



**CÔNG TY CP DƯỢC PHẨM
IMEXPHARM
IMEXPHARM CORPORATION**

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

Số/No.: 630 /IMP

Đồng Tháp, ngày 30 tháng 09 năm 2026
Dong Thap, September 30, 2026

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

Kính gửi/ To: - Sở Giao dịch Chứng khoán Việt Nam/ *Vietnam Exchange*
- Sở Giao dịch chứng khoán TP.HCM/ *Hochiminh Stock Exchange*

1. Thông tin về tổ chức/ Information on the organization

- Tên tổ chức : Công ty CP Dược phẩm Imexpharm
Organization name : Imexpharm Corporation
- Mã chứng khoán : IMP
Securities Symbol : IMP
- Địa chỉ trụ sở chính : Số 04, Đường 30/4, Phường Cao Lãnh, Tỉnh Đồng Tháp
Head office address : No. 04, 30/4 Street, Cao Lanh Ward, Dong Thap Province
- Điện thoại/ Telephone : (84.277) 3851 941
- Email: : codong@imexpharm.com

2. Nội dung thông tin công bố/ Content of disclosure

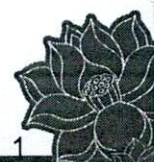
Công ty CP Dược phẩm Imexpharm công bố Quy chế Kiểm toán nội bộ được ban hành kèm theo Quyết định Hội đồng quản trị số 21/QĐ-HĐQT-IMP ngày 30/09/2026, thay thế Quy chế kiểm toán nội bộ được Hội đồng quản trị ban hành ngày 15/03/2021 theo Quyết định số 02/QĐ-HĐQT-IMP.

Imexpharm Corporation announces the Internal Audit Regulation issued together with Board Decision No. 21/QĐ-HĐQT-IMP dated 30 September 2026, replacing the Internal Audit Regulation issued by the Board of Directors on 15 March 2021 pursuant to Board Decision No. 02/QĐ-HĐQT-IMP.

3. Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 30 tháng 09 năm 2026 tại đường dẫn: <https://www.imexpharm.com/nha-dau-tu/cong-bo-thong-tin>

This information was published on Company website on September 30, 2026, at the following link: <https://www.imexpharm.com/en-US/investors/information-disclosure>

Công ty 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.

Đại diện tổ chức

Organization representative

Tổng Giám đốc – Người Đại diện pháp luật

General Director - Legal Representative



DS. PHARM. TRẦN THỊ ĐÀO



CÔNG TY CỔ PHẦN DƯỢC PHẨM
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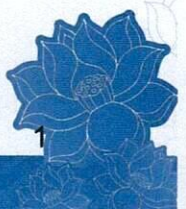
Đồng Tháp, ngày 30 tháng 09 năm 2026
Dong Thap, September 30, 2026

QUYẾT ĐỊNH CỦA HỘI ĐỒNG QUẢN TRỊ
Về việc ban hành Quy chế hoạt động của Kiểm toán nội bộ
DECISION OF THE BOARD OF DIRECTORS
Re.: The issuance of the Regulation on the Operation of the
Audit and Risk management Committee

HỘI ĐỒNG QUẢN TRỊ
CÔNG TY CỔ PHẦN DƯỢC PHẨM IMEXPHARM/
BOARD OF DIRECTORS
IMEXPHARM CORPORATION

Căn cứ vào/ Pursuant to:

- Luật Doanh nghiệp số 59/2020/QH14 ngày 17/06/2020; và các văn bản sửa đổi, bổ sung sau đó/
The Law on Enterprises No. 59/2020/QH14 dated June 17, 2020, and its subsequent amendments and supplements;
- Luật Chứng khoán số 54/2019/QH14 ngày 26/11/2019; và các văn bản sửa đổi, bổ sung sau đó/
The Law on Securities No. 54/2019/QH14 dated November 26, 2019, and its subsequent amendments and supplements;
- Nghị định số 155/2020/NĐ-CP ngày 31 tháng 12 năm 2020 của Chính phủ quy định chi tiết thi hành một số điều của Luật Chứng khoán; Nghị định 245/2025/NĐ-CP ngày 11 tháng 9 năm 2025 sửa đổi, bổ sung một số điều của Nghị định 155/2020/NĐ-CP/
Decree No. 155/2020/NĐ-CP dated 31 December 2020 of the Government detailing the implementation of a number of articles of the Law on Securities; and Decree No. 245/2025/NĐ-CP dated 11 September 2025 amending and supplementing a number of articles of Decree No. 155/2020/NĐ-CP;
- Nghị định 05/2019/NĐ-CP ngày 22/01/2019 của Chính phủ về Kiểm toán nội bộ/
Decree No. 05/2019/NĐ-CP dated 22 January 2019 of the Government on Internal Audit;
- Thông tư 66/2020/TT-BTC ngày 10/7/2020 ban hành Quy chế mẫu về Kiểm toán nội bộ áp dụng cho doanh nghiệp/
Circular No. 66/2020/TT-BTC dated 10 July 2020 promulgating the Model Internal Audit Charter applicable to enterprises;
- Các quy định pháp luật hiện hành về Kiểm toán nội bộ/
Applicable laws and regulations on internal audit;



