

**AMENDMENTS TO INTERNAL REGULATIONS ON  
CORPORATE GOVERNANCE IMEXPHARM CORPORATION  
AT THE ANNUAL GENERAL MEETING 2023**

Pursuant to the Law on Securities 2019;  
Pursuant to the Law on Enterprises 2020;  
Pursuant to the Charter of Imexpharm Corporation;  
Pursuant to the existing Internal regulations on corporate governance.

Imexpharm Board of Directors would hereby submit to the General Meeting of Shareholders the following amendments to **the “Internal regulations on corporate governance”** as follows:

Article		Content of previous Regulations	Content of new Regulations	Note
Previous Regulations	New Regulations			
<b>Article 2.</b> <b>Interpretation of terms and acronyms</b>	<b>Article 2.</b> <b>Interpretation of terms and acronyms</b>	8. “SVB”: Supervisory Board;	Remove item 8.	
		10. “Corporate governance” is a system of rules including: (i) Ensuring a sound and effective governance structure; (ii) Ensuring the efficiency of the Board of Directors and the Supervisory Board; (iii) Ensuring the interests for shareholders and related parties; (iv) Ensuring fair treatment among shareholders; (v) Disclosing all activities of the Company;	10. “Corporate governance” is a system of rules including: (i) Ensuring a sound and effective governance structure; (ii) Ensuring the efficiency of the Board of Directors; (iii) Ensuring the interests for shareholders and related parties; (iv) Ensuring fair treatment among shareholders; (v) Disclosing all	

Article		Content of previous Regulations	Content of new Regulations	Note
Previous Regulations	New Regulations			
			activities of the Company;	
<b>Article 4. Rights and obligations of major shareholders</b>	<b>Article 4. Rights and obligations of major shareholders</b>	1. The shareholder or group of shareholders that holds at least 5% of total ordinary shares is entitled to the following rights:	1. The shareholder or group of shareholders that holds at least 5% of total ordinary shares is entitled to the following rights:	
		a) To review, look up and make an extract of the minutes, resolutions and decisions of the BOD, semi-annual and annual financial statements, reports of the Supervisory Board, contracts and transactions subject to approval by the BOD and other documents, except documents relevant to the Company's trade secrets;	a) To review, look up and make an extract of the minutes, resolutions and decisions of the BOD, semi-annual and annual financial statements, reports of the Audit Committee, contracts and transactions subject to approval by the BOD and other documents, except documents relevant to the Company's trade secrets;	
		To request the Supervisory Board to inspect specific issues relevant to the management and operation of the Company where necessary. The request must be made in writing and contain: full names, mailing addresses, nationalities, ID numbers of Shareholders that are individuals; or names,	c) To request the Board of Directors to inspect specific issues relevant to the management and operation of the Company where necessary. The request must be made in writing and contain: full names, mailing addresses, nationalities, ID numbers of	

Article		Content of previous Regulations	Content of new Regulations	Note
Previous Regulations	New Regulations			
		enterprise/organization ID numbers and headquarters addresses of Shareholders that are organizations; quantity of shares and share subscription time of each Shareholder, total shares of the group of Shareholders and their holdings; the issues that need to be inspected and purposes of the inspection;	Shareholders that are individuals; or names, enterprise/organization ID numbers and headquarters addresses of Shareholders that are organizations; quantity of shares and share subscription time of each Shareholder, total shares of the group of Shareholders and their holdings; the issues that need to be inspected and purposes of the inspection;	
		2. The shareholder or group of shareholders that holds at least 10% of total ordinary shares is entitled to nominate candidates to the Board of Directors and Supervisory Board. Unless otherwise prescribed by the company's charter, nomination of candidates for the Board of Directors and the Supervisory Board shall be carried out as follows:	2. The shareholder or group of shareholders that holds at least 10% of total ordinary shares is entitled to nominate candidates to the Board of Directors. Unless otherwise prescribed by the Company's Charter, candidates for the Board of Directors shall be nominated as follows:	
		a) Ordinary shareholders shall form a group to nominate candidates to the Board of Directors and the Supervisory Board shall notify about convening the	a) Ordinary shareholders shall form a group to nominate candidates to the Board of Directors shall notify the meetings of groups	

