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## NAM THEUN 2 POWER COMPANY LTD

# ANTI-BRIBERY PROCEDURE

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1	13-Apr-24	Allen Yatco Aminta Phongmany	Pierre- Emmanuel Seytre	Marc-Antoine Rupp	New AB Procedure

***Approver Instructions:*** The Department Director/Manager or their Delegate must approve all controlled documents that they are directly responsible for before they are to be released for general access & use.

**Related Documents**

Document type	Document title	Document reference
<b>Guiding documents</b>	EDF Ethics and Compliance Group Policy	
	EDF Energy Code of Conduct	
	EGCO Anti-Bribery Guidelines	
	EGCO Anti-Bribery Manual	
	EY Audit Report 2023	
	Lao Law and Regulations	
	NTPC Code of Ethics	POLCOE Ver.3
	NTPC Ethics and Compliance AB Procedure	POLECO
	NTPC Donation AB Procedure	PR C01-02 Ver. 1
	NTPC Requirements for Funding Agreements (CSR) - Golden Rules AB Procedure	PR C08-01Ver. 1
NTPC DSA for GOL Officers Working with NTPC	PR C01-01 Ver.4	
NTPC Personnel Rules and Regulations	POLPER	
<b>Subsidiary Document</b>	NTPC Disciplinary Procedure	PR A04-20
	NTPC Table of Authority	PR B04-01 Ver. 11

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## 1. Terms and definitions

<b>AB Procedure</b>	:	this Anti-Bribery Procedure
<b>Anti-Bribery Management Systems (ABMS)</b>	:	management system requirements designed to help prevent, detect and respond to bribery as well as comply with anti-bribery laws and voluntary commitments applicable to NTPC's activities. It consists of the NTPC policies, AB Procedures and contract templates.
<b>Audit</b>	:	systematic, independent and documented process for obtaining audit evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled
<b>Board of Directors (BOD)</b>	:	NTPC's governing board
<b>Bribery</b>	:	offering, promising, giving, accepting or soliciting of an undue advantage of any value (which could be financial or non-financial), directly or indirectly, and irrespective of location (s), in violation of applicable law, as an inducement or reward for a person acting or refraining from acting in relation to the performance of his duty
<b>Business Associate</b>	:	any external party whom NTPC has, or plans to establish, some form of business relationship
<b>CEO</b>	:	Chief Executive Officer of NTPC
<b>Concession Agreement (CA)</b>	:	concession agreement of the Nam Theun 2 Hydroelectric Power Project made between NTPC and the GOL on 3 October 2002, as amended.
<b>Conflict of Interest</b>	:	situation where business, financial, family, political or personal interests could interfere with the judgment of persons in carrying out their duties for NTPC
<b>Conformity</b>	:	fulfillment of a requirement under the ISO 37001: Anti-Bribery Management Systems standard
<b>Continual Improvement</b>	:	recurring activity to enhance performance
<b>Corrective Action</b>	:	action to eliminate the cause of a nonconformity and to prevent recurrence
<b>Daily Subsistence Allowance (DSA)</b>	:	payment to the GOL officer who attend an official NTPC function or upon the request of the GOL in connection with NTPC business matters within the Lao PDR. The DSA amount covers only accommodation, food and fuel for transportation in accordance with a specific procedure of NTPC.
<b>Donations</b>	:	contributions in cash and in kind to other agencies or organizations for charity and public services to aid or support the society, community or people in need.
<b>Ethics and Compliance Committee (EC Committee)</b>	:	composed of the NTPC Executive Team who are called whenever there is a report of E&C Rules non-compliance, perform Management review, evaluate the effectiveness of the E&C Rules and appoint representatives from their Branch/Unit to be part of the ECWG
<b>Ethics and Compliance Officer (ECO)</b>	:	person in charge of implementing the Ethics and Compliance Policy, including monitoring, assessment of issues within NTPC and taking appropriate steps to improve the Ethics and Compliance Policy; authorized to receive report on violations or potential violations on Ethics and Compliance