- Điều lệ Công ty, và các văn bản quản trị nội bộ có liên quan của Công ty/ *The Charter of the Company and other relevant internal governance documents of the Company.*
- Biên bản lấy ý kiến Hội đồng quản trị Số 15/BB-HĐQT-IMP ngày 30/09/2026/ *Pursuant to Board of Directors meeting minutes No. 15/BB-HĐQT-IMP dated September 30, 2026.*

QUYẾT ĐỊNH/ *DECIDES*

Điều 1. Ban hành Quy chế Kiểm toán nội bộ

Ban hành kèm theo Quyết định này là Quy chế Kiểm toán nội bộ của Công ty CP Dược phẩm Imexpharm.

Article 1. Issuance of the Internal Audit Regulation

Issued together with this Decision is the Internal Audit Regulation of Imexpharm Corporation.

Điều 2. Hiệu lực và Thi hành

Quyết định này có hiệu lực kể từ ngày ký, và thay thế cho Quyết định số 02/QĐ-HĐQT-IMP ngày 15/03/2021.

Hội đồng quản trị giao cho Chủ tịch Hội đồng quản trị, Ủy ban Kiểm toán và quản lý rủi ro (UBKT&QLRR), Tổng Giám đốc Công ty CP Dược phẩm Imexpharm, Bộ phận Kiểm toán nội bộ (KTNB), Thư ký Quản trị Công ty, các bộ phận, phòng ban, và các cá nhân có liên quan chịu trách nhiệm thực hiện các nội dung theo Quyết định này.

Article 2. Effectiveness and Implementation

This Decision shall take effect from the date of signing and shall replace Decision No. 02/QĐ-HĐQT-IMP dated 15 March 2021.

The Board of Directors hereby assigns the Chairperson of the Board of Directors, the Audit and Risk management Committee (ARMC), the General Director of Imexpharm Corporation, the Internal Audit Department (IA Dept.), the Corporate Secretary, and all relevant departments, functions and individuals to be responsible for the implementation of this Decision.

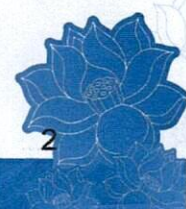
Nơi nhận/To:

- CBTT/ Disclosure
- HĐQT, UBKT&QLRR/
BOD, ARMC
- Ban Điều hành/ BOM
- KTNB/ IA Dept.
- Lưu HC & Thư ký QTCTy./
For filing: Admin,
Corporate Secretary.

TM. HỘI ĐỒNG QUẢN TRỊ
ON BEHALF OF THE BOD
CHỦ TỊCH/ CHAIRPERSON



LIU DAPING





REGULATION OF THE INTERNAL AUDIT

September 2026



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INTERNAL AUDIT REGULATION IMEXPHARM CORPORATION

*(Promulgated together with Decision No. 21/QĐ-HĐQT-IMP
dated September 30, 2026 of the Board of Directors)*

CHAPTER I. GENERAL PROVISIONS

This Regulation is established on the following legal bases:

- The Law on Enterprises No. 59/2020/QH14 dated 17 June 2020, and its subsequent amendments and supplements;
- Decree No. 05/2019/NĐ-CP dated 22 January 2019 on Internal Audit;
- The Law on Securities No. 54/2019/QH14 dated 26 November 2019, and its subsequent amendments and supplements;
- Decree No. 155/2020/NĐ-CP dated 31 December 2020 detailing the implementation of certain articles of the Law on Securities; and Decree No. 245/2025/NĐ-CP dated 11 September 2025 amending and supplementing certain articles of Decree No. 155/2020/NĐ-CP;
- Circular No. 66/2020/TT-BTC dated 10 July 2020 promulgating the Model Internal Audit Charter applicable to enterprises;
- Applicable laws and regulations on internal audit; and
- The Charter of the Company and other relevant internal corporate governance documents of the Company.

