

**CÔNG TY CỔ PHẦN
NHỰA SINH THÁI VIỆT NAM
VIET NAM ECO PLASTIC
TECHNOLOGY JSC**

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

Số/ No: 23/2026/CBTT-ECO
No.: 23/2026/CBTT-ECO

Hung Yên, ngày 22 tháng 05 năm 2026
Hung Yen, May 22, 2026

**CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE**

Kính gửi/To:

- Ủy ban Chứng khoán Nhà nước/ The State Securities Commission
- Sở Giao dịch Chứng khoán Hà Nội/ Hanoi Stock Exchange

1. Tên tổ chức: **CÔNG TY CỔ PHẦN NHỰA SINH THÁI VIỆT NAM**

Name of organization: **VIET NAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY**

- Mã chứng khoán/ Stock code: ECO
- Địa chỉ/Address: Thôn Trung Dương, xã Gia Lâm, thành phố Hà Nội, Việt Nam /Trung Duong Village, Gia Lam Commune, Hanoi City
- Điện thoại liên hệ/Tel: 02213791003
- E-mail: info@ecoplastic.com.vn

Fax:

2. Nội dung thông tin công bố/Contents of disclosure:

- Thông qua Quy chế kiểm toán nội bộ/ Approval of the Internal Audit Regulations.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 22/05/2026 tại đường dẫn <https://ecoplastic.com.vn/vi/new/cong-bo-thong-tin.html>

This information was published on the company's website on May 22, 2026, as in the link <https://ecoplastic.com.vn/new/information-disclosure.html>

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố./We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Tài liệu đính kèm/Attached documents:

- Quy chế kiểm toán nội bộ /Internal Audit Regulations

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT

Legal representative

TỔNG GIÁM ĐỐC/CEO



NGUYỄN ĐÌNH TUẤN

VIET NAM ECO PLASTIC
TECHNOLOGY
JOINT STOCK COMPANY

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No: 11 /2026/NQ-HĐQT/ECO

THE SOCIALIST REPUBLIC OF VIET NAM
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Hanoi, day 22 month 05 year 2026

RESOLUTION OF THE BOARD OF DIRECTORS
VIET NAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY
(Re: Approval of Internal Audit Regulations)

- Pursuant to the Law on Enterprises 2020 and its guiding documents;
- Pursuant to the Law on Securities 2019 and its guiding documents;
- Pursuant to the Charter on organization and operation of Vietnam Eco Plastic Technology Joint Stock Company;
- Pursuant to the Minutes of the Meeting of the Board of Directors of the Company No. 10./2026/BBH-HĐQT/ECO dated 22/05./2026;
- Considering the actual situation of the Company.

HEREBY RESOLVES

Article 1: Approve the full text of the “Internal Audit Regulations” (attached document).

Article 2: Implementation Responsibilities

This Resolution shall take effect from the date of signing. Members of the Board of Directors, Audit Committee, the Board of Management, and relevant individuals and departments shall be responsible for the implementation of this Resolution./.

Recipients:

- As stated in Article 2;
- Admin Archived.

ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN OF THE BOARD OF DIRECTORS



A red circular stamp of the Vietnam Eco Plastic Technology Joint Stock Company, Hanoi, is placed over a blue ink signature. The stamp contains the text: "CÔNG TY CỔ PHẦN NHỰA SINH THÁI VIỆT NAM", "HÀNG GIẢI LÂM - T. PHẠM", and "C.P.". The signature is a large, stylized blue mark.

NGUYEN VAN BINH

. SOCIALIST REPUBLIC OF VIETNAM .

Independence - Freedom - Happiness

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INTERNAL AUDIT REGULATIONS
VIETNAM ECO PLASTIC TECHNOLOGY
JOINT STOCK COMPANY

YEAR 2026



CHAPTER I

GENERAL REGULATIONS

Article 1. Scope of application

This regulation stipulates the objectives, scope of activities, position, duties, powers, and responsibilities of the internal audit department at Vietnam Eco Plastic Technology Joint Stock Company ("**the Company**") and its relationship with other departments, including the scope and methods of providing information for audit purposes; including requirements for independence, objectivity, fundamental principles, professional qualifications, quality assurance of internal audit, and other related matters.

