

No.: 18/2026/CBTT

*Ho Chi Minh City, 11 June, 2026*

## **DISCLOSURE OF UNUSUAL INFORMATION**

To:        - State Securities Commission of Vietnam  
              - Vietnam Stock Exchange  
              - Hanoi Stock Exchange

### **1. Organization: EASTERN MINERALS AHP JOINT STOCK COMPANY**

- Ticker symbol: BMJ
- Address: No. 112/125, Tan Thinh Hamlet, Phu Giao Commune, Ho Chi Minh City, Vietnam
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### **2. Content of Information Disclosure:**

Board of Directors Resolution dated 10 June, 2026, on the establishment of the Internal Audit Department; Issuance of the "Internal Audit Regulations" of AHP Eastern Mineral Joint Stock Company.

### **3. Publication on the Company's Website:**

This information was published on the Company's website on 11 June 2026 at the following link: [www.becamexbmj.com.vn/#enter/f/enter](http://www.becamexbmj.com.vn/#enter/f/enter).

We hereby certify that the information disclosed above is true and accurate, and we take full legal responsibility for the contents disclosed.

#### ***Attached documents:***

Board of Directors Resolution  
dated 10 June, 2026

**EASTERN AHP MINERALS JOINT STOCK COMPANY**

**Legal representative of the Company**  
**GENERAL DIRECTOR**



**PHAM HUY HAU**

**EASTERNS AHP MINERALS  
JOINT STOCK COMPANY**

No.: 06/2026/NQ-HĐQT

**THE SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom – Happiness**



Ho Chi Minh City, 10 June 2026

**RESOLUTION OF THE BOARD OF DIRECTORS**  
**AHP EASTERN MINERALS JOINT STOCK COMPANY**  
**BOARD OF DIRECTORS**

- Pursuant to the Law on Enterprises No. 59/2020/QH14 dated 17 June 2020;
- Pursuant to the Law on Securities No. 54/2019/QH14 dated 26 November 2019;
- Pursuant to the Charter on the Organization and Operation of AHP Eastern Minerals Joint Stock Company;
- Pursuant to the Internal Regulations on Corporate Governance of AHP Eastern Minerals Joint Stock Company;
- Pursuant to the Minutes of the Board of Directors' Meeting dated 10 June 2026.

**RESOLUTION**

**Article 1.** Establishment of the Internal Audit Department under the Board of Directors of AHP Eastern Minerals Joint Stock Company, with the following structure:

- 01 Head of Internal Audit (also referred to as the Head of the Department).
- Internal Auditors (also referred to as Members): the number of members shall be determined by the Board of Directors based on the Company's actual internal audit requirements and operational needs in each period.

The Internal Audit Department shall perform its duties, responsibilities, and exercise its authority in accordance with the Company's Internal Audit Charter/Regulations issued by the Board of Directors.

**Article 2.** Issue the "Internal Audit Regulations of AHP Eastern Minerals Joint Stock Company."

**Article 3.** Implementation provisions



Members of the Board of Directors, the Executive Management (Board of General Directors), and relevant departments shall be responsible for the implementation of this Resolution.

This Resolution shall take effect from the date of signing. /.

**TM. BOARD OF DIRECTORS**  
**CHAIRMAN**



**NGO ANH QUAN**





## **INTERNAL AUDIT CHARTER**

### **AHP EASTERN MINERALS JOINT STOCK COMPANY**

*(Issued pursuant to Decision No. 01/2026/QD-BOD dated June 10, 2026 of the Board of Directors)*

#### **CHAPTER I: GENERAL PROVISIONS**

##### **Article 1. Scope of Regulation**

This Charter/Regulation provides for the objectives, scope of activities, position, duties, powers, and responsibilities of the internal audit function at AHP Eastern Minerals Joint Stock Company, as well as its relationship with other departments, including the scope and methods of providing information for audit purposes. It also includes requirements regarding independence and objectivity, fundamental principles, professional qualification requirements, quality assurance of internal audit activities, and other related matters.

##### **Article 2. Scope of Application**

This Charter/Regulation applies to all members of the Internal Audit Department of AHP Eastern Minerals Joint Stock Company, as well as to all organizations and individuals within AHP Eastern Minerals Joint Stock Company who are involved in internal audit activities across the entire enterprise, including the head office, branches, and representative offices.