Article 1. Scope of adjustment

This Regulation stipulates the objectives, scope of activities, position, duties, authorities, and responsibilities of internal audit at Imexpharm Corporation (hereinafter referred to as the "Company" or "Imexpharm"), its relationships with other departments, the scope and methods of providing information for audit purposes, requirements for independence and objectivity, fundamental principles, professional qualifications, quality assurance of internal audit, and other relevant matters.

Article 2. Scope of application

1. This Regulation applies to internal audit activities throughout the Company, including its head office, branches, and representative offices.
2. This Regulation applies to all members of the Internal Audit Department of Imexpharm Corporation and related organizations and individuals within the Company involved in internal audit activities.



Article 3. Interpretation of terms

1. Internal audit: means an independent and objective assurance and consulting activity designed to add value to and improve Imexpharm's operations by evaluating and enhancing the effectiveness of governance, risk management, and internal control systems.

2. Internal auditor: Means a person performing internal audit work at Imexpharm Corporation.

3. Head of Internal Audit: Means the person appointed or dismissed by the Board of Directors upon the proposal of the Audit and Risk Management Committee to directly manage and operate the Internal Audit Department on a full-time basis, who shall not concurrently be a member of the Board of Directors or the Executive Board.

4. Audit and Risk Management Committee (ARMC): Means a specialized body under the Board of Directors of Imexpharm Corporation, established and operating in accordance with the Law on Enterprises, the Company's Charter, and relevant internal regulations.

5. Related persons of an internal auditor: Means spouse, biological parents, adoptive parents, parents-in-law, biological children, adopted children, biological siblings, and other individuals with financial or material interest relationships that may affect the independence and objectivity of the internal auditor in accordance with the provisions of law and internal regulations of Imexpharm.

6. Department/Unit: Means Divisions, Departments, Functional Units, Factories, Sales Branches, Representative Offices, or Operational Processes, Projects, and Systems within the scope of audit, evaluation, and monitoring by Internal Audit according to the approved plan.

Article 4. Objectives of Internal Audit

Through independent and objective assurance and consulting activities, Internal Audit assists the Board of Directors, the Audit and Risk Management Committee, the Board of Management, and management at all levels in evaluating the adequacy, appropriateness, and effectiveness of governance, risk management, and internal control systems, thereby contributing to safeguarding assets, enhancing operational efficiency, ensuring legal compliance, and supporting Imexpharm in achieving its strategic, operational, compliance, and financial objectives.

a) The internal control system of Imexpharm Corporation has been established and operated appropriately to prevent, detect, and handle risks faced by Imexpharm.

b) Imexpharm's governance and risk management processes ensure the effectiveness and efficiency of its governance and risk management systems.





c) Imexpharm's operational objectives, strategic objectives, plans, and work tasks are monitored, evaluated, and supported for implementation through appropriate recommendations from internal audit.

Article 5. Position of Internal Audit

1. The Internal Audit Department is established by the Board of Directors. The Board of Directors of Imexpharm Corporation directly manages the Internal Audit Department through the ARMC.

2. The Head of Internal Audit reports on professional matters, audit plans and results, key issues regarding risk, control, and the independence of internal audit to the Board of Directors through the ARMC of Imexpharm Corporation.

3. For day-to-day administrative matters such as audit schedule notifications, travel arrangements, per diem allowances, and other logistical support, the Head of Internal Audit shall coordinate with the General Director or a person authorized by the General Director, provided that such coordination shall not compromise the independence, objectivity, scope, methodology, conclusions, or recommendations of internal audit.

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 through the ARMC on the purpose, authority, responsibility, and performance of the Internal Audit Department against its plan. The report shall also include significant risk and control exposures, fraud risks, governance issues, and other matters required or requested by the Board of Management, the ARMC, and the Board of Directors.

Article 6. Scope of Internal Audit

1. Internal Audit comprises independent and objective assurance and consulting activities designed to add value to and improve the operations of Imexpharm Corporation. Internal Audit helps Imexpharm achieve its objectives by applying a disciplined and systematic approach to evaluate and enhance the effectiveness of risk management, control, and governance processes.

2. The scope of internal audit includes, but is not limited to, reviewing and assessing the adequacy and effectiveness of governance, risk management, and internal controls, as well as the quality of performance in carrying out assigned responsibilities, and making recommendations for improvement to support achievement of the Company's objectives and purposes.