<b>Ethics and Compliance Rules (E&amp;C Rules)</b>	:	Ethics and Compliance Rules under the Ethics and Compliance Program
<b>Ethics, Compliance and Legal Unit (ECLU)</b>	:	the Unit responsible to oversee the Ethics and Compliance program of NTPC
<b>Ethics and Compliance Working Group (ECWG)</b>	:	members of a group appointed by the CEO to oversee the ABMS implementation in their respective branch/unit and support the ECLU in the Anti-Bribery campaign, including risk assessment and training
<b>Facilitation Payment or Bribe</b>	:	illegal or unofficial payment made in return for services that the payer is legally entitled to receive without making such payment. Normally made to a public official or a person to secure or expedite the performance of a routine or necessary action.
<b>Gift</b>	:	money or other forms for contribution given on occasions to show favor.
<b>GOL</b>	:	Government of the Lao PDR
<b>GOL Officers</b>	:	current or former officer or consultant of state-owned enterprises or GOL agencies who has a regular wage and position. Besides the officers, it also covers a director and subcommittee's member of GOL agencies or state-owned enterprises.
<b>Hospitality</b>	:	an arrangement or expense for Accommodation, meals, and transportation arranged and prepared by NTPC
<b>Investigation Team</b>	:	appointed by the CEO or the BOD whenever a report is received (the report receiver cannot be part of the Investigation Team) to investigate the truthfulness of the report and if there is enough evidence to proceed with the next steps
<b>Non-conformity</b>	:	non-fulfillment of a requirement under the ISO 37001: Anti-Bribery Management Systems standard
<b>NTPC</b>	:	Nam Theun 2 Power Company Ltd.
<b>NTPC Executive Team/ Top Management</b>	:	CEO, COO, CFO, Branch/Unit Directors
<b>NTPC Personnel/Personnel</b>	:	personnel of NTPC and any person working at/for NTPC (consultants, secondees).
<b>Political Support</b>	:	assistance given to political parties, networks, influencers or candidates in a form of money or others, such as lending or donating equipment, providing free technological services, promoting advertisements or campaigns or encouraging the NTPC Personnel to participate in an activity of a political party on behalf of NTPC for an undeserved business advantage or for personal or NTPC's benefits.
<b>Policy</b>	:	the Ethics and Compliance Policy
<b>Support</b>	:	contributions in cash and in kind to a client, supplier, partner or others for business purposes, promotion of NTPC or business relationships
<b>Stakeholders</b>	:	person that can affect, be affected by or perceive itself to be affected by a decision or activity
<b>Third Party</b>	:	person or body that is independent of NTPC

## 2. Procedure Statement

NTPC is committed to prevent and resist any forms of Bribery, whether directly or indirectly. NTPC has established this AB Procedure which must expect to be followed by NTPC Personnel to ensure that the business activities which might potentially involve Bribery will be carried out with caution, diligence and compliance with the NTPC's core values. The mission is to promote and preserve the corporate culture that ***"Bribery is an unacceptable act in our business conduct whether it will be with the government or the private sector."***

NTPC understands that bribery risks may not be completely eliminated. However, NTPC commits to implement, maintain and continually review and improve the AB Procedure and ABMS to ensure that the risks of Bribery within NTPC is prevented or mitigated.

## 3. Scope

This AB Procedure applies to all NTPC Personnel in the performance of their duties while working for NTPC. This covers areas which involve transactions which may lead to Bribery. It sets out the rules and guidance to prevent, detect and respond to Bribery and comply with NTPC policies, procedures and the relevant laws and regulations of the Lao PDR against Bribery.

This AB Procedure will enable NTPC to prevent, detect and respond to Bribery:

- by NTPC
- by NTPC Personnel acting on NTPC's behalf or its benefit;
- by NTPC's Business Associates acting on NTPC's behalf or its benefit;
- of NTPC;
- of NTPC's Personnel acting on NTPC's behalf or its benefit; and
- direct or indirect Bribery.

## 4. Normative reference

This AB Procedure contains reference to all NTPC policies, AB Procedures, manuals, and work instructions, the ***Lao Criminal Law on Bribery*** (Chapter 10), the ***Anti-Corruption Law*** and the ***Concession Agreement***.