##### **Article 3. Definitions**

1. **Internal audit:** The examination, assessment, and monitoring of the adequacy, appropriateness, and effectiveness of internal controls.
2. **Internal audit staff:** Individuals who perform internal audit activities of the Company.
3. **Head of internal audit:** The person assigned responsibility for internal audit by the competent authority in accordance with applicable laws or the Company's regulations.
4. **Audit Committee:** A specialized body under the Board of Directors of the enterprise as provided for under the Law on Enterprises.
5. **Related persons of internal audit staff:** Including biological father, biological mother, adoptive father, adoptive mother, father-in-law, mother-in-law, stepfather, stepmother, husband, wife, biological child, adopted child, biological brother, biological sister, younger sibling, brother-in-law, sister-in-law, and other in-law relationships as defined under applicable law.

##### **Article 4. Objectives of Internal Audit**

Through inspection, assessment, and advisory activities, internal audit provides independent and objective assurance and recommendations regarding the following matters:



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- a) Whether the internal control system of AHP Eastern Minerals Joint Stock Company has been established and operated appropriately to prevent, detect, and address risks faced by AHP Eastern Minerals Joint Stock Company;
- b) Whether the governance processes and risk management processes of AHP Eastern Minerals Joint Stock Company are effective and efficient;
- c) Whether the operational objectives, strategic objectives, plans, and work assignments of AHP Eastern Minerals Joint Stock Company are achieved.

**Article 5. Position of Internal Audit**

- 1. The Internal Audit Department is established by the Board of Directors. This independence ensures that internal audit can perform its duties objectively and effectively without being influenced by other departments within the Company.
- 2. The Head of Internal Audit shall report professional matters to both the Board of Directors and the Executive Management (Board of General Directors) of the Company.
- 3. The Head of Internal Audit shall report daily administrative matters (e.g., audit schedules, travel arrangements, business trip expenses, etc.) directly to the Executive Management (Board of General Directors).
- 4. The Head of Internal Audit has the right to report and communicate directly with the Board of Directors when necessary.
- 5. The Head of Internal Audit shall periodically report to the Board of Directors on the purpose, authority, and responsibilities, as well as the performance of the Internal Audit Department in relation to its audit plan. The report shall also include significant risk and control issues, fraud risks, governance matters, and other issues as required or requested by the Executive Management and the Board of Directors.

**Article 6. Scope of Internal Audit**

- 1. Internal audit includes independent and objective assurance and consulting activities designed to add value and improve the operations of AHP Eastern Minerals Joint Stock Company. Internal audit helps the Company achieve its objectives through a systematic and disciplined approach to evaluating and enhancing the effectiveness of risk management, control, and governance processes.
- 2. The scope of internal audit includes, but is not limited to, examining and assessing the adequacy and effectiveness of governance, risk management, and internal control, as well as the quality of performance in carrying out assigned responsibilities, and providing recommendations for improvement to achieve the Company's objectives and purposes.
- 3. **The scope of internal audit includes:**
  - a) Providing assurance through examination and assessment of the adequacy and effectiveness of governance, risk management, and internal controls, in order to



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support AHP Eastern Minerals Joint Stock Company in achieving its strategic, operational, compliance, and financial objectives:

- i. Monitoring and evaluating governance processes.
  - ii. Monitoring and evaluating the effectiveness of the Company's risk management processes.
  - iii. Assessing risks related to the achievement of the Company's strategic objectives.
  - iv. Evaluating systems established to ensure compliance with policies, plans, procedures, laws, financial and accounting regimes, and regulations that may have a significant impact on the Company.
  - v. Examining and confirming the quality and reliability of economic and financial information in financial statements and management accounting reports prior to approval and signing.
  - vi. Evaluating asset safeguarding measures and verifying the existence of assets when necessary.
  - vii. Reporting significant risks and control issues, including fraud risks, governance issues, and other matters as required or requested by the Board of Directors and Executive Management.
- b) Providing in-depth analysis and recommendations based on the assessment of the Company's data and processes:**
- i. Assessing the reliability and integrity of the management information system and the methods used to identify, measure, classify, and report such information.
  - ii. Analyzing activities or programs to determine whether results are consistent with established objectives and purposes.
  - iii. Assessing whether activities or programs are implemented in accordance with the plan.
  - iv. Evaluating the efficiency and effectiveness of resource utilization.
- c) Providing independent and objective advisory services:** Conducting consulting activities related to governance, risk management, and internal control processes appropriate to AHP Eastern Minerals Joint Stock Company.
- d) Pre-audit:** Conducted prior to the implementation of projects, programs, or operational plans of the audited unit, in order to assess the reliability of information and documents, as well as the economic feasibility, practicality, and effectiveness of the project, program, or operational plan; thereby providing management with reliable information for decision-making.
- e) Concurrent audit:** Conducted while projects, programs, or operational plans of the audited unit are being implemented, in order to assess progress and execution quality; promptly detect and recommend corrective measures for deviations, deficiencies, and