Article 2. Scope of Application

This regulation applies to all members of the Company's internal audit department and to organizations and individuals within the Company. This relates to internal audit activities within the entire enterprise, under the direction of the Board of Directors.

Article 3. Definitions

1. Internal audit: The process of examining, evaluating, and monitoring the adequacy, appropriateness, and effectiveness of internal controls.
2. Internal auditor: A person who performs internal audits within an organization.
3. Internal audit manager: A person authorized by law or by the unit's regulations to be in charge of the unit's internal audit work.
4. Audit Committee: A specialized body under the Board of Directors of an enterprise as stipulated in the Enterprise Law.
5. Related persons of the internal auditor: Biological father, biological mother, adoptive father, adoptive mother, father-in-law, mother-in-law, wife, husband, biological child, adopted child, biological brother, biological sister, biological sibling, brother-in-law, sister-in-law, daughter-in-law, son-in-law.

Article 4. Objectives of internal audit

Through inspection, evaluation, and advisory activities, internal audit provides assurances of independence and objectivity, and makes recommendations on the following matters:

- a) The Company's Internal Control System It has been established and is operating appropriately to prevent, detect, and address the Company's risks .
- b) The Company's governance and risk management processes ensure efficiency and optimal performance .
- c) The operational and strategic objectives, plans, and tasks that the Company has achieved.

- Optimize and utilize resources effectively..
- The reliability and integrity of information.
- Protection of assets.
- Comply with relevant legal regulations.
- Comply with relevant internal policies and procedures.

Article 5. Position of Internal Audit

1. The internal audit department was established in accordance with the law and the Company's charter.
2. The internal audit manager has the authority to report and discuss professional matters directly with the Audit Committee and the Company's Board of Directors when necessary.
3. The internal audit manager will report daily administrative tasks (e.g., announcing audit schedules, travel arrangements, expenses, etc.) directly to the CEO or a person authorized by the CEO.
4. The internal audit manager has the authority to report and communicate directly with the Company's Board of Directors when necessary.
5. The internal audit manager will periodically report to the Company's Board of Directors through the Audit Committee on the purpose, authority, and responsibilities, as well as the performance of the internal audit department in relation to the department's plan. The report will also include significant risk and control issues, fraud risks, governance issues, and other matters as necessary or required by the Board of Directors and the Audit Committee.

Article 6. Scope of internal audit

1. Internal auditing involves providing independent, objective assurance and advice designed to add value and improve the company's operations. Internal auditing helps the company achieve its objectives by applying a principled and systematic approach to evaluating and improving the effectiveness of risk management, control, and governance processes.
2. The scope of internal auditing includes, but is not limited to, examining and evaluating the adequacy and effectiveness of governance, risk management, and internal controls, as well as the quality of performance in fulfilling assigned responsibilities and making recommendations for improvement to achieve the goals and objectives of the enterprise.
3. The scope of internal auditing includes:
 - a) Providing assurance through examination and assessment of the adequacy and effectiveness of governance, risk management, and internal controls to help the Company achieve its strategic, operational, compliance, and financial objectives:
 - Business management processes.

