attempted fraud and any mysterious disappearance of funds or securities immediately. You may do so by contacting the Company Secretary who is responsible for ensuring such matters are addressed and resolved. If you believe this is not the most appropriate action, then an alternative option is to raise your concern to the Chief Executive Officer.

VII strongly encourages personnel to raise possible ethical issues. VII prohibits any retaliatory action against any individual for raising legitimate concerns or questions regarding ethical matters or for reporting suspected violations.