3. The scope of internal audit covers:

a) Providing assurance through the review and assessment of the adequacy and effectiveness of governance, risk management and internal control in order to help Imexpharm achieve its strategic, operational, compliance and financial objectives:

- i. Monitoring and assessing 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. Assessing systems established to ensure compliance with policies, plans, procedures, laws, and financial and accounting regimes and regulations that may have a significant impact on the Company.
- v. Review and assess the independence, objectivity, reliability and integrity of economic and financial information presented in the Company's financial statements and management accounting reports in accordance with the annual internal audit plan or upon the ad hoc request of the ARMC and/or the Board of Directors..
- vi. Assessing the means of safeguarding assets and verifying the existence of such assets where necessary.

vii. Reporting significant risks and control issues, including fraud risks, governance matters and other issues as necessary or as requested by the Executive Board and the Board of Directors through the ARMC.

b) Providing in-depth analysis and recommendations based on the evaluation of the Company's data and processes:

- i. Evaluating the reliability and integrity of management information systems and the means used to identify, measure, classify, and report such information.
- ii. Analysing activities or programs to determine whether results are consistent with established objectives and purposes.
- iii. Assessing whether activities or programs are carried out in accordance with approved plans.
- iv. Assessing the effectiveness and efficiency of resource utilization.

c) Providing independent and objective consulting and recommendations: Performing consulting activities relating to governance, risk management and internal control processes that are appropriate for Imexpharm.

d) Performing pre-audit: conducted before the implementation of projects, programs, or operational plans of the audited department/unit in order to assess the reliability of information



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and documents, as well as the economy, feasibility, and effectiveness of the project, program, or operational plan; thereby providing management with reliable information for decision-making.

e) Performing concurrent audit: Conducted while projects, programs or operational plans of the audited department/unit are being implemented, in order to assess the progress and quality of the implementation process; promptly identify and recommend corrective measures for deviations, shortcomings and weaknesses during the implementation of projects, programs or operational plans, thereby ensuring the best possible achievement of the objectives of such projects or plans of the audited department/unit.

f) Performing post-audit: conducted after the completion of projects, programs, or operational plans of the audited department/unit in order to perform financial audit, compliance audit, and operational audit procedures within the approved audit objectives and scope for the activities of the audited department/unit.

g) Periodically reporting on the purpose, authority, responsibilities and performance of the Internal Audit Department against its plan.

h) Reviewing and assessing specific activities as requested by the Board of Management and the Board of Directors.

i) Depending on the audit subject, internal audit planning may combine pre-audit, concurrent audit, and post-audit procedures.

Article 7. Fundamental principles of internal audit

1. Independence:

a) Internal audit personnel shall not concurrently undertake operational responsibilities that are subject to internal audit. Internal audit shall not be subject to any interference in the performance of its reporting and evaluation duties.

b) Internal audit personnel shall not participate in auditing activities or departments/units for which they were responsible for executing activities or managing such departments/units within the past 03 years.

c) Internal audit personnel shall not participate in auditing activities or departments/units for which their related persons are responsible for executing activities or managing such departments/units.

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

3. Compliance with law and legal responsibility for internal audit activities.



**Article 8. Professional standards**

1. The Internal Audit function shall comply with the applicable laws and regulations on internal audit, internal audit standards and professional ethics principles issued or promulgated by competent authorities. The Internal Audit function shall proactively refer to and apply the Global Internal Audit Standards issued by The Institute of Internal Auditors (IIA), as appropriate and to the extent consistent with Vietnamese regulations and the Company's actual circumstances, with a view to enhancing the quality and effectiveness of internal audit activities, thereby contributing to stronger corporate governance and improved operational performance of the Company.

2. In addition, the Internal Audit Department shall comply with Imexpharm's relevant internal audit policies and procedures, including internal audit procedures approved and issued by Imexpharm.

Article 9. Code of Ethics for Internal Audit

1. Integrity: Internal audit personnel must perform their professional work with honesty, due care, and a sense of responsibility; comply with legal regulations and disclose required information in accordance with the law and internal audit professional requirements; and refrain from participating in illegal activities that harm the reputation of Imexpharm.

2. Objectivity: Internal audit personnel must demonstrate the highest level of professional objectivity in gathering, evaluating, and communicating information about the activities and processes being audited. Internal audit personnel shall make objective assessments of all relevant circumstances and shall not be unduly influenced by personal interests or by any other person in forming judgments and conclusions.

3. Competence and Due Professional Care: Internal audit personnel shall apply the knowledge, skills, and professional experience required in internal audit work. At the same time, they shall act with due care, in accordance with applicable professional and technical standards.

4. Confidentiality: Internal audit personnel must respect the value and ownership of information provided and shall not disclose such information without appropriate authorization, unless there is a professional or legal obligation to do so.