## 5. Governance of the Anti-Bribery Management System

Everyone in NTPC is responsible for conducting themselves in an ethical and compliant manner but it is important for the following to take the lead in achieving compliance with ABMS within NTPC:

### 5.1 Board of Directors

The Board of Directors is committed to implement the culture of anti-bribery in NTPC by:

- approving NTPC's Ethics and Compliance Policy which includes Anti-Bribery;
- ensuring that NTPC's strategy, Policy and AB Procedure are aligned;
- receiving and reviewing information about the content and operation of NTPC's ABMS on an annual basis;
- requiring that adequate and appropriate resources needed for effective operation of the ABMS are allocated and assigned; and

- exercising reasonable oversight over the implementation of NTPC's ABMS by top management and its effectiveness.

### 5.2 NTPC Management

The **CEO and the NTPC Executive Team**, also referred to as Ethics and Compliance Committee, shall have overall responsibility for the implementation of and compliance with the ABMS. NTPC Management shall ensure that the responsibilities and authorities for relevant roles are assigned and communicated within and throughout NTPC. **It shall demonstrate its leadership and commitment** by:

- ensuring that the ABMS, including policy and objectives, is established, implemented, maintained and reviewed to address NTPC's bribery risks;
- ensuring the integration of the ABMS into NTPC's processes;
- deploying adequate and appropriate resources for the effective operation of the ABMS;
- communicating internally and externally regarding the ABMS;
- communicating internally the importance of effective ABMS and of conforming to the ABMS requirements;
- ensuring that the ABMS is appropriately designed to achieve its objectives;
- directing and supporting NTPC Personnel to contribute to the effectiveness of the ABMS;
- promoting an appropriate anti-bribery culture within NTPC;
- promoting continual improvement;
- supporting other relevant management roles to demonstrate their leadership in preventing and detecting bribery as it applies to their areas of responsibility;
- encouraging the use of AB procedures for reporting suspected and actual bribery (i.e., whistleblowing and reporting process);
- ensuring that no personnel will suffer retaliation, discrimination or disciplinary action for reports made in good faith, or on the basis of a reasonable belief of violation or suspected violation of the AB Procedure or for refusing to engage in bribery, even if such refusal can result in the organization losing business (except where the individual participated in the violation); and
- at planned intervals, reporting to the governing body (if any) on the content and operation of the ABMS and of allegations of serious or systematic bribery.

### 5.3 Ethics and Compliance Officer (ECO)

The ECO shall propose and implement the AB Procedure, the ABMS and E&C Policy and Rules. The ECO ensures the effectiveness and proper monitoring of the AB Procedure and ABMS.

### 5.4 Ethics, Compliance and Legal Unit (ECLU)

The CEO assigns the anti-bribery compliance function to ECLU under the supervision of the ECO. It shall have the authority and responsibility to:

- oversee the design and implementation by NTPC of the ABMS;
- provide advice and guidance to NTPC Personnel on ABMS and issues relating to bribery;
- ensure that the ABMS conforms to the requirements of the ISO 37001 standard; and
- report on the performance of the ABMS to the NTPC Management.

### 5.5 Ethics and Compliance Working Group (ECWG)

The ECWG shall:

- act as representative of their branch/unit to ensure compliance and implementation of E&C Rules, including ABMS;
- support during the training sessions and awareness programs regarding ABMS and E&C; and
- support the ECLU in the annual risk assessment.

## 6. Anti-Bribery Management System

NTPC implements Financial and Non-financial controls over its business activities through its policies, AB Procedure, contract templates and other forms which forms the Anti-Bribery Management System:

- 6.1 Financial controls – management systems and processes implemented to manage its financial transactions properly and to record these transactions accurately, completely and in a timely manner; and
- 6.2 Non-financial controls – management systems and processes implemented to help ensure that the procurement, operational, commercial and other non-financial aspects of its activities are being properly managed.