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		meetings of groups of attending shareholders before the opening of the General Meeting of Shareholders;	of attending shareholders before the opening of the General Meeting of Shareholders;	
		b) According to the number of Members of the Board of Directors and the Supervisory Board, the shareholder or group of shareholders mentioned in this Clause shall nominate one or some candidates for the Board of Directors and the Supervisory Board under a decision of the General Meeting of Shareholders. In case the number of candidates nominated is smaller than the maximum number of candidates they may nominate according to a decision of the General Meeting of Shareholders, other candidates shall be nominated by the Board of Directors, the Supervisory Board, and other shareholders;	b) According to the number of Members of the Board of Directors, the shareholder or group of shareholders mentioned in this Clause 2 shall nominate one or some candidates for the Board of Directors under a decision of the General Meeting of Shareholders. In case the number of candidates nominated is smaller than the maximum number of candidates they may nominate according to a decision of the General Meeting of Shareholders, other candidates shall be nominated by the Board of Directors and other shareholders;	
<b>Article 6. Announcement to convene General</b>	<b>Article 6. Announceme nt to convene General</b>	2. List and details of candidates in case there is an election of members of the Board of Directors and	List and details of candidates in case there is an election of	

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Previous Regulations	New Regulations			
Meetings of Shareholders	Meetings of Shareholders	members of the Supervisory Board;	members of the Board of Directors;	
Article 16. The General Meeting of Shareholders' adoption of Resolutions in the form of ballots collection.	Article 16. The General Meeting of Shareholders' adoption of Resolutions in the form of ballots collection.	<p>1. Procedures for collection of ballots of Shareholders:</p> <p>a) The Board of Directors must prepare written opinion forms, a draft of the resolution of the General Meeting of Shareholders, and other documents explaining the draft resolution. The Board of Directors must ensure to send and release the documents to Shareholders within a reasonable period for the review and voting and such materials must send at least [15 (fifteen)] days prior to the expiry date of receipt of written opinion forms. The requirements and formality of sending written opinion forms and attached documents are complied with the provisions stipulated in Clause 3 of Article 18 of The Company Charter.</p>	<p>1. Procedures for collection of ballots of Shareholders:</p> <p>a) The Board of Directors must prepare written opinion forms, a draft of the resolution of the General Meeting of Shareholders, and other documents explaining the draft resolution. The Board of Directors must ensure to send and release the documents to Shareholders within a reasonable period for the review and voting and such materials must send at least [10 (ten)] days prior to the expiry date of receipt of written opinion forms. The requirements and formality of sending written opinion forms and attached documents are complied with the provisions stipulated in Clause 3 of Article 18 of The Company Charter.</p>	

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Previous Regulations	New Regulations			
		e) The Board of Directors shall count the votes and make a vote counting minutes in the presence of the Supervisory Board or shareholders who are not executive managers of the Company. The vote counting minutes shall contain the following information:	e) The Board of Directors shall count the votes and make a vote counting minutes in the presence of the independent member(s) of the Board of Directors and representative of shareholders who are not executive managers of the Company. The vote counting minutes shall contain the following information:	
		2. The Board of Directors is entitled to carry out absentee voting of shareholders to adopt the decision of the General Meeting of Shareholders when it is deemed necessary for the company's interest. Issues that can be consulted via written ballots:	2. The Board of Directors is entitled to carry out absentee voting of shareholders to adopt the decision of the General Meeting of Shareholders when it is deemed necessary for the company's interest. Issues that can be consulted via written ballots:	
		e) Appointment, dismissal and gross misconduct dismissal of members of the Board of Directors and the Supervisory Board;	e) Election, dismissal and gross misconduct dismissal of members of the Board of Directors;	
<b>Article 18. How shareholders and groups of shareholders</b>	<b>Article 18. How shareholders and groups of</b>	Shareholders holding common shares have the right to combine the voting shares of each person	Shareholders holding common shares have the right to combine the voting shares of each	