weaknesses during implementation, thereby ensuring the best achievement of project and operational objectives.

**f) Post-audit:** Conducted after the completion of projects, programs, or operational plans of the audited unit, in order to perform financial audit, compliance audit, and operational audit objectives with respect to the audited activities.

**g)** Advising the Company on the selection and supervision of independent audit services to ensure cost-effectiveness and efficiency.

**h)** Periodically reporting on the purpose, authority, responsibilities, and performance of the Internal Audit Department in relation to its audit plan.

**i)** Examining and evaluating specific activities as requested by the Board of Directors and Executive Management.

**k)** Depending on the audit subject, the internal audit plan may combine pre-audit, concurrent audit, and post-audit approaches.

## **Article 7. Fundamental Principles of Internal Audit**

### **1. Independence:**

a) Internal audit staff shall not concurrently perform duties that fall within the scope of internal audit. Internal audit shall not be subject to any interference while carrying out its reporting and evaluation responsibilities.

b) Internal audit staff shall not participate in auditing activities or departments for which they have been responsible for performing activities or managing within the past three (03) years.

c) Internal audit staff shall not participate in auditing activities or departments where a related person of the internal audit staff is responsible for performing activities or managing such departments.

**2. Objectivity: Internal audit staff must ensure objectivity, accuracy, honesty, and fairness in the performance of internal audit duties.**

**3. Compliance with laws: Internal audit activities must comply with applicable laws, and internal** audit staff shall be legally responsible for their internal audit activities.

## **Article 8. Professional Standards**

1. The Internal Audit Department shall comply with legal regulations on internal audit, Internal Audit Standards, and professional ethical principles issued or promulgated by competent state authorities.
2. In addition, the Internal Audit Department shall comply with relevant policies and procedures of AHP Eastern Minerals Joint Stock Company relating to internal audit,



including the internal audit procedures approved and issued by AHP Eastern Minerals Joint Stock Company.

#### **Article 9. Ethical Principles of Internal Audit**

1. **Integrity:** Internal audit staff shall perform professional duties with honesty, due care, and a sense of responsibility; comply with applicable laws and disclose information as required by law and internal audit professional requirements; and shall not engage in unlawful activities that may harm the reputation of AHP Eastern Minerals Joint Stock Company.
2. **Objectivity:** Internal audit staff must demonstrate the highest level of professional objectivity in collecting, evaluating, and communicating information regarding audited activities and processes. They shall provide impartial assessments in all relevant circumstances and shall not be influenced by personal interests or any other party in forming judgments and conclusions.
3. **Professional competence and due care:** Internal audit staff shall apply professional knowledge, skills, and experience in carrying out internal audit activities, and act with due care in accordance with applicable professional standards and techniques.
4. **Confidentiality:** Internal audit staff shall respect the value and ownership of information provided to them and shall not disclose such information without authorization from competent authorities, except where disclosure is required as part of professional duties or by law.
5. **Professional conduct:** Internal audit staff shall comply with applicable laws and relevant regulations, and avoid any actions that may diminish the reputation of the profession.
6. The Head of Internal Audit shall implement measures for monitoring, evaluation, and management to ensure that internal audit staff comply with the ethical principles of internal audit.