While this AB Procedure provides for the rules and the mechanism for anti-bribery, a more detailed discussion is found in the following documents:

FINANCIAL CONTROL	NON-FINANCIAL CONTROL
1. Table of Authority	1. Donation Procedure
2. Donation Procedure	2. DSA, Gifts and Hospitality Procedure
3. DSA, Gifts and Hospitality Procedure	3. Table of Authority
4. Sponsorship Procedure	4. Sponsorship Procedure
5. Golden Rules for Funding Agreements with GOL	5. Golden Rules for Funding Agreements with GOL
6. Procurement Procedure	6. Procurement Procedure
7. Remuneration and Benefits Policy	7. Document and Record Control Procedure
8. Accounting Procedure	8. Recruitment and Selection of Personnel Procedure
9. Cash Advance Use and Acquittal Procedure	9. Personnel Rules and Regulations
10. Budgeting Procedure	10. Disciplinary Procedure
11. Fund Reservation Procedure	
12. Corporate Card Procedure	
13. Receiving, Invoicing and Payment Procedure	
14. Contract Template re: Prohibited Payments	
15. Financial Procedure	

## 7. Anti-Bribery Rules

In order for the NTPC Personnel to fully understand and comply with the AB Procedure, NTPC established the following Anti-Bribery Rules.

### 7.1 Facilitation Payment

NTPC prohibits the offer or receipt of facilitation payment at all times. The following are actions to be taken if a NTPC Personnel is faced with a request for facilitation payment:

- ask for proof that the payment requested is legitimate and for issuance of an official receipt. If no satisfactory proof is provided, refuse to make payment.
- if their life, liberty or safety, or that of another, is threatened and no other alternative is available, payment should be made. However, the NTPC Personnel must make a record of the event and report to their respective Unit/Branch Director, ECLU or any of the NTPC Top Management.
  - ⇒ In this case, NTPC shall appoint the ECLU to investigate the event, ensure the correct recording of the payment in NTPC account and report to the relevant authorities if appropriate or required by law.

### 7.2 Donations

**NTPC CSR Policy and Donation Procedure** allows NTPC to give donations to the GOL on several instances. A more detailed explanation of the allowable donations and donation approval process is found on the documents mentioned.



The following rules shall be taken into consideration when approving a request for donation:

- prohibit donations which are intended to influence or could reasonably be perceived to influence decisions which will favor or give rise to a suspicion that an advantage will be given to NTPC;
- approved by the appropriate signatories as provided in the **Donation Procedure**;
- avoid making donations immediately before, during or immediately after discussions with the GOL; and
- entry in the Donation Registry.

### 7.3 Gifts and Hospitality

The **Gift, Hospitality and DSA for GOL Officers Procedure** provides rules related to gifts. In general, NTPC has a “**NO GIFT POLICY**” with respect to any Business Associate except gifts made at the occasion of the calendar new year and Pi-Mai. In all cases, any gift shall have a reasonable value (as may be specified in a procedure or be of a value sufficiently low to rule out any intent to influence) and be justified by the circumstances. If accepted by the CEO, the gift shall be recorded in the Gift Registry (as defined in the **Gift, Hospitality and DSA for GOL Officers Procedure**).

### 7.4 DSA for GOL Officers

The DSA given to GOL Officers shall strictly follow the limitations provided in the **Gift, Hospitality and DSA for GOL Officers Procedure**. DSA payment is only allowed as permitted in the procedure. Payment for DSA is strictly for the GOL Officer/s and does not extend to those that are not included in the list of GOL Officers indicated in their request for payment. Proper documents and registration in the DSA Registry are required.

### 7.5 Sponsorship

The **Sponsorship Procedure** provides for specific guidelines regarding sponsorship requests made to NTPC. The limitations provided therein shall be applied at all times. CEO approval is necessary for any grant of sponsorship.

The following factors shall be taken into consideration:

- maximum value as limited in the specific procedure;
- frequency;
- timing;
- reasonableness;
- identity of the recipient;
- approval of the CEO; and
- proper documentation and entry in the Sponsorship Registry (as defined in the **Sponsorship Procedure**).

Such Sponsorship Registry shall be periodically reviewed by the ECWG.

### 7.7 Human Resource Management

7.7.1 NTPC Top Management/Executive Team - The qualifications, recruitment, employment, appointment, and rotation, as well as wages, traveling expenses, performance assessment, and termination of NTPC Top Management/Executive Team must comply with **NTPC’s Articles of Association, Organization Note, Table of Authority, Personnel Rules and Regulations and relevant agreements**. There must also be a disclosure of the list of executive officers in NTPC’s publications as required by law.