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can self-nominate and nominate candidates to the Board of Directors in accordance with the law and the Company's Charter	shareholders can self-nominate and nominate candidates to the Board of Directors in accordance with the law and the Company's Charter	<p>together to nominate candidates to the Board of Directors. Shareholder or group of shareholders holding 10% to less than 30% of the total number of shares with voting rights shall be entitled to nominate up to 02 (two) candidates; from 30% to less than 40% entitled to nominate up to 03 (three) candidates; from 40% to less than 50% entitled to nominate up to 04 (four) candidates; from 50% to less than 60% entitled to nominate up to 05 (five) candidates; from 60% to less than 70% entitled to nominate up to 06 (six) candidates; from 70% to less than 80% entitled to nominate up to 07 (seven) candidates; from 80% to less than 90% entitled to nominate up to 08 (eight) candidates.</p> <p>In case the number of candidates nominated is smaller than the maximum number of candidates they may nominate according to a decision of the General Meeting of Shareholders, other candidates shall be nominated by the Board of Directors, the Supervisory</p>	<p>person together to nominate candidates to the Board of Directors. Shareholder or group of shareholders holding 10% to less than 30% of the total number of shares with voting rights shall be entitled to nominate up to 02 (two) candidates; from 30% to less than 40% entitled to nominate up to 03 (three) candidates; from 40% to less than 50% entitled to nominate up to 04 (four) candidates; from 50% to less than 60% entitled to nominate up to 05 (five) candidates; from 60% to less than 70% entitled to nominate up to 06 (six) candidates; from 70% to less than 80% entitled to nominate up to 07 (seven) candidates; from 80% to less than 90% entitled to nominate up to 08 (eight) candidates.</p> <p>In case the number of candidates nominated is smaller than the maximum number of candidates they may</p>	

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		Board, and other shareholders.	nominate according to a decision of the General Meeting of Shareholders, other candidates shall be nominated by the Board of Directors and other shareholders.	
<b>Article 23. Notice of Board of Directors meetings</b>	<b>Article 23. Notice of Board of Directors meetings</b>	<p>1. The invitations of BOD meeting must be sent in advance to the members of the Board of Directors and members of the Supervisory Board at least 05 (five) working days before the date of the meeting. A member of the Board of Directors may refuse the meeting invitation in writing, this refusal may be changed or canceled in writing by such member of the Board of Directors. The invitation of BOD meeting must be made in writing in Vietnamese and fully notify the meeting time, venue, agenda and content of the discussed issues, together with necessary documents on the issues to discussed and voted at the meeting, and the vote of the member.</p> <p>2. The invitation shall be sent by post, fax, email, or other means, as long as they</p>	<p>1. Notices of BOD meetings must be sent to all members of the Board of Directors at least 05 (five) working days before the date of the meeting, including details on time, venue, agenda, and issues to be discussed. A member of the Board of Directors may refuse the meeting invitation in writing, this refusal may be changed or canceled in writing by such member of the Board of Directors. Notices, documents and voting cards for the meeting of the Board of Directors must be made bilingual in Vietnamese and English.</p> <p>2. The invitation shall be sent by post, fax, email, or other means, as long as they reach the</p>	

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Previous Regulations	New Regulations			
		reach the mailing address of every member of the Board of Directors, which is registered with the company; The members of the Board of Directors are obliged to provide their mailing address, email, fax, and official phone number.	mailing address of every member of the Board of Directors, which is registered with the company; The members of the Board of Directors are obliged to provide their mailing address, email, fax, and official phone number.	
<b>Article 25. Voting methods</b>	<b>Article 25. Voting methods</b>	5. Members of the Supervisory Board shall be entitled to attend and discuss in the meetings of the Board of Directors, but they have no voting right.	Remove the entire Clause 5.	
<b>Chapter V REGULATION ON NOMINATION, SELF- NOMINATION, ELECTION, DISMISSAL AND GROSS MISCONDUCT DISMISSAL OF SUPERVISOR Y BOARD MEMBERS</b>	<b>No</b>	Article 29. Criteria for Supervisory Board members  Article 30. How shareholders and groups of shareholders can self-nominate and nominate candidates to the Supervisory Board in accordance with the law and the Company's Charter  Article 31. How to elect a Supervisory Board member  Article 32. Cases of dismissal and gross misconduct dismissal of Supervisory Board members	Remove the entire Articles 29, 30, 31 and 32.	