5. Professional Behavior: Internal audit personnel must comply with relevant laws and regulations and avoid any action that discredits the profession.

6. The Head of Internal Audit shall establish measures for monitoring, evaluating, and managing internal audit personnel to ensure their compliance with the Internal Audit Code of Ethics.



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

1. Internal auditors shall fully satisfy the qualifications and requirements prescribed in Article 11 of Decree No. 05/2019/NĐ-CP dated 22 January 2019 on Internal Audit and other relevant laws and regulations. The Company may establish higher standards, as appropriate, to meet its corporate governance requirements and the nature of its business operations.
2. The Head of Internal Audit shall review the scale and complexity of audit activities and audit engagements through the Audit and Risk Management Committee to submit to the Company's 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 personnel.
3. The Head of Internal Audit must possess relevant educational/professional qualifications and sufficient audit experience. The Head of Internal Audit should also have in-depth knowledge of business operations and other relevant skills.
4. The Head of Internal Audit must assess the skills and knowledge of the internal audit department to effectively perform process audits. If necessary, external experts/consultants may be engaged. The Head of Internal Audit shall prepare a plan for utilizing external experts/consultants and report it to the Audit and Risk Management Committee for review and comments prior to submitting it to the Company's Board of Directors for approval. The Head of Internal Audit shall remain responsible for the internal audit activities related to the results of these experts/consultants.
5. The Head of Internal Audit is responsible for audit activities performed by internal audit personnel. The Head of Internal Audit must ensure that the audit objectives set forth in the approved audit plan are achieved. Considering the nature and complexity of each audit engagement, the Head of Internal Audit should develop a reasonable and detailed plan for completing each audit engagement, from inception through issuance of the audit report.
6. Internal audit personnel must receive the necessary training to perform their audit work. Training must be maintained on a regular basis so that internal audit personnel at all levels can keep pace with industry developments and enhance their professional skills. The Head of Internal Audit must ensure that internal audit personnel receive appropriate on-the-job training.

Article 11. Authority of the Internal Audit Department

1. To proactively execute tasks in accordance with the approved audit plan.





2. To be provided with the necessary resources to perform the work in accordance with the approved plan.
3. To be fully and timely provided with all information, documents, and records necessary for internal audit activities.
4. To have access to and examine all operational processes and assets when performing internal audit activities.
5. To have access to and interview all personnel of the unit regarding matters related to the audit content.
6. To receive documents, materials, and meeting minutes of the Company's Board of Directors and other functional departments relevant to internal audit work.
7. To attend internal meetings concerning matters related to the audit scope, governance, risk management, internal control, finance, compliance, or other material issues of Imexpharm, in accordance with the law, the Company's Charter, internal regulations, or decisions of the Board of Directors, the Audit and Risk Management Committee, or the General Director.
 - To attend meetings of the Board of Directors;
 - Briefing meetings, as well as quarterly and annual sales meetings;
 - Other meetings as deemed necessary
8. To monitor, evaluate, and track the corrective, remedial, and improvement actions taken by the heads of units and departments regarding issues identified and recommended by internal audit
9. To be protected against any uncooperative actions from the audited departments/units
10. To receive training to enhance the capacity of internal audit personnel within the internal audit department.
11. All officers, employees, and management levels within Imexpharm Corporation are responsible for fully and timely providing documents and explanations, as well as cooperating with and supporting the Internal Audit Department in fulfilling its roles and responsibilities.

Article 12. Responsibilities of the Internal Audit Department

1. To maintain the confidentiality of documents and information in accordance with applicable laws and Imexpharm's Charter.
2. To be accountable to the Audit and Risk Management Committee and the Company's Board of Directors for the results of internal audit work, as well as for the evaluations, conclusions, recommendations, and proposals contained in internal audit reports.





3. To timely monitor, urge, and inspect the implementation results of post-audit recommendations by departments/units under or affiliated with Imexpharm.
4. To organize continuous training to enhance and ensure professional competence for internal audit personnel.
5. Other responsibilities as prescribed by law and Imexpharm's Internal Audit Regulation.

Article 13. Responsibilities and Authorities of internal audit personnel

1. Responsibilities:

- a) To execute the approved audit plan;
- b) To identify complete, reliable, relevant, and useful information to achieve audit objectives;
- c) To issue audit conclusions and results independently and objectively based on appropriate analyses and evaluations;
- d) To retain relevant information to support audit conclusions and the communication of audit results;
- e) To be responsible for the results of the assigned audit engagement;
- f) To maintain the confidentiality of information in accordance with applicable laws;
- g) To continuously enhance professional competence and maintain professional ethics;
- h) Other responsibilities as prescribed by law and Imexpharm's Internal Audit Regulation.