#### **Article 10. Professional Competence of Internal Audit**

1. The Head of Internal Audit shall consider the size and complexity of audit activities and audit assignments to submit to the Board of Directors for decision on the necessary resources for the Internal Audit Department. The Head of Internal Audit shall establish appropriate criteria for recruiting internal audit staff.
2. The Head of Internal Audit shall possess relevant educational/professional qualifications and sufficient auditing experience. The Head of Internal Audit shall also have in-depth knowledge of business operations and other related skills.
3. The Head of Internal Audit shall assess the skills and knowledge of the internal audit team to ensure effective process auditing. Where necessary, external experts/consultants may be engaged. The Head of Internal Audit shall prepare a plan for the use of external experts/consultants and report it to the Board of Directors. The Head of Internal Audit remains responsible for internal audit activities, including the results produced by such experts/consultants.
4. The Head of Internal Audit shall be responsible for the audit activities performed by internal audit staff. The Head of Internal Audit shall ensure that the audit objectives set



out in the approved audit plan are achieved. The Head of Internal Audit should establish a reasonable detailed plan for each audit engagement (from initiation to issuance of the audit report), taking into account the nature and complexity of the audit.

5. Internal audit staff shall be provided with necessary training to perform audit duties. Training shall be conducted on a continuous basis to ensure that all levels of internal audit staff keep up with industry developments and enhance their professional skills. The Head of Internal Audit shall ensure that internal audit staff receive appropriate on-the-job training.

#### **Article 11. Powers of the Internal Audit Department**

1. To proactively perform duties in accordance with the approved audit plan.
2. To be provided with the necessary resources to carry out work under the approved plan.
3. To be provided with full and timely access to all necessary information, documents, and records for internal audit activities.
4. To have access to and review all business processes and assets during the performance of internal audit activities.
5. To have access to and interview all officers and employees of the relevant units regarding matters related to the audit scope.
6. To receive documents, written materials, and minutes of meetings of the Board of Directors and other relevant functional departments related to internal audit work.
7. To attend internal meetings in accordance with applicable laws or as stipulated in the Company Charter and internal regulations of AHP Eastern Minerals Joint Stock Company.

The Internal Audit Department has the right to participate in internal meetings in accordance with applicable laws or as provided in the Company Charter and internal regulations of AHP Eastern Minerals Joint Stock Company.

To ensure that internal audit can effectively perform its functions and duties, the Department is permitted to attend the following meetings:

**Board of Directors meetings:** The Internal Audit Department may attend these meetings only when convened or approved by the Board of Directors. Participation enables Internal Audit to understand strategic decisions, operational directions, and key issues affecting the entire Company, thereby performing its supervisory and risk assessment functions and providing appropriate recommendations in accordance with applicable laws and the internal regulations of AHP Eastern Minerals Joint Stock Company.

- **Executive Management meetings:** To gain a better understanding of management operations, business plans, and day-to-day management decisions.

- **Meetings of senior functional departments:** Such as meetings of the Finance and Accounting Department, Sales Department, and Operations Department, in order to assess risks and internal controls within each specific area.
- **Meetings related to the development and approval of new processes and policies:** To ensure that such processes and policies comply with applicable laws and include appropriate internal control measures.
- **Other meetings as convened or permitted by the Board of Directors or Executive Management:** Where special issues require the involvement of Internal Audit for supervision or advisory purposes.

Participation in these meetings enables Internal Audit to obtain timely information, accurately assess risks, and provide useful recommendations for improving the Company's governance and control systems.

8. To supervise, assess, and monitor the remediation, corrective, and improvement actions taken by the management of units and departments with respect to issues identified and recommendations made by internal audit.

This applies to matters recorded by Internal Audit during audit engagements and the recommendations issued. The purpose is to ensure that deficiencies and issues are fully addressed, audit recommendations are effectively implemented, and thereby contribute to enhancing transparency, compliance, and overall operational efficiency of AHP Eastern Minerals Joint Stock Company.

9. To be protected against any non-cooperative actions from the audited units.

10. To receive training for enhancing the competence of internal audit staff within the Internal Audit Department.

11. All officers, employees, and management levels within AHP Eastern Minerals Joint Stock Company are responsible for providing records, explanations, and full, timely cooperation, and for supporting the Internal Audit Department in performing its roles and responsibilities.

## **Article 12. Responsibilities of the Internal Audit Department**

- To maintain confidentiality of documents and information in accordance with applicable laws and the Company's regulations of AHP Eastern Minerals Joint Stock Company.
- To be responsible to the Board of Directors and the Executive Management (Board of General Directors) for the results of internal audit work, as well as for the assessments, conclusions, recommendations, and proposals contained in internal audit reports.
- To promptly monitor, urge, and verify the implementation of post-audit recommendations by departments and subsidiaries/affiliated units of AHP Eastern Minerals Joint Stock Company.