- Monitor and evaluate the effectiveness of the company's risk management processes.
 - Assess the risks associated with achieving a company's strategic objectives.
 - Evaluating established processes and systems to ensure compliance with policies, plans, procedures, laws, financial and accounting regulations can have a significant impact on the business.
 - Review and verify the quality and reliability of economic and financial information in financial statements and management accounting reports before submitting them for approval.
 - Assess asset protection measures and verify the existence of those assets when necessary.
 - Report significant risks and control issues, including fraud risks, governance issues, and other issues as required or requested by the Board of Directors and the Supervisory Board (or the Audit Committee).
- b) Provide in-depth analysis and recommendations based on data analysis and business processes:
- Assess the reliability and integrity of management information systems and the means used to identify, measure, classify, and report that information.
 - Analyze activities or programs to determine if the results align with established goals and objectives.
 - Evaluate whether activities or programs are being implemented as planned.
 - Evaluate the effectiveness and efficiency of resource utilization.
- c) Providing independent and objective advice and recommendations: Conducting consulting activities related to governance processes, risk management, and internal control appropriate to the Company.
- d) Pre-audit: This is conducted before the implementation of projects, programs, or operational plans of the audited department/unit. Its purpose is to assess the reliability of information and documents, the economic viability, feasibility, and effectiveness of the project, program, or operational plan; and to provide management with reliable information for making decisions.
- e) Simultaneous auditing: This is conducted while the audited department/unit's projects, programs, and operational plans are being implemented. Its purpose is to assess the progress and quality of the operational activities; to identify and promptly recommend corrective measures for deviations, shortcomings, and weaknesses in the implementation of projects, programs, and operational plans, thereby ensuring the best possible achievement of the project/plan objectives of the audited department/unit.
- f) Post-audit: This is performed after the project, program, or operational plan of the audited

department/unit has been completed, in order to achieve the objectives and contents of financial statement audits, compliance audits, and operational audits of the audited department/unit's activities.

- g) Advising the company on selecting and controlling the use of independent audit services to ensure cost-effectiveness and efficiency.
- h) A periodic report on the purpose, authority, responsibilities, and performance of the internal audit department in relation to the department's plan.
- i) Review and evaluate specific activities as required by the Board of Directors and the Management Board .
- j) Depending on the audit subject, internal audit planning may incorporate pre-audit, concurrent audit, and post-audit processes.

Article 7. Fundamental principles of internal audit

- 1. Independence:
 - a) Internal auditors are not permitted to simultaneously perform tasks that fall under the scope of internal audit. Internal auditors are not subject to any interference while performing their reporting and evaluation duties.
 - b) Internal auditors are prohibited from auditing activities and departments/units for which they were responsible for performing or managing operations within the last three years.
 - c) Internal auditors are not permitted to audit activities and departments/units where related parties of the internal auditor are responsible for performing the activity or managing that department/unit.
- 2. Objectivity: Internal auditors must ensure objectivity, accuracy, honesty, and fairness in the performance of their internal audit duties.
- 3. Comply with the law and be legally accountable for internal audit activities.

Article 8. Professional Standards

- 1. Internal audit departments must comply with legal regulations on internal auditing, Internal Auditing Standards, and professional ethical principles issued or published by competent state authorities.
- 2. In addition, the internal audit department will comply with the Company's relevant internal audit policies and procedures, including the internal audit process approved and issued by the Company.
- 3. Internal auditors strive to possess in-depth knowledge and experience in various disciplines such as accounting, engineering, fraud auditing, and information technology auditing, ensuring compliance with professional standards and ethical requirements related to those fields.

Article 9. Principles of professional ethics for internal auditors

1. Integrity:

Internal auditors must :

- a) Perform professional duties with honesty, prudence, and a sense of responsibility;
- b) Comply with legal regulations and disclose necessary information as required by law and the professional requirements of internal audit;
- c) Do not participate in illegal activities that harm the company's reputation.

2. Objectivity:

Internal auditors must :

- a) Demonstrates the highest level of professional objectivity in the collection, evaluation, and exchange of information regarding audited activities and processes.
- b) are made, and judgments and conclusions are not influenced or manipulated by personal interests or those of anyone else.

3. Professional competence and prudence:

Internal auditor Applying professional knowledge, skills, and experience in internal auditing. Simultaneously acting prudently and in accordance with applicable professional and technical standards.

4. Security:

Internal auditors must respect the values and ownership of the information provided and must not disclose such information without authorization from competent authorities unless such disclosure is part of their professional responsibility or required by law.

5. Professional qualifications:

Internal auditors must comply with relevant laws and regulations, avoiding any actions that could damage the professional reputation.