- 7.7.2 NTPC Personnel (Team Leaders, Officers, Rank and File) - The qualifications, recruitment, employment, appointment, as well as wages, traveling expenses, performance assessment, and termination of NTPC Personnel must follow the ***Personnel Rules and Regulations***.
- 7.7.3 NTPC shall require NTPC Personnel to comply with the Policy, AB Procedure and ABMS and allows the right to discipline NTPC Personnel in the event of non-compliance with the Policy and ABMS. NTPC Personnel shall issue an annual declaration confirming their compliance with the Policy and ABMS.
- 7.7.4 Conflicts of Interest – NTPC shall inform all NTPC Personnel of their duty to report any actual or potential conflicts of interest directly or indirectly related to their line of work. A record of actual or potential conflicts of interest and actions taken to mitigate the conflict shall be maintained.
- 7.7.5 Performance assessment and bonus – Performance in accordance with the Policy and ABMS is part of the Key Performance Indicators (**KPIs**) of NTPC. This KPI shall be reviewed annually to ensure that there are reasonable safeguards in place to prevent NTPC Personnel from violating the ABMS.

## 7.8 Financial Control

Effective financial controls should ensure that NTPC assets are used properly, by requiring appropriate approval processes as provided in the specific finance procedures listed in **Article 6** and that transactions are properly recorded in the books and records. The following are the key concepts should be kept in mind when designing these financial controls:

- segregation of duties: The segregation of duties ensures that no one individual has access to cash and other company assets. By ensuring no one person has exclusive control over an area of financial operations the risk that company assets can be misused can be limited.
- control over assets: Controlling access and use of physical assets to prevent theft, improper use and bribery.
- delegation of authorities: Where a process is deemed to represent a higher risk to NTPC, responsibilities should be assigned to those with the appropriate competency as provided in the ***Table of Authority***.
- documentation: A requirement to provide and retain sufficient, appropriate supporting documentation for financial records increases the transparency of transactions. Requiring supporting documentation for financial transactions can mean it is more difficult for NTPC assets to be exploited for illegitimate purposes.

### 7.8.1 Accounting and Finance

In order to mitigate the risk of Bribery, NTPC implements the following controls in its transactions:

- implement separation of duties wherein no same person can both initiate and approve payment;
- implement appropriate tiered levels of authority for payment approval as provided in the ***Table of Authority***;
- verify the payee's identity wherein it should be the same as what is provided in the contract or purchase order or request for payment;
- require two signatures on payment approval and registration with the Ministry of Finance-State Asset Management Division for high-value and construction contracts;
- restrict use of cash and implementing effective cash control methods;
- payment categorizations and descriptions in the records must be accurate and clear;
- implement periodic management review of significant financial transactions;
- implement periodic and independent financial audits and changing the person or organization that carries out the audit every five years.

### 7.8.2 Procurement

NTPC commits itself to transparent and fair procurement practices. A procurement request must be proposed to the authorized persons as per **NTPC's Table of Authority, Procurement Policy and Procurement Procedure**. Furthermore, to comply with the **Procurement Procedure**, NTPC Personnel who have a personal interest with a supplier or contractor must not participate in or receive any information regarding the procurement in which they have a direct or indirect conflict of interest.

It is not NTPC's policy to accept or request, grant or offer financial or any form of compensation from its suppliers or contractors in return for being shortlisted or chosen for a project.

The following best practices can be implemented:

- commit to fair trading- NTPC is committed to integrity and will operate transparently and fairly in its business dealings. This commitment and the policy of zero tolerance of Bribery should be made clear to third parties. This will enhance the reputation of NTPC, set the tone for the bidding process and, over time, deter demands for bribes.
- demonstrate your commitment - when awarding contracts, NTPC should communicate and demonstrate that its contracting and purchasing procedures are carried out in line with this commitment.
- assess the risks - the **Procurement Procedure** should be examined rigorously to identify areas where there is risk of bribery and improvements should be made, such as strengthening of monitoring systems, and controlling rush orders or order changes which heighten the risk of bribery.
- monitor - Check for evidence of bribery or red flags during contract negotiations and in the contract implementation phase (it is in this phase that bribery typically takes place).