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- To organize continuous training programs to enhance and ensure the professional competence of internal audit staff.
- To perform other responsibilities as prescribed by law and the Internal Audit Charter/Regulations of AHP Eastern Minerals Joint Stock Company.

**Article 13. Responsibilities and Powers of Internal Audit Staff**

**1. Responsibilities:**

- a) To perform the approved audit plan;
- b) To identify sufficient, reliable, relevant, and useful information for achieving audit objectives;
- c) To base conclusions and audit results on appropriate analysis and assessment, and to ensure they are made independently and objectively;
- d) To retain relevant information to support audit conclusions and audit results;
- đ) To be responsible for the audit results of assigned audit engagements;
- e) To maintain confidentiality of information in accordance with applicable laws;
- g) To continuously enhance professional competence and uphold professional ethics;
- h) To perform other responsibilities as prescribed by law and the Internal Audit Charter/Regulations of AHP Eastern Minerals Joint Stock Company.

**2. Powers:**

- a) During the audit process, to exercise independence in providing comments, assessments, conclusions, and recommendations on audited matters;
- b) To request the audited unit to provide timely and complete documents and information relevant to the audit scope;
- c) To reserve opinions in writing regarding audit results within the assigned scope;
- d) To exercise other powers as prescribed by law and the Internal Audit Charter/Regulations of AHP Eastern Minerals Joint Stock Company.

**Article 14. Responsibilities and Powers of the Head of Internal Audit**

**1. Responsibilities:**

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- a) To manage and direct the Internal Audit Department in performing its duties in accordance with applicable regulations;
- b) To ensure that internal audit staff are regularly trained and possess sufficient qualifications and professional competence to perform their duties;
- c) To implement measures to ensure the independence, objectivity, and integrity of internal audit activities;
- d) To report to the Board of Directors upon identifying weaknesses and deficiencies in the internal control system;
- đ) To be responsible for the audit results conducted by the Internal Audit Department;
- e) To maintain confidentiality of information in accordance with applicable laws;
- g) To perform other responsibilities as prescribed by law and the Internal Audit Charter/Regulations of AHP Eastern Minerals Joint Stock Company.

2. Powers:

- a) To propose to the Board of Directors the issuance of internal audit regulations, procedures, and professional methodologies for internal audit activities;
- b) To request personnel from other departments within the Company to be seconded, and to propose the engagement of experts or consultants to establish the Internal Audit Department or to participate in internal audit engagements when necessary, provided that the independence of internal audit is ensured;
- c) To attend meetings in accordance with internal regulations of the Company and applicable laws;
- d) During the audit process, to exercise independence in providing comments, assessments, conclusions, and recommendations on audited matters;
- đ) To request the audited unit to provide timely and complete documents and information relevant to the audit scope;
- e) To reserve opinions in writing regarding audit results;
- g) To exercise other powers as prescribed by law and the Internal Audit Charter/Regulations of AHP Eastern Minerals Joint Stock Company.

**Article 15. Independence and Objectivity of Internal Audit**



1. The Internal Audit Department shall not be subject to interference from any organizational factors, including matters related to audit selection, scope, procedures, frequency, timing, or report content, in order to maintain the necessary independent and objective mindset.
2. Internal audit staff shall not have direct operational responsibility or authority over any audited activities. Accordingly, internal audit staff shall not perform internal controls, design procedures, implement systems, prepare records, or participate in any other activities that may impair their professional judgment.
3. Internal audit staff shall demonstrate the highest level of professional objectivity in collecting, evaluating, and communicating information regarding audited activities or processes. They shall provide balanced assessments of all relevant circumstances and shall not be influenced by their own interests or those of others in forming judgments.
4. The Head of Internal Audit shall annually commit to and confirm to the Board of Directors the organizational independence of the Internal Audit Department.

## **CHAPTER II: INTERNAL AUDIT ACTIVITIES**

### **Article 16. Internal Audit Methodology**

The internal audit methodology is a **risk-based approach**, which prioritizes allocating resources to audit departments and processes assessed as having a high level of risk.