6. The internal audit manager must implement measures to monitor, evaluate, and manage internal auditors to ensure they adhere to the professional ethics principles of internal auditing.

Article 10. Professional competence of internal auditors

- 1. The head of internal audit reviews the scale and complexity of audit activities and audit work to present to the Company's Board of Directors a decision on the resources needed for the internal audit department. The head of audit establishes appropriate standards for recruiting internal audit personnel.
- 2. The internal audit manager must possess relevant educational/professional qualifications and sufficient auditing experience. They also need in-depth knowledge of business operations and other related skills.

3. The internal audit manager needs to assess the skills and knowledge of the internal audit department for effectively conducting process audits. If necessary, external experts/consultants may be requested. The internal audit manager must develop a plan for using external experts/consultants and submit it to the Company's Board of Directors for approval. (or report to the Audit Committee for review and comments before submission to the company's Board of Directors for approval) . The internal audit manager is responsible for internal audit activities related to the expert/consultant's findings.
4. The internal audit manager is responsible for the audit activities of the internal auditors. The internal audit manager must ensure that the audit objectives outlined in the approved audit plan are achieved. The internal audit manager should establish a reasonable and detailed plan for completing each audit (from commencement to report issuance) after considering the nature and complexity of the audit.
5. Internal auditors need to be trained in the necessary knowledge to perform their audit work. Training should be conducted regularly so that internal auditors at all levels can keep pace with industry developments and enhance their professional skills. Internal audit managers must ensure that internal auditors receive training through relevant on-the-job experience.

Article 11. Powers of the internal audit department

1. They are authorized to proactively carry out their duties according to the approved audit plan.
2. Equipped with the necessary resources to carry out the work according to the approved plan.
3. All necessary information, documents, and records for internal audit activities are provided fully and promptly.
4. Internal audits allow access to and review of all business processes and assets.
5. All officers and employees of the unit were given access to and interviewed regarding issues related to the audit content.
6. Received documents, records, and meeting minutes from the Board of Directors and other functional departments related to the work of internal audit.
7. Entitled to attend internal meetings as required by law or as stipulated in the Company's charter and internal regulations. This includes attending meetings of the Company, its subsidiaries, and internal meetings of departments and branches within the Company's system.
8. Internal auditors are responsible for monitoring, evaluating, and tracking the corrective and improvement activities of unit and department leaders regarding issues identified and recommended by the internal audit.
9. Protected against uncooperative actions from the audited department/unit.
10. Training to enhance the capabilities of internal auditors within the internal audit department.

11. All officers, employees, and management at all levels within the Company are responsible for providing documentation, explanations, and full and timely cooperation to support the internal audit department in fulfilling its roles and responsibilities.

Article 12. Responsibilities of the Internal Audit Department

1. Documents and information must be kept confidential in accordance with current laws and regulations and the Company's internal rules.
2. Responsible to the Company's Board of Directors for the results of internal audit work, including the assessments, conclusions, recommendations, and proposals in internal audit reports.
3. It is necessary to promptly monitor, urge, and check the implementation results of post-audit recommendations by departments/units under and directly affiliated with the Company.
4. Continuous training programs are organized to enhance and ensure the professional competence of internal auditors.
5. Other responsibilities as prescribed by law and the Company's Internal Audit Regulations.

Article 13. Responsibilities and powers of internal auditors

1. Responsibility:
 - a) Implement the approved audit plan;
 - b) Identify information that is complete, reliable, relevant, and useful for achieving audit objectives;
 - c) Based on appropriate analyses and assessments, conclusions and audit findings are reached independently and objectively;
 - d) Record relevant information to support the conclusions and findings of the audit;
 - e) Responsible for the results of assigned audits;
 - f) Information security must be maintained in accordance with the law.
 - g) Continuously improve professional competence and uphold professional ethics;
 - h) Other responsibilities as prescribed by law and the Company's Internal Audit Regulations.
2. Power:
 - a) During the audit process, auditors have the independent right to comment, evaluate, conclude, and make recommendations on the audited matters;
 - b) They have the right to request that the audited department/unit promptly and fully provide relevant documents and information related to the audit content;
 - c) Provide written comments on audit findings within the scope of your assigned duties;
 - d) Perform other duties as prescribed by law and the Company's Internal Audit Regulations.