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<b>Chapter VI: REGULATION SON ESTABLISHME NT &amp; OPERATION OF BOD COMMITTEES</b>	<b>Chapter VI: REGULATION SON OPERATION OF THE BOD AUDIT COMMITTEE</b>	<p>Article 34. Create the Board of Directors Committees</p> <p>Article 35. Organizational structure of the Board of Directors Committees</p> <p>Article 36. Criteria for members of the Board of Directors Committees</p> <p>Article 37. Operating principles, responsibilities of Committees and duties of Committee members</p> <p>Article 38. Meetings of Committees</p>	Remove the entire Articles 34, 35, 36, 37 and 38.	
<b>Article 39. Internal Audit and Risk Management Committee</b>	<b>Article 29. Audit Committee</b>	<p>1. The Internal Audit and Risk Management Committee is a BOD committee according to the Company's organizational structure approved by the General Meeting of Shareholders.</p> <p>2. The Internal Audit and Risk Management Committee has 03 (three) to 05 (five) members who are designated, appointed, and recruited via employment contract by the Board of Directors on the basis of the General Director's proposal. The term of the</p>	<p>1. Audit Committee is under the Board of Directors according to the Company's organizational structure approved by the General Meeting of Shareholders.</p> <p>2. The Audit Committee is a professional unit under the Board of Directors. The audit committee has 2 or more members. The Chairman of the Audit Committee must be an independent member of the Board of</p>	Article 161 of the Law on Enterprises and the sample Charter promulgated together with Circular 116/2

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		<p>Internal Audit and Risk Management Committee shall be the same as the term of the Board of Directors.</p> <p>3. Members of the Internal Audit and Risk Management Committee must meet the following criteria and conditions:</p> <ul style="list-style-type: none"> <li>- Having an undergraduate degree or higher in a major relevant to the audit requirements, having adequate and up-to-date knowledge of the areas assigned to perform internal audit;</li> <li>- Having worked for 05 (five) years or more in the training major or 03 (three) years or more working in the field of accounting or auditing;</li> <li>- Having general knowledge and understanding of law and operations of the Company; being capable of collecting, analyzing, evaluating, and summarizing information; possessing knowledge and skills on internal audit;</li> </ul>	<p>Directors. Other members of the Audit Committee must be non-executive members of the Board of Directors.</p> <p>3. Members of the Audit Committee must be knowledgeable of accounting and auditing, have a general understanding of laws and operations of the Company, and do not fall into the following cases:</p> <ul style="list-style-type: none"> <li>a) Work in the accounting and finance departments of the Company;</li> <li>b) A member or employee of the accredited audit firm that audits the Company's financial statements over the last 03 consecutive years.</li> </ul> <p>4. The Chairman of the Audit Committee must hold a bachelor's degree or higher in one of the following majors: economics, finance,</p>	020/T T- BTC

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		<ul style="list-style-type: none"> <li>- Having not been disciplined at warning level or higher due to violations in economic, financial, accounting management or are not in the disciplinary period.</li> </ul> <p>4. Rights and responsibilities of the Internal Audit and Risk Management Committee include:</p> <ul style="list-style-type: none"> <li>- Monitor and evaluate the transparency of the Company's financial statements.</li> <li>- Monitor and evaluate the Company's compliance with legal requirements and internal regulations of the Company.</li> <li>- Monitor and evaluate the capacity, independence, and quality of the independent audit.</li> <li>- Monitor and evaluate the performance of internal auditors and the internal auditing function.</li> <li>- Monitor and evaluate the Company's disclosure control processes and</li> </ul>	<p>accounting, auditing, law, or business administration.</p>	

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		<p>systems, and compliance with ethical standards approved by the Company.</p> <ul style="list-style-type: none"> <li>- Monitor and evaluate the performance of the Company and its member companies.</li> <li>- Monitor and evaluate the Risk Management System.</li> <li>- Monitor and evaluate the implementation of special projects when necessary or upon request of the Board of Directors.</li> </ul>		
No	<b>Article 30. Self-nomination and nomination of Audit Committee members</b>	No	<p>1. The Chairman and other members of the Audit Committee are nominated by the Board of Directors and are not executives of the Company.</p> <p>2. The appointment of the Chairman and other members of the Audit Committee must be approved by the Board of Directors at the BOD meeting.</p>	
No	<b>Article 31. Rights and obligations</b>	No	The Audit Committee has the following rights and obligations as stipulated in Article 161	