### **Article 17. Internal Audit Plan**

1. Annually, before December 1st, the Internal Audit Department shall submit the internal audit plan to the Board of Directors for review and approval.
2. The internal audit plan shall include the audit scope, audit subjects, audit objectives, audit content, audit period, audit timing, work schedule, as well as budget and resource requirements for the following financial year.
3. The internal audit plan shall be developed based on audit priorities using a risk-based approach, taking into account input from the Executive Management and the Board of Directors. The Head of Internal Audit shall conduct a comprehensive risk assessment of the Company's activities, processes, operations, and units to develop the internal audit plan. The Head of Internal Audit shall review and adjust the plan as necessary to respond to changes in business activities, risks, operations, programs, systems, and controls of AHP Eastern Minerals Joint Stock Company. Any significant changes to the approved internal audit plan shall be communicated to the Executive Management and the Board of Directors through periodic activity reports.
4. The annual internal audit plan must be approved within ten (10) days from the date it is submitted by the Head of Internal Audit to the Board of Directors.
5. The internal audit plan shall be sent to the Executive Management and the Board of Directors within two (02) days from the date of approval.

## **Article 18. Internal Audit Procedures**

The Head of Internal Audit shall develop detailed internal audit procedures in accordance with the specific characteristics of AHP Eastern Minerals Joint Stock Company's operations, consult the opinion of the General Director prior to submitting them to the Board of Directors for issuance.

## **Article 19. Audit Reports and Follow-up on Audit Recommendations**

### **1. Internal audit report for each audit engagement:**

- a) The report for each internal audit engagement shall be prepared by the audit-in-charge and submitted to the Board of Directors within a maximum of ten (10) days after completion of the audit. The audit report must be signed by the audit-in-charge.
- b) The audit report shall clearly present: audit content, audit scope; assessments and conclusions on the audited matters and the basis for such opinions; weaknesses, deficiencies, errors, violations; recommendations for corrective and remedial actions and handling of violations; and proposals for rationalization measures, process improvements, and enhancements to risk management policies and organizational structure of AHP Eastern Minerals Joint Stock Company.
- c) The audit report must include the opinions of the management of the audited unit. In cases where the audited unit does not agree with the audit results, the internal audit report shall clearly state the dissenting opinions and the reasons for such disagreement.
- d) Upon completion, the internal audit report shall be submitted to the Board of Directors and simultaneously sent to the Executive Management, the audited unit, and other relevant departments.

### **2. Annual Internal Audit Report:**

- a) No later than ninety (90) days from the end of the financial year, the Head of Internal Audit shall submit the annual audit report to the Board of Directors and simultaneously send it to the Executive Management (Board of General Directors).
- b) The annual internal audit report shall include at least the following contents:
  - The approved audit plan and audit work performed;
  - Major findings, deficiencies, and violations identified, as well as recommendations made by internal audit;
  - An assessment of the internal control system related to the audited activities and proposals for improving the internal control system;
  - The status of implementation of internal audit recommendations and proposals;
  - A self-assessment of internal audit achievements and future development directions.



- c) The annual internal audit report must be signed by the Head of Internal Audit.

### **3. Ad hoc (extraordinary) report:**

In the event that serious violations are detected or when there is a high risk that may adversely affect the Company's operations, the Internal Audit Department shall immediately report to the Board of Directors and simultaneously send the report to the Executive Management (Board of General Directors). Ad hoc reports arising during the financial year shall include the following contents:

- a) Risk issues that are of concern and attention to internal audit;
- b) Identification and emergence of weaknesses in the internal control system of a company or department;
- c) Serious findings requiring direction from the Board of Directors and Executive Management for handling and remediation;
- d) Presentation of emerging issues or findings together with recommendations for handling.

Ad hoc reports on issues and risks within the Company shall present in detail the identified issues together with appropriate recommendations. The unit shall also determine the severity and corresponding risk level of each issue, in order to assist the Executive Management in prioritizing the resolution of the most significant matters affecting the operations and reputation of AHP Eastern Minerals Joint Stock Company.

## **Article 20. Archiving of Internal Audit Reports, Records, and Documents:**

1. Records and documents for each audit engagement shall be documented (in hard copy or electronic form) and filed in an orderly manner so that authorized individuals and organizations can access and understand the work performed and the results presented in the audit report.
2. Internal audit reports, records, and documents shall be retained in accordance with applicable laws and the regulations of AHP Eastern Minerals Joint Stock Company.