2. Authorities:

- a) To have full independence in expressing opinions, evaluations, conclusions, and recommendations regarding audited matters during the performance of audit activities;
- b) To have the right to request audited departments/units to provide timely and complete documents and information relevant to the audit scope;
- c) To reserve written opinions on audit results within their assigned scope of work;
- d) To exercise other authorities in accordance with applicable laws and Imexpharm's Internal Audit Regulation.

Article 14. Responsibilities and Authorities of the Head of Internal Audit

1. Responsibilities:

- a) To manage and direct the Internal Audit Department in performing its duties in accordance with applicable regulations;





- b) To ensure that personnel of the Internal Audit Department receive regular training and possess adequate 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, through the Audit and Risk Management Committee (ARMC), any weaknesses or deficiencies identified in the internal control system;
- e) To be accountable for the results of audits performed by the Internal Audit Department;
- f) To maintain the confidentiality of information in accordance with applicable laws and regulations;
- g) To perform other responsibilities as prescribed by law and by Imexpharm's Internal Audit Regulation.

2. Authorities:

- a) To lead and organize the development, review, update and improvement of internal audit regulations, procedures, methodologies and policies;
- b) To propose to the Board of Directors the issuance of Internal Audit Regulations, procedures, and internal audit methodologies;
- c) To request the secondment of personnel from other departments within the Company and to propose the engagement of external experts or consultants to assist in establishing the Internal Audit Department or participating in internal audit engagements when necessary, provided that the independence of Internal Audit is maintained;
- d) To attend meetings in accordance with the Company's internal regulations and applicable laws;
- e) During the performance of audit activities, to independently provide observations, assessments, conclusions, and recommendations regarding the matters audited;
- f) To require audited departments/units to provide timely and complete documents and information relevant to the audit scope and objectives;
- g) To record and maintain dissenting opinions in writing regarding audit results;
- h) To exercise other authorities as prescribed by law and by Imexpharm's Internal Audit Regulation.

Article 15. Independence and objectivity of the internal audit

1. The Internal Audit Department shall not be subject to interference from any part of the organization, including with respect to audit selection, scope, procedures, frequency, timing, or report content, in order to maintain the necessary independence and objectivity.



2. Internal audit personnel shall have no direct operational responsibility or authority over any audited activities. Accordingly, internal audit personnel shall not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgment.

3. Internal audit personnel shall exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal audit personnel shall make a balanced assessment of all relevant circumstances and shall not be unduly influenced by their own interests or by others in forming judgments.

4. The Head of Internal Audit shall annually confirm to the Board of Directors the organizational independence of the internal audit function.

CHAPTER II. INTERNAL AUDIT ACTIVITIES

Article 16. Internal audit methodologies

Internal audits shall be performed using a risk-based audit methodology, with resources prioritized for departments, units, or processes assessed as having a high level of risk.

Article 17. Internal audit plan

1. Annually, prior to December 15, the Internal Audit Department shall submit the internal audit plan to the Board of Directors through the Company's Audit & Risk Management Committee for review and approval.

2. The internal audit plan shall include the audit scope, audit subjects, audit objectives, audit content, audited period, audit timing, work schedules, as well as budget and resource requirements for the upcoming financial/calendar year.

3. The internal audit plan shall be developed based on audit prioritization using a risk-based approach, considering input from the Board of Management, the Audit & Risk Management Committee, and the Board of Directors of the Company. The Head of Internal Audit must conduct a comprehensive risk assessment of all activities, business processes, and units/departments to formulate the internal audit plan. The Head of Internal Audit will review and adjust the plan as necessary to respond to changes in Imexpharm's business, risks, operations, programs, systems, and controls. Any significant deviations from the approved internal audit plan shall be communicated to the Board of Management, the Audit & Risk Management Committee, and the Board of Directors of the Company through periodic activity reports.





4. The annual internal audit plan must be reviewed and approved by the Board of Directors at its fourth-quarter meeting of the financial year or prior to the start of the planning year, unless otherwise decided by the Board of Directors in accordance with the Company's actual situation.

In the event of material risks, ad-hoc audit requests, or significant changes in the business environment, legal framework, systems, processes, or organizational structure, the Head of Internal Audit is responsible for proposing adjustments to the internal audit plan, reporting them to the Audit & Risk Management Committee for review prior to submitting them to the Board of Directors for approval or authorization within its authority.