Article		Content of previous Regulations	Content of new Regulations	Note
Previous Regulations	New Regulations			
	of the Audit Committee		<p>of the Law on Enterprises and the Company's Charter, and the followings:</p> <ol style="list-style-type: none"> <li>1. Have the right to access documents related to the operation of the Company, discuss with other members of the Board of Directors, General Director, Chief Accountant, and other managers to collect information for activities of the Audit Committee.</li> <li>2. Have the right to request the representative of an accredited audit firm to attend and answer inquiries in issues related to the audited financial statements at meetings of the Audit Committee.</li> <li>3. Use legal, accounting, or other external consulting services when necessary.</li> <li>4. Develop and submit to the Board of</li> </ol>	

Article		Content of previous Regulations	Content of new Regulations	Note
Previous Regulations	New Regulations			
			<p>Directors policies on risk detection and management; propose to the Board of Directors solutions to handle risks arising in the Company's operations.</p> <p>5. Make a written report and send it to the Board of Directors when detecting that member of the Board of Directors, the General Director, and other managers have not fulfilled their responsibilities as prescribed in the Law on Enterprises and the Company's Charter.</p> <p>6. Formulate the Audit Committee's Regulations and submit it to the Board of Directors for approval.</p>	
No	<b>Article 32. Meetings of the Audit Committee</b>	No	<p>1. The audit committee must hold meetings at least twice a year. Minutes of the meeting shall be made in detail, clear, and kept in full. Minutes of these meetings must be</p>	

Article		Content of previous Regulations	Content of new Regulations	Note
Previous Regulations	New Regulations			
			<p>detailed and signed by the minutes taker and attending Audit Committee members.</p> <p>2. The Audit Committee shall adopt decisions by voting at meetings, written ballots, or another voting method prescribed by the Company's Charter or the Audit Committee's Regulations. Each member of the Audit Committee has a vote. A decision of the Audit Committee shall be adopted if it is so approved by a majority of the participating members; where the numbers of votes for and against are equal, decision of the Committee Chairman shall be the final one.</p>	
No	Article 33. A performance report of an independent member of the Board of Directors in	No	<p>1. Independent members of the Board of Directors in the Audit Committee are responsible for reporting on activities at the Annual General</p>	

Article		Content of previous Regulations	Content of new Regulations	Note
Previous Regulations	New Regulations			
	the Audit Committee at the Annual General Meeting		<p>Meeting of Shareholders.</p> <p>2. A performance report of an independent member of the Board of Directors in the Audit Committee at the Annual General Meeting must include the following details:</p> <p>a) Remuneration, operating costs and other interests of the Audit Committee and each member thereof are specified at the Law on Enterprises and the Company's Charter;</p> <p>b) Summaries of the meetings, conclusions and recommendations of the Audit Committee;</p> <p>c) Results of supervising financial statements, operations and financial position of the Company;</p> <p>d) Reports on transactions between the Company, its subsidiaries or any company in which the</p>	

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Previous Regulations	New Regulations			
			<p>Company controls above fifty (50) percent of the charter capital and any BOD member, General Director, other manager and their related persons; and transactions between the Company and any company in which any BOD member, General Director, other manager is also the founding member or the manager within the last 03 consecutive years before the time of transaction;</p> <p>dd) Results of assessing the Company's internal control and risk management system;</p> <p>e) Results of supervising the Board of Directors, the General Director and other managers of the Company;</p> <p>g) The assessment of coordination between the Audit Committee and the Board of Directors, the General</p>	

Article		Content of previous Regulations	Content of new Regulations	Note
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			Director and shareholders;	
<b>Article 40. Criteria for executive managers</b>	<b>Article 34. Criteria for executive managers</b>	<p>2. Criteria and conditions for the General Director:</p> <p>In addition to the provisions of Clause 1 of this Article, the General Director must also meet the following criteria and conditions:</p> <ul style="list-style-type: none"> <li>- Having professional qualifications and experience in business administration relevant to the Company's core business lines;</li> <li>- Having undergraduate degrees or higher;</li> <li>- Not being a member of the Company' Supervisory Board;</li> <li>- Not concurrently holding the position of Director/General Director of another enterprise.</li> </ul> <p>Depending on the development stage of the Company, the criteria and conditions of the General Director are decided by the Board of Directors from time to time.</p>	<p>2. Criteria and conditions for the General Director:</p> <p>In addition to the provisions of Clause 1 of this Article, the General Director must also meet the following criteria and conditions:</p> <ul style="list-style-type: none"> <li>- Having professional qualifications and experience in business administration relevant to the Company's core business lines;</li> <li>- Having undergraduate degrees or higher;</li> <li>- Not concurrently holding the position of Director/General Director of another enterprise.</li> </ul> <p>Depending on the development stage of the Company, the criteria and conditions of the General Director are decided by the Board of Directors from time to time.</p>	
<b>Chapter VIII: Regulations on coordination</b>	<b>Chapter V: Regulations on</b>	Article 45. Procedures and sequence for convening meetings, sending meeting	Article 40. Procedures and sequence for convening meetings,	Resolution No.