## 8. Filing and Documentation

NTPC has set up a secure information system through the Document Control Center where all NTPC corporate documents, records and reports are categorized and kept respectively per branch/unit, accessible, and available for inspection. Access to information and records are on a need-to-know basis.

## 9. Communication and Training

NTPC utilizes all tools to constantly communicate to NTPC Personnel and Business Associates about the AB Procedure and ABMS.

NTPC Personnel are required to undergo yearly training on Anti-Bribery and ABMS. The trainings shall be in both English and Lao to ensure that all NTPC Personnel understand the concept of Bribery and the importance of the ABMS:

- The bribery risks that NTPC and its Personnel;
- The Anti-Bribery Procedure;
- The aspects of the ABMS relevant to their roles;
- Preventive and reporting actions that must be taken in relation to any bribery risk or suspected bribery.

NTPC shall also disclose the Anti-Bribery Procedure on its public website and other publications for the Business Associates and the public.

## 10. Internal Audit / Control System

NTPC shall evaluate the anti-bribery performance and effectiveness and efficiency of its AB Procedure and ABMS. Internal audit is carried out annually by ECLU or a third party/external provider who has full

independence and authority in their scope of work. All records gathered during the audit, including the Ethics and Compliance Report, shall be retained and filed with the Document Control Center and circulated to the Board of Directors and to NTPC Personnel.

The internal audit shall follow the Plan-Do-Check-Action cycle (PDCA cycle). The flow chart for the is found in **Schedule 1**.

## 11. Monitor and Review Processes

NTPC is committed to monitor the compliance with the AB Procedure and ABMS on a regular basis through the ECLU. ECLU shall review and ensure that the Ethics and Compliance Policy and AB Procedure are updated regularly.

ECLU shall also lead the ISO 37001:2016 Anti-Bribery Management System standard certification and re-certification. If during the audit, a Non-Conformity has been identified, the corrective action plan with the appropriate control measures shall be conducted and continual improvement is required. ECLU must address the same and ensure the necessary steps are taken to resolve the issue.

## 12. Whistleblowing and Reporting

NTPC establishes the following guidelines to encourage its Personnel, stakeholders and other related parties to notify NTPC regarding potential Bribery, misconduct, or suspicious course of action relating to the Anti-Bribery and Anti-Bribery Procedure, and NTPC Code of Ethics.

### 12.1 Report Receivers

- the Board of Directors
- the Chief Executive Officer
- ECO
- ECLU
- ECWG

Altogether “**Report Receiver/s**”.

Whistleblowers can submit the information via the following channels:

**Channel 1:** Email sent to one of the Report Receivers:

**Channel 2:** Post sent to one of the Report Receivers and the following address: Nam Theun 2 Power Company, Ltd. House No. 249, Unit 15, Lao-Thai Road, Watnak Village, Sisattanak District, Vientiane Capital, Lao PDR

**Channel 3:** Through a google forms shared to NTPC Personnel.

### 12.2 Whistleblower's identity and details

The whistleblower may identify him/herself and provide contact information for NTPC to inquire, contact and inform the result of consideration of the report. In case that the whistleblower wishes to stay anonymous, details or related evidence of such report should be sufficient for NTPC to conduct further fact finding, and NTPC may pursue the investigation if deemed well-grounded.

### 12.3 Whistleblowing Handling Process

### 12.3.1 Registration of Report

After the report is received, the Report Receiver shall submit it to Document Control Center for registration. The registration number shall be used to refer to such report for the purpose of whistleblower protection. The report shall only be circulated to the ECLU.

### 12.3.2 Preliminary Review

ECO shall conduct a preliminary review on the report and consider if the evidence is sufficient, clear, and well-grounded for further investigation. All reports shall be reviewed whether the whistleblower's identity was specified or not (anonymous whistleblowing). Reports shall be submitted to the CEO.

### 12.3.3 Appointment of Investigators

The CEO shall appoint the Investigating Committee to conduct the investigation. The Members of the Investigating Committee is composed of members from the ECLU, the ECO and the EW WG except for the report receiver.