Article 14. Responsibilities and powers of the internal audit manager

1. Responsibility:

- a) Manage and supervise the internal audit department to perform its duties as prescribed;
- b) Ensure that the personnel of the internal audit department receive regular training and possess sufficient qualifications and professional competence to perform their duties;
- c) Implement measures to ensure the independence, objectivity, and integrity of internal audits;
- d) Report to the Board of Directors (or the Audit Committee) when weaknesses or deficiencies in the internal control system are discovered;
- e) Responsible for the results of audits conducted by the internal audit department;
- f) Information security must be maintained in accordance with the law.
- g) Other responsibilities as prescribed by law and the Company's Internal Audit Regulations.

2. Power:

- a) Propose to the Board of Directors (or through the Audit Committee) the issuance of internal audit regulations, procedures, and internal audit methodology;
- b) It is recommended to rotate personnel in different departments of the unit; it is recommended to hire experts and consultants to establish an internal audit department, to participate in internal audits when needed, provided that the independence of the internal audit is ensured;
- c) Attend meetings as required by the unit's internal regulations and legal provisions ;
- d) During the audit process, auditors have the independent right to comment, evaluate, conclude, and make recommendations on the audited matters;
- e) They have the right to request that the audited department/unit promptly and fully provide relevant documents and information related to the audit content;
- f) Reserve your written opinion on the audit findings;
- g) Perform other duties as prescribed by law and the Company's Internal Audit Regulations.

Article 15. Independence and Objectivity of Internal Audit

- 1. The internal audit department will not be influenced by any factors within the organization, including issues of audit selection, scope, procedures, frequency, timing, or reporting content, in order to maintain the necessary mental independence and objectivity.
- 2. Internal auditors have no direct operational responsibility or authority over any audited activity. Accordingly, internal auditors will not perform internal controls, develop procedures, install systems, prepare documentation, or participate in any other activities that could impair their judgment.
- 3. Internal auditors demonstrate the highest level of professional objectivity in gathering,

evaluating, and communicating information about the operations or processes being audited. They will assess all relevant circumstances in a balanced manner and will not be influenced by their own interests or those of others when making judgments.

4. The person in charge of the annual internal audit will commit to and certify to the Company's Board of Directors the independence of the organization from the internal audit department.

CHAPTER II

INTERNAL AUDIT ACTIVITIES

Article 16. Methods for conducting internal audits

The internal audit methodology is a "risk-oriented" audit approach, prioritizing the allocation of resources to audit departments/processes assessed as having a high level of risk.

Article 17. Internal Audit Plan

1. Each year, before December 15th, the internal audit department submits the internal audit plan for the following year to the Company's Board of Directors for review and approval. (or submit it to the Audit Committee for comments before presenting it to the Company's Board of Directors for review and approval).
2. annual internal audit plan will include the audit scope, audit subjects, audit objectives, audit content, audit period, audit timeframe, work schedule, as well as budget and resource requirements for the following fiscal/calendar year.
3. The internal audit plan will be developed based on audit priorities using a risk-oriented approach, taking into account input from the Board of Directors, the Audit Committee, and the Company's Board of Management. The internal audit manager must conduct a comprehensive risk assessment of all operations, business processes, and units/departments to develop the internal audit plan. The internal audit manager will review and adjust the plan as needed to respond to changes in the Company's business, risks, operations, programs, systems, and controls. Any significant adjustments to the approved internal audit plan will be communicated to the Board of Directors, the Audit Committee, and the Company's Board of Management through periodic operational reports.
4. The internal audit plan must be submitted to the Board of Directors, the Audit Committee, and the Company's Board of Trustees within 10 days of its approval.