Article		Content of previous Regulations	Content of new Regulations	Note
Previous Regulations	New Regulations			
between the Board of Directors, the Supervisory Board, and the General Director	coordination between the Board of Directors and the General Director	invitation, taking minutes and announcing meeting results between the Board of Directors, Supervisory Board, and General Director;  Procedures and sequence for convening meetings, sending meeting invitation, taking minutes and announcing meeting results between the Board of Directors, Supervisory Board, and General Director are implemented according to procedures and sequence for convening BOD meetings as prescribed at Chapter IV of this Regulation.	sending meeting invitation, taking minutes and announcing meeting results between the Board of Directors and General Director;  Procedures and sequence for convening meetings, sending meeting invitation, taking minutes and announcing meeting results between the Board of Directors and General Director are implemented according to procedures and sequence for convening BOD meetings as prescribed at Chapter IV of this Regulation.	38/N Q-HDQ T-IMP dated August 11, 2020
<b>Article 45.</b> Procedures and sequence for convening meetings, sending meeting invitation, taking minutes and announcing meeting results	<b>Article 39.</b> Procedures and sequence for convening meetings, sending meeting invitation, taking minutes and announcing	1. Process and procedure for coordination between the Board of Directors, the Supervisory Board, and the General Director  a) Coordination between the Board of Directors and the Supervisory Board:  - The meeting invitation and accompanying documents shall be sent to the members of the Supervisory Board at the same time as to those of the Board of Directors;	1. Process and procedure for coordination between the Board of Directors and the General Director:  <b>Remove the entire Point a.</b>	

Article		Content of previous Regulations	Content of new Regulations	Note
Previous Regulations	New Regulations			
between the Board of Directors, Supervisory Board, and General Director;	meeting results between the Board of Directors and General Director;	<ul style="list-style-type: none"> <li>- Resolutions of the Board of Directors must be sent to the Supervisory Board at the same time to the General Director within 07 (seven) days from the date of signing;</li> <li>- When the Supervisory Board proposes to choose an independent auditor, the Board of Directors must give its response in writing within 07 (seven) days;</li> <li>- Other contents that need to be consulted by the Supervisory Board must be sent at least 07 (seven) days in advance and the Supervisory Board will respond to these contents within 07 (seven) days.</li> </ul>		
		<p>2. Process and procedures for coordination between the Supervisory Board, the Board of Directors, and the General Director:</p> <p>a) While accessing information and documents of the Company, the Supervisory Board is obliged to clearly state the reason in the written providing request and keep absolute confidentiality of the information collected during the supervision of</p>	<b>Remove the entire Clause 2.</b>	

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Previous Regulations	New Regulations			
		<p>the Company's activities. Disclosure of this information is only allowed at the request of a competent authority or with the consent of the General Meeting of Shareholders.</p> <p>b) These information and documents include:</p> <ul style="list-style-type: none"> <li>- The meeting invitation with relevant documents, written ballots from members of the Board of Directors;</li> <li>- Minutes and Resolutions of the Board of Directors;</li> <li>- Report of the General Director;</li> <li>- Information and documents on business management and administration;</li> <li>- Report on business situation and financial statements;</li> <li>- Performance report on the Board of Directors;</li> <li>- Other relevant documents.</li> </ul> <p>c) Coordination between the Supervisory Board and the Board of Directors:</p> <p>The Supervisory Board has the role of supervising, coordinating, advising and providing complete, timely</p>		

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		<p>and accurate information. Specifically as follows:</p> <ul style="list-style-type: none"> <li>- To keep the Board of Directors posted on operational performance and seek opinions of the Board of Directors before submitting reports, conclusions, and proposals to the General Meeting of Shareholders;</li> <li>- During the meetings of the Supervisory Board, the Supervisory Board has the right to request members of the Board of Directors (and the General Director, Internal Audit Committee members (if any) and independent auditors) to attend and answer the questions raised by the members of the Supervisory Board;</li> <li>- Regular and ad-hoc inspection conclusions of the Supervisory Board must be documented (not later than 15 working days from the end date) and sent to the Board of Directors to inform their corporate management. Depending on the extent and results of the above inspection, the Supervisory Board needs to</li> </ul>		