5. The internal audit plan must be sent to the Board of Directors and the Board of Management within five (05) days from the date of approval.

Article 18. Internal audit procedures

The Head of Internal Audit shall develop detailed internal audit procedures tailored to Imexpharm's operational characteristics, consulting with the General Director and the Audit & Risk Management Committee prior to submitting them to the Company's Board of Directors for issuance.

Article 19. Audit reports and monitoring of audit recommendation implementation

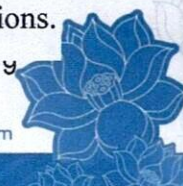
1. Engagement audit report:

a) The report for each internal audit engagement shall be prepared by the Audit Team Leader/Head of the Audit Delegation and submitted to the Board of Directors through the Audit & Risk Management Committee within a maximum of ten (10) days following the completion of the audit. The audit report must bear the signature of the Head of Delegation, Audit Team Leader, or Audit Engagement Leader.

b) The audit report must clearly present: the audit objectives, content, and scope; applied methodologies; audit findings and related evidence; evaluations, conclusions, and the basis for opinions; the impact level or risk of each finding; corrective recommendations, implementation deadlines, and responsible units or individuals; feedback from the audited unit/department; and proposals for improving internal control processes, systems, risk management, organizational structure, or corporate governance policies, if any.

c) The audit report must include the management responses from the audited department/unit. If the audited department/unit disagrees with the audit findings, the internal audit report must clearly state their dissenting opinion and the underlying reasons.

d) Once completed, the internal audit report shall be sent to the Company's Board of Directors, the ARMC, the General Director, the audited department/unit, and relevant divisions.





2. Annual internal audit report:

a) Within sixty (60) days from the end of the financial year, the Head of Internal Audit must submit the annual audit report to the Company's Board of Directors, with simultaneous copies sent to the Audit & Risk Management Committee and the General Director.

b) The annual internal audit report must at least cover the following:

- Planned audit activities; audit work performed;
- Major deficiencies and non-compliances identified; measures recommended by internal audit;
- Evaluation of the internal control system related to the audited activities and proposals for improving the internal control system;
- Implementation status of internal audit measures, recommendations, and proposals.
- Self-assessment of internal audit results achieved and future development directions

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

3. Ad-hoc report:

If serious violations are detected or high-risk exposures that could adversely affect the Company's operations are identified, the Internal Audit Department must immediately report to the Board of Directors through the Audit and Risk Management Committee and to the General Director. An ad-hoc report on issues arising during the financial year shall include the following contents:

- a) Key risk concerns identified by Internal Audit;
- b) Emergence or exposure of weaknesses in the internal control system of the Company or its departments;
- c) Critical findings requiring directive action and remediation by the Board of Directors and the General Director;
- d) Issues that have arisen or been identified, together with recommendations for resolution.

4. Monitoring the implementation of Internal Audit recommendations:

a) Reviewing and evaluating the timeline and results of actions taken by the audited department/unit in response to Internal Audit recommendations.

b) The report on the follow-up of Internal Audit recommendations for the audited department/unit must be submitted to the Board of Directors via the Audit and Risk Management Committee and copied to the General Director. The report shall clearly outline





the implementation status of each recommendation, completion deadlines, root causes of delays or non-implementation, residual risk levels, and proposed follow-up actions.

Article 20. Retention of internal audit reports, files, and documents

1. Files and documents for each audit engagement must be documented in writing (paper or electronic format) and retained systematically so that authorized individuals and organizations can access and understand the work performed and results presented in the audit report.

2. Internal audit reports, files, and documents must be retained at the Internal Audit department for at least 05 (five) years for ordinary working papers, and at least 10 (ten) years for official internal audit reports, or for a longer period if required by applicable laws on accounting, auditing, taxation, securities, or Imexpharm's internal regulations.

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 activity.

2. The program shall encompass evaluations of the Internal Audit department's compliance with the Internal Audit Regulation and applicable standards, as well as assessments of internal auditors' adherence to the Code of Ethics. The program shall also evaluate the efficiency and effectiveness of the Internal Audit department and identify opportunities for improvement.

3. The internal audit activities shall be reassessed after each audit engagement, and an annual self-assessment of the overall internal audit activities shall be performed by the Internal Audit Department. At least once every 05 (five) years, the Company shall consider engaging an independent organisation or qualified expert to perform an external assessment of the quality of internal audit activities and the level of compliance with laws, professional standards and this Regulation.