Article 18. Internal audit procedures

The internal audit manager develops detailed internal audit procedures tailored to the specific operations of the Company, consulting with the General Director before submitting them to the Audit Committee and the Company's Board of Directors.

Article 19. Audit reports and verification of the implementation of audit recommendations.

1. Reports for each internal audit:
 - a) Each internal audit report is reviewed and approved by the internal audit manager.
 - b) The completed audit report is submitted to the Company's Board of Directors (or submitted for approval by the Audit Committee).
 - c) The audit report must be issued within a maximum of 30 days from the date of completion of the audit. This period may be longer depending on the complexity of the audit findings. Any delay in issuing the report beyond the stipulated timeframe must be approved by the head of internal audit.
 - d) The audit report must be signed by the person in charge of the audit.
 - e) The audit report must clearly state:
 - Audit content ,
 - Scope of audit;
 - Assessments and conclusions regarding the audited content and the basis for these opinions;
 - Weaknesses , shortcomings, errors, violations,
 - Propose measures to correct errors and address violations;
 - Propose measures to streamline and improve business processes; refine the company's risk management policy and organizational structure.
 - f) The audit report must include the opinion of the management of the audited department/unit. If the audited department/unit disagrees with the audit findings, the internal audit report should clearly state the department/unit's disagreement and the reasons.
 - g) The completed internal audit report is submitted to the Company's Board of Directors and simultaneously sent to the Audit Committee, the General Director, the audited department/unit, and relevant departments.
2. Annual internal audit report:
 - a) No later than 60 days from the end of the fiscal year, the internal auditor must submit the annual audit report to the Company's Board of Directors and simultaneously send it to the Audit Committee and the General Director .
 - b) The annual internal audit report must include at least the following:
 - The audit plan was established; the audit work has been performed;
 - Major irregularities and violations have been discovered; measures recommended by internal auditors;

- Assess the internal control system related to the audited operations and propose improvements to the internal control system;
- Status of implementation of measures, recommendations, and proposals from internal audit;
- Self-assessment of internal audit achievements and future development directions.

c) The annual internal audit report must be signed by the person in charge of internal audit.

3. Report an anomaly:

In the event of discovering serious irregularities or when a high risk of negatively impacting the Company's operations is perceived, the internal audit department must immediately report to the Company's Board of Directors and simultaneously send a report to the Audit Committee and the General Director. An extraordinary report in the event of issues arising during the fiscal year shall include the following contents:

- a) These are the risk issues that internal auditors are concerned about and pay attention to.
- b) Revealing or exposing weaknesses in the internal control system of a business or department;
- c) Serious findings require direction and corrective action from the Company's Board of Directors and the General Director.
- d) An incident report presents problems that arise or are discovered, along with recommendations for handling them.

4. Verify the implementation of internal audit recommendations:

- a) Review and evaluate the time and results of the work performed by the audited department/unit in accordance with the recommendations of the internal audit.
- b) The report on the implementation of internal audit recommendations for the audited department/unit is submitted to the company's Board of Directors and simultaneously sent to the Audit Committee and the General Director.

Article 20. Archiving of internal audit reports, records, and documents:

1. The records and documents from each audit must be documented in writing (paper or electronic) and stored in a systematic order so that authorized individuals and organizations can access and understand the work and results presented in the audit report.
2. Internal audit reports, records, and documents must be retained in accordance with current state and company regulations.

Article 21. Ensuring and improving the quality of internal audit

1. The internal audit department will maintain a quality assurance and improvement program encompassing all aspects of the internal audit department.
2. The program will include an assessment of the internal audit department's compliance with

internal audit regulations and standards; an assessment of compliance with the Code of Ethics for Internal Auditors. The program will also evaluate the effectiveness and performance of the internal audit department and identify opportunities for improvement.