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		<p>discuss with the Board of Directors and the General Director before reporting to the General Meeting of Shareholders. In the event of disagreement, it is possible to record such disagreement in the minutes and the Chairman of the Supervisory Board is responsible for reporting that at the nearest General Meeting of Shareholders;</p> <p>- In case the Supervisory Board detects violations of the law or the Company's Charter by members of the Board of Directors, the Supervisory Board shall notify the Board of Directors in writing within 48 (forty eight) hours, request the violator to stop the violation and take remedial measures, In addition, the Supervisory Board is also responsible for reporting to the General Meeting of Shareholders, and at the same time reporting and disclosing information in accordance with regulatory provisions;</p> <p>- For recommendations related to the operational and financial situation of</p>		

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		<p>the Company, the Supervisory Board must send related documents at least 15 (fifteen) working days before the deadline for receiving responses;</p> <ul style="list-style-type: none"> <li>- Members of the Supervisory Board are obliged to notify the Board of Directors of any transaction between the Company, its subsidiaries, a company controlled by the Company and such Member or any Related Parties of such Member in accordance with law;</li> <li>- Other contents subject to consultation with the Board of Directors must be sent at least 07 (seven) days in advance and the Board of Directors will respond within 07 (seven) days.</li> </ul> <p>d) Coordination between the Supervisory Board and the General Director:</p> <p>The Supervisory Board has the function of inspecting and supervising:</p> <ul style="list-style-type: none"> <li>- During the meetings of the Supervisory Board, the Supervisory Board has the right to request the General Director (and members of the Board of Directors,</li> </ul>		

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		<p>Internal Audit Committee members (if any) and independent auditors) to attend and answer the questions raised by the members of the Supervisory Board;</p> <ul style="list-style-type: none"> <li>- Regular and ad-hoc inspection conclusions of the Supervisory Board must be documented (not later than 15 (fifteen) working days from the end date) and sent to the General Director to inform his/her corporate management. Depending on the extent and results of the above inspection, the Supervisory Board needs to discuss with the General Director before reporting to the General Meeting of Shareholders. In the event of disagreement, it is possible to record such disagreement in the minutes and the Chairman of the Supervisory Board is responsible for reporting that at the nearest General Meeting of Shareholders;</li> <li>- In case the Supervisory Board detects violations of the law or the Company's Charter by members of the General Director, the</li> </ul>		

Article		Content of previous Regulations	Content of new Regulations	Note
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		<p>Supervisory Board shall notify the General Director in writing within 48 (forty eight) hours, request the violator to stop the violation and take remedial measures, In addition, the Supervisory Board is also responsible for reporting to the General Meeting of Shareholders, and at the same time reporting and disclosing information in accordance with regulatory provisions;</p> <ul style="list-style-type: none"> <li>- Members of the Supervisory Board have the right to request the General Director to facilitate access to records and documents related to the Company's business activities at the head office or where records are kept;</li> <li>- For information and documents on business management and administration and business status reports, financial statements, the written request of the Supervisory Board must be sent to the Company at least 48 (forty-eight) hours in advance. The Supervisory Board must not use the Company's unpublished information or</li> </ul>		

Article		Content of previous Regulations	Content of new Regulations	Note
Previous Regulations	New Regulations			
		<p>disclose it to others to perform related transactions.</p> <p>- When there is a need to use independent external consultants, the Supervisory Board must inform the scope, value and other material contents within 48 (forty-eight) hours from the time of establishing that service.</p> <p>- Other issues subject to consultation with the General Director must be sent at least 07 (seven) days in advance and the General Director will respond within 07 (seven) days.</p>		
		<p>3. Process and procedures for coordination between the General Director, the Board of Directors, and the Supervisory Board:</p> <p>b) Coordination between the General Director and the Supervisory Board:</p> <p>The General Director is responsible for supporting and coordinating with the Supervisory Board to ensure that the Supervisory Board properly performs its responsibilities and obligations in accordance</p>	<p>3. Process and procedures for coordination between the General Director and the Board of Directors:</p> <p><b>Remove Point b.</b></p>	