4. The Head of Internal Audit shall report to the Board of Directors via the Audit and Risk Management Committee on 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. Promulgate the Internal Audit Regulation of Imexpharm.





2. Approve the risk-based internal audit plan and annual internal audit reports.
3. Approve the internal audit budget and resource plan
4. Receive reporting from the Head of Internal Audit regarding the performance of the Internal Audit department in relation to its plan and other matters.
5. Make appropriate inquiries of the Executive Board and the Head of Internal Audit to determine whether there are inappropriate scope or resource limitations.
6. Create favorable conditions to ensure that the Internal Audit department fully exercises its authorities and performs its duties in accordance with regulations.
7. Decide on and approve the implementation of internal audit recommendations; direct relevant departments to implement internal audit recommendations; and take timely action regarding recommendations and proposals from internal audit.

Article 23. Responsibilities of the Audit and Risk Management Committee

The Audit and Risk Management Committee is responsible for advising, supervising, and supporting the Board of Directors in directing and overseeing internal audit activities, while refraining from directly interfering with the professional judgment, scope, methodology, findings, and recommendations of any individual internal audit engagement.

1. Review, inspect, and evaluate to ensure the effectiveness of internal audit activities; take primary responsibility for quality assurance of internal audit operations.
2. Ensure that the internal audit function holds an appropriate organizational position and faces no unreasonable obstacles to its operations.
3. Oversee the development, review, update and refinement of internal audit methodologies and policies; to review and provide comments on the proposals of the Head of Internal Audit regarding such matters, and to recommend to the Board of Directors for consideration and decision within its authority.
4. Ensure effective coordination with the independent auditor.
5. Perform other responsibilities as prescribed by the Law on Enterprises and the Internal Audit Regulation of Imexpharm Corporation.

Article 24. Responsibilities of the General Director

1. Create favorable conditions for internal audit to perform assigned duties, and direct relevant departments to cooperate with internal audit in accordance with the Internal Audit Regulation.



2. Urge departments to implement recommendations agreed upon with the Internal Audit department or directed by the Board of Directors, and notify the Internal Audit department of the implementation status of such agreed recommendations

3. Ensure that the Internal Audit department is fully informed of changes and emerging issues in the Company's operations to identify related risks early.

Article 25. Responsibilities of Heads of Departments/Units within the Company

1. Create favorable conditions for internal audit to perform assigned duties, and direct relevant departments to cooperate with internal audit in accordance with the Internal Audit Regulation.

2. Urge departments to implement recommendations agreed upon with the Internal Audit department or directed by the Board of Directors of the Company, and notify the Internal Audit department of the implementation status of such agreed recommendations

3. Ensure that the Internal Audit department is fully informed of changes and emerging issues in the operations of the department/unit to identify related risks early.

4. Implement approved internal audit recommendations; take timely measures to address audit recommendations and proposals.

Article 26. Responsibilities of Audited Departments and Units

1. Provide full, truthful, and accurate information, documents, and records required for internal audit work as requested by the Internal Audit department, without withholding any information.

2. Promptly notify the Internal Audit department upon detecting weaknesses, deficiencies, violations, high risks, material asset losses, or potential asset losses.

3. Implement recommendations agreed upon with the Internal Audit department or directed by the Board of Directors or the General Director.

4. Create the most favorable conditions for the Internal Audit department to work effectively.

CHAPTER IV. EXECUTION CLAUSES

Article 27. Effectiveness and Entry into Force

1. This Regulation shall take effect upon approval and issuance by the Board of Directors of the Company and shall replace the Internal Audit Regulation issued by the Board of Directors on 15 March 2021 pursuant to Board Decision No. 02/QĐ-HĐQT-IMP.





2. In the event of any conflict between this Regulation and the Company's Charter on the same matter, the provisions of the Company's Charter shall prevail.

3. Any matters not addressed in this Regulation shall be governed by the applicable provisions of law.

Article 28. Amendments, Supplements, and Replacements of the Regulation

1. The Head of Internal Audit shall be responsible for conducting an annual review this Regulation and proposing necessary amendments, supplements, or replacements.

2. Any amendment, supplement, or replacement of this Regulation shall be decided by the Board of Directors of the Company.

Article 29. Organization of Implementation

Members of the Board of Directors, the Audit and Risk Management Committee, the General Director, the Head of Internal Audit, internal auditors, and relevant organizations and individuals within Imexpharm Corporation shall be responsible for implementing the Regulation.



**FOR AND ON BEHALF OF
THE BOARD OF DIRECTORS
CHAIRPERSON**



Handwritten signature

LIU DAPING