### 12.3.4 Investigation

- the Investigation Committee shall investigate, conclude, and provide suggestions regarding correction and prevention measures as well as disciplinary actions that will be given to the NTPC Personnel involved. This process shall be completed within 1 month after receiving the report or within the extended period, which can be requested for 1 month/time.
- the ECO shall propose the report with his suggestions to the CEO for consideration and to the Report Receiver for acknowledgement. The immediate supervisor or project manager supervising the alleged NTPC Personnel shall not participate in the investigation unless requested for testimony.
- the ECO shall inform the whistleblower regarding the reception of the report and the registration number for progress update. If the whistleblower is anonymous, the registration number shall be circulated to all staff.
- the ECO shall inform the CEO of the result of investigation, correction and prevention measures, and disciplinary actions.

#### 12.3.3.1 Report on the Chief Executive Officer and Top Management

- the ECO shall propose the report with its suggestion to the Board of Directors to consider appointing the Investigation Committee (members ECLU, ECO, CEO, Human Resources and Administration Director, Board of Directors (if it involves the CEO), Trade Union representative, and an employee from a different branch/department/unit other than the reported or reported).
- the ECO shall inform the whistleblower regarding the reception of the report and the registration number for progress update. In case the whistleblower is anonymous, the registration number shall be circulated to all staff.
- the Investigation Committee shall investigate, conclude, and provide suggestions regarding correction and prevention measures as well as disciplinary actions that the NTPC Personnel (CEO/Top Management) who violated the ABMS shall be subjected to. This process shall be completed within 1 month after receiving the report or within the extended period, which can be requested for 1 month/time.
- the investigation team shall inform the result of investigation, correction and prevention measures, and disciplinary actions to the ECO.

- the ECO shall propose to the Chairman of the Board of Directors for consideration and to the Report Receiver for acknowledgement.

#### 12.3.4 Informing the Whistleblower

The ECO shall inform the whistleblower of the result of investigation and NTPC's courses of action as soon as applicable. However, if the investigation cannot be completed by specified period, the whistleblower will be informed if there are any updates. If the whistleblower is anonymous, the result of the investigation will be disclosed in the Annual Ethics and Compliance Report.

#### 12.3.5 Reporting to the Board of Directors

The ECO shall report the whistleblowing to the Board of Directors. ECLU shall gather information and propose to the Board of Directors for approval of disclosure in the Annual Ethics and Compliance Report.

In case that the alleged is the ECO part of the ECLU, CEO shall perform the duties in whistleblowing handling process instead of the ECO.

#### 12.4 Protection of the whistleblower and the alleged Personnel

For confidentiality and prevention of adverse consequences for related parties, NTPC shall keep the whistleblower's information and the whistleblowing report, as well as the information of the alleged Personnel, confidential and restrict the access to such information on a need-to-know basis except the disclosure is required by law.

The investigation shall be a fair process and the alleged tortfeasor shall be given an opportunity to testify and be informed of the result of the investigation.

NTPC shall uphold justice and protect the NTPC Personnel who refuse Bribery, whistleblower and those who cooperate with the investigation. No NTPC Personnel shall be demoted, punished or given adverse consequences as a result of such action.

In addition, the Report Receiver shall set measures to protect the whistleblower, witness and informant from negative effects, troubles and danger, or unfair treatment resulting from reporting the whistleblowing, witnessing and giving information. Those causing troubles to the whistleblower or having bad intentions in revealing the whistleblower's identity shall be proposed to disciplinary actions.

#### 12.5 Issuing disciplinary action

If the alleged is found guilty, the Human Resources and Administration Department shall impose the sanction as provided in the ***Disciplinary Procedure***.

The actions of the NTPC Personnel who was found guilty of violating the AB Procedure and ABMS shall also be subject to investigation by the proper authorities and given the penalties prescribed under the Lao Criminal Law and the Anti-Bribery Law.

- ⇒ If the whistleblower has a bad intention and makes a false allegation, they will not be protected under the above principles and shall be subjected to a disciplinary action or legal proceeding.

### Schedule 1: Internal Audit