3. Internal audit performance reviews are conducted at the end of each audit and an annual self-assessment of overall internal audit performance is carried out by the internal audit department itself to ensure the quality of internal audit activities. If necessary, a qualified external audit firm may be hired for an independent assessment at least every five years.
4. The internal audit manager will report to the company's Board of Directors and submit to the Audit Committee the internal audit department's quality assurance and improvement program, including the results of annual internal and external assessments .

CHAPTER III

RESPONSIBILITIES OF THE PARTIES REGARDING INTERNAL AUDIT

Article 22 : Responsibilities of the Company's Board of Directors

1. Issue the Company's Internal Audit Regulations.
2. Approve the risk-based internal audit plan and the annual internal audit report.
3. Approve the internal audit budget and resource plan.
4. Receive reports from the internal audit manager on the internal audit department's performance in relation to the department's plan and other matters.
5. The decision is made to implement appropriate requests from the Board of Directors and the internal audit officer to determine whether there are any resource limitations or inappropriate scope.
6. Facilitate the internal audit department to fully exercise its prescribed powers and responsibilities.
7. Decide on and approve the implementation of internal audit recommendations; direct departments to implement internal audit recommendations; and take timely action when internal audit recommendations or proposals are received.

Article 23. Responsibilities of the Audit Committee

The Audit Committee is directly responsible for directing, managing, and supervising the activities of the internal audit department.

1. Review, inspect, and evaluate to ensure the effectiveness of internal audit work; assume primary responsibility for ensuring the quality of internal audit activities.
2. Ensure that internal audit is given its proper place and that there are no unreasonable obstacles to internal audit activities.

3. Develop, revise, supplement, and regularly improve internal audit methods and policies for submission to the Board of Directors for approval.
4. Ensure effective coordination with independent auditors.
5. Perform other responsibilities as prescribed by the Enterprise Law and the operating regulations of the Audit Committee. and the Company's Internal Audit Regulations.

Article 24. Responsibilities of the Company's General Director

1. Facilitate the internal audit department in carrying out its assigned tasks and direct departments to coordinate their work with the internal audit department in accordance with the regulations on internal auditing.
2. To urge departments to implement recommendations agreed upon with the internal audit department or as directed by the Company's Board of Directors, and to inform the internal audit department of the progress in implementing those recommendations .
3. Ensure that the internal audit department is fully informed of changes and new issues arising in the unit 's operations in order to identify related risks early.

Article 25. Responsibilities of leaders of departments /units in the enterprise

1. Facilitate the internal audit department in carrying out its assigned tasks and direct departments to coordinate their work with the internal audit department in accordance with the regulations on internal auditing.
2. To urge departments to implement recommendations agreed upon with the internal audit department or as directed by the Company's Board of Directors, and to inform the internal audit department of the progress in implementing those recommendations.
3. Ensure that the internal audit department is fully informed of changes and new issues arising in the department/unit's operations in order to identify related risks early.
4. Implement the recommendations of the approved internal audit ; take timely action when internal audit recommendations and suggestions are made .

Article 26. Responsibilities of audited departments/ units

1. Provide all necessary information, documents, and records required by the internal audit department as requested, truthfully and accurately , without concealing any information.
2. Notify the internal audit department when discovering weaknesses, deficiencies, irregularities, risks , significant asset losses, or the potential for asset losses .
3. Implement recommendations agreed upon with the internal audit department or as directed by the Board of Directors. Company, General Director .
4. Create the most favorable conditions to enable the internal audit department to work as effectively as possible.

CHAPTER IV

ENFORCEMENT CLAUSES

Article 27. Effective Date

This regulation shall come into effect from... day 22 month 05 year 2026


Article 28. Amendments, additions , and replacements to the Regulations

1. The internal audit officer is responsible for periodically reviewing these Regulations and proposing necessary amendments, additions , or replacements.
2. Amendments, additions, or replacements to these Regulations shall be decided by the Company's Board of Directors.

Article 29. Implementation

Members of the Company's Board of Directors, the General Director, the head of internal auditing, and all organizations and individuals within the Company are responsible for implementing this Regulation.

ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN OF THE BOARD OF DIRECTORS



NGUYEN VAN BINH