Article		Content of previous Regulations	Content of new Regulations	Note
Previous Regulations	New Regulations			
		with the law and the Company's Charter.		
<b>Chapter IX REGULATION ON ANNUAL REVIEW OF REWARDING AND DISCIPLINARY ACTIVITIES FOR MEMBERS OF THE BOARD OF DIRECTORS, MEMBERS OF SUPERVISORY BOARD, GENERAL DIRECTOR, AND OTHER MANAGERS</b>	<b>Chapter IX REGULATION ON ANNUAL REVIEW OF REWARDING AND DISCIPLINARY ACTIONS FOR MEMBERS OF THE BOARD OF DIRECTORS, GENERAL DIRECTOR, AND OTHER MANAGERS</b>	<b>Article 46. Performance review</b>  4. The performance review of the Supervisory Board members shall be organized according to the method mentioned in the Charter of the Supervisory Board.	<b>Article 40. Performance review</b>  Remove the entire Clause 4.	
<b>Article 47. Rewards</b>	<b>Article 41. Rewards</b>	- As for members of the Board of Directors and the Supervisory Board: the Board of Directors, the Supervisory Board decide within the scope of remuneration approved by the General Meeting of Shareholders.	- As for members of the Board of Directors: the Board of Directors decides within the scope of remuneration approved by the General Meeting of Shareholders.	
<b>Article 48. Disciplines</b>	<b>Article 42. Disciplines</b>	The Board of Directors is responsible for developing	The Board of Directors is responsible for	

Article		Content of previous Regulations	Content of new Regulations	Note
Previous Regulations	New Regulations			
		<p>a disciplinary system based on the nature and severity of the breach. Disciplinary action can be as severe as dismissal and gross misconduct dismissal.</p> <p>Members of the Board of Directors, the Supervisory Board, and managers who fail to fulfill their duties with honesty, diligence, and prudence will be solely responsible for the damage they cause.</p> <p>Members of the Board of Directors, the Supervisory Board, and managers, while performing their duties, committing acts of law or Company's regulation breaches will receive administrative disciplines or criminal prosecution depending on the severity of their violations, in accordance with the law and the Company's Charter. When causing serious damages to the Company, shareholders or other people will have to compensate in accordance with the law.</p>	<p>developing a disciplinary system based on the nature and severity of the breach. Disciplinary action can be as severe as dismissal and gross misconduct dismissal.</p> <p>Members of the Board of Directors and managers who fail to fulfill their duties with honesty, diligence, and prudence will be solely responsible for the damage they cause.</p> <p>Members of the Board of Directors and managers, while performing their duties, committing acts of law or Company's regulation breaches will receive administrative disciplines or criminal prosecution depending on the severity of their violations, in accordance with the law and the Company's Charter. When causing serious damages to the Company, shareholders or other people will have to compensate in</p>	

Article		Content of previous Regulations	Content of new Regulations	Note
Previous Regulations	New Regulations			
			accordance with the law.	
<b>Article 50. Rights and obligations of the person in charge of corporate governance</b>	<b>Article 44. Rights and obligations of the person in charge of corporate governance</b>	2. Prepare meetings of the Board of Directors, Supervisory Board and General Meetings of Shareholders at the request of the Board of Directors or the Supervisory Board;	2. Prepare meetings of the Board of Directors and General Meetings of Shareholders at the request of the Board of Directors;	
		6. Provide financial information, copies of BOD meeting minutes and other information to the members of the Board of Directors and members of the Supervisory Board;	6. Provide financial information, copies of BOD meeting minutes and other information to members of the Board of Directors;	
<b>Article 57. Effectiveness</b>	<b>Article 51. Effectiveness</b>	The Internal regulations on corporate governance of Imexpharm Corporation consist of 13 chapters with 57 articles and take effect from January 28, 2022.	The Internal Regulations on Corporate Governance of Imexpharm Corporation consist of 12 chapters with 51 articles and take effect from ..., 2023.	

The above are some suggestions for amendments and supplements to the Internal regulations on corporate governance to be submitted to the General Meeting of Shareholders for approval.

**IMEXPHARM CORPORATION**  
**ON BEHALF OF THE BOARD OF DIRECTORS**



**NGUYEN QUOC DINH**