## **Article 21. Quality Assurance and Improvement of Internal Audit**

1. The Internal Audit Department shall maintain a quality assurance and improvement program covering all aspects of the internal audit function.
2. The program shall include an assessment of the Internal Audit Department's compliance with internal audit regulations and standards, as well as compliance with the Code of Ethics for internal audit staff. It shall also evaluate the efficiency and effectiveness of the Internal Audit Department and identify opportunities for improvement.
3. Internal audit activity reviews shall be conducted at the end of each audit engagement, and an annual self-assessment of overall internal audit activities shall be performed by the Internal Audit Department to ensure audit quality. Where necessary, a qualified

independent external audit firm may be engaged to perform an external quality assessment at least once every five (05) years.

4. The Head of Internal Audit shall report to the Board of Directors and simultaneously send the report to the Executive Management (Board of General Directors) regarding the quality assurance and improvement program of the Internal Audit Department, including the results of annual internal assessments and external assessments (if any).

### **CHAPTER III: RESPONSIBILITIES OF PARTIES REGARDING INTERNAL AUDIT**

#### **Article 22. Responsibilities of the Board of Directors**

1. To issue the Internal Audit Charter/Regulations of AHP Eastern Minerals Joint Stock Company.
2. To approve the risk-based internal audit plan and the annual internal audit report.
3. To approve the internal audit budget and resource plan.
4. To receive reports from the Head of Internal Audit on the performance of the Internal Audit Department in relation to its audit plan and other relevant matters.
5. To decide on appropriate actions in response to requests from the Executive Management and the Head of Internal Audit to determine whether there are resource constraints or inappropriate scope limitations.
6. To facilitate and ensure that the Internal Audit Department is able to fully exercise its rights and perform its duties as prescribed.
7. To decide on and approve the implementation of internal audit recommendations; to direct relevant departments to implement internal audit recommendations; and to take timely actions when internal audit recommendations and proposals are issued.

#### **Article 23. Responsibilities of the Executive Management (Board of General Directors)**

1. To facilitate favorable conditions for internal audit to perform its assigned duties and to direct departments to coordinate with internal audit in accordance with the Internal Audit Charter/Regulations.
2. To monitor and urge departments to implement agreed internal audit recommendations or those directed by the Board of Directors, and to inform the Internal Audit Department of the status of implementation of such agreed recommendations.
3. To ensure that the Internal Audit Department is fully informed of changes and new developments in the operations of the units in order to enable early identification of related risks.

#### **Article 24. Responsibilities of Heads of Departments within the Company**

1. To facilitate favorable conditions for internal audit to perform its assigned duties and to direct relevant units to cooperate with internal audit in accordance with the Internal Audit Charter/Regulations.
2. To monitor and urge relevant units to implement internal audit recommendations that have been agreed upon or directed by the Board of Directors, and to inform the



Internal Audit Department of the status of implementation of such agreed recommendations.

3. To ensure that the Internal Audit Department is fully informed of changes and new developments in the department's operations in order to enable early identification of related risks.
4. To implement approved internal audit recommendations; and to take timely corrective actions in response to internal audit recommendations and proposals.

## **Article 25. Responsibilities of Audited Units**

1. To provide full, timely, truthful, and accurate information, documents, and records necessary for internal audit work as requested by the Internal Audit Department, and shall not conceal any information.
2. To promptly notify the Internal Audit Department upon detecting weaknesses, deficiencies, violations, risks, significant asset losses, or potential risks of asset loss.
3. To implement internal audit recommendations that have been agreed upon with the Internal Audit Department or directed by the Board of Directors and the Executive Management (Board of General Directors).
4. To provide the most favorable conditions for the Internal Audit Department to perform its work effectively.

## **CHAPTER IV: IMPLEMENTATION PROVISIONS**

### **Article 26. Effectiveness**

This Charter/Regulation shall take effect from June 10, 2026.

### **Article 27. Amendments, Supplements, and Replacement of the Charter/Regulation**

1. The Head of Internal Audit is responsible for periodically reviewing this Charter/Regulation and proposing necessary amendments, supplements, or replacements.
2. Any amendments, supplements, or replacement of this Charter/Regulation shall be decided by the Board of Directors of the Company.

### **Article 28. Implementation**

Members of the Board of Directors, the Executive Management (Board of General Directors), the Head of Internal Audit, and all organizations and individuals within AHP Eastern Minerals Joint Stock Company are responsible for implementing this Charter/Regulation.

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



**NGO ANH QUAN**