



**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.: **628** /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 giám sát và phê duyệt giao dịch với bên có liên quan được ban hành theo Quyết định của Hội đồng quản trị số 19/QĐ-HĐQT-IMP ngày 30/09/2026.

Imexpharm Corporation hereby announces the Regulation on the supervision and approval of Related party transactions issued together with the Board of Directors' Decision No. 19/QĐ-HĐQT-IMP dated September 30, 2026.

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.





IMEXPHARM
Sự cam kết ngay từ đầu

CHẤT LƯỢNG HÀNG ĐẦU - TIÊU CHUẨN CHÂU ÂU

Đại diện tổ chức

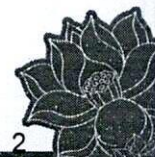
Organization representative

Tổng Giám đốc – Người Đại diện pháp luật

General Director - Legal Representative



ĐS./PHARM. TRẦN THỊ ĐÀO



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Số/No.: 19/QĐ-HĐQT-IMP

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 giám sát và phê duyệt giao dịch với bên có liên quan

DECISION OF THE BOARD OF DIRECTORS

**Re.: The issuance of the Regulation on supervision and approval of
related-party transactions**

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;*
- Thông tư số 96/2020/TT-BTC hướng dẫn công bố thông tin trên thị trường chứng khoán, và các Thông tư sửa đổi, bổ sung sau đó/ *Circular No. 96/2020/TT-BTC guiding the disclosure of information on the securities market, and its subsequent amending and supplementing Circulars;*
- Chuẩn mực kế toán Việt Nam về thông tin các bên liên quan mà Công ty đang áp dụng khi lập và trình bày báo cáo tài chính/ *Vietnamese Accounting Standards (VAS) on Related Party Disclosures applied by the Company in the preparation and presentation of financial statements;*



- Điều lệ Công ty, Quy chế nội bộ về quản trị công ty, Quy chế công bố thông tin và các quy định nội bộ khác có liên quan/ *The Company's Charter, Internal Regulations on Corporate Governance, Information Disclosure Regulations, and other relevant internal regulations.*
- Căn cứ 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 giám sát và phê duyệt giao dịch với bên có liên quan

Ban hành kèm theo Quyết định này là Quy chế giám sát và phê duyệt giao dịch với bên có liên quan của Công ty CP Dược phẩm Imexpharm.

Article 1. Issuance of the Regulation on the supervision and approval of related-party transactions

Issued together with this Decision is the Regulation on the Supervision and Approval of Related-Party Transactions of Imexpharm Corporation.

Điều 2. Hiệu lực và Thi hành

Quyết định này có hiệu lực kể từ ngày ký.

Hội đồng quản trị giao cho Chủ tịch Hội đồng quản trị, Ủy ban Kiểm toán và Quản lý rủi ro, Tổng Giám đốc Công ty CP Dược phẩm Imexpharm, 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.

The Board of Directors assigns the Chairperson of the Board of Directors, Audit and Risk Management Committee (ARMC), the General Director of Imexpharm Corporation, Corporate Secretary, relevant departments, divisions, and individuals to be responsible for the implementation of the contents of this Decision.

Nơi nhận/To:

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

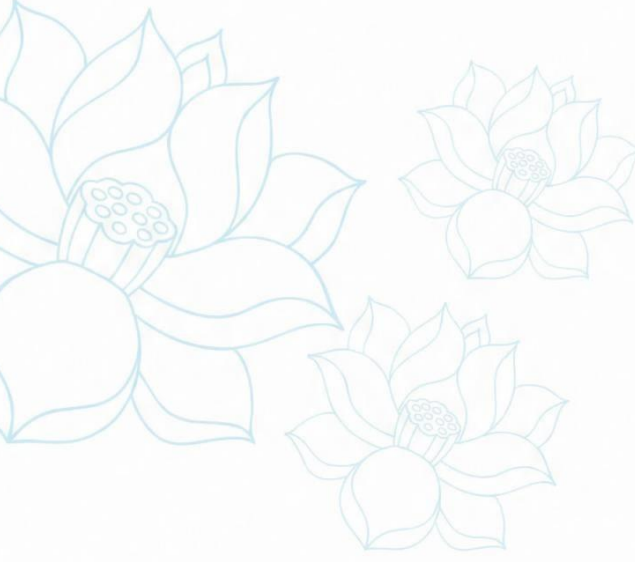
TM. HỘI ĐỒNG QUẢN TRỊ
ON BEHALF OF THE BOD
CHỦ TỊCH/ CHAIRPERSON



LIU DAPING



REGULATION ON SUPERVISION AND APPROVAL OF RELATED PARTY TRANSACTIONS



September 2026



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REGULATION ON SUPERVISION AND APPROVAL OF RELATED PARTY TRANSACTIONS

*(Issued together with Decision No. 19/QĐ-HĐQT-IMP dated 30 September 2026
of the Board of Directors of Imexpharm Corporation)*

CHAPTER I. GENERAL PROVISIONS

Article 1. Purpose of promulgation

1. This Regulation stipulates the principles, authority, order, and procedures for the identification, declaration, appraisal, approval, information disclosure, monitoring, and supervision of transactions between Imexpharm Corporation ("the Company") and its Related Parties, aiming to prevent conflicts of interest, ensure transparency, objectivity, and integrity in the decision-making process, and protect the legitimate rights and interests of the Company and its shareholders.
2. This Regulation is developed based on the control mechanism for transactions with related persons in joint stock companies as prescribed in Article 164 and Article 167 of the Law on Enterprises 2020 and the Company's Charter; while ensuring compliance with the requirements for corporate governance, information disclosure, and the Board of Directors' management and supervision in accordance with current securities laws.

Article 2. Scope and subjects of application

1. This Regulation applies to all transactions between the Company and its Related Parties, including but not limited to: the purchase, sale or exchange of goods; provision or use of services; borrowing or lending; guarantees or security interests; purchase, sale, lease, rental, transfer, or acquisition of assets; investment, capital contribution, or transfer of rights and obligations; payment, clearing, waiver or reduction of obligations; and any amendment, extension, termination, or modification of the aforementioned transactions.
2. This Regulation applies to members of the Board of Directors, members of the Audit and Risk management Committee (ARMC), the General Director, Deputy General Directors, the Chief Accountant, legal representatives, the authorized person for information disclosure, the Corporate Secretary, Internal Audit, other managers, the Legal Department, and all other departments, units, and individuals involved in the proposal, appraisal, approval, execution, monitoring, or disclosure of transactions within the scope of this Regulation.



Article 3. Legal basis

This Regulation is promulgated pursuant to the following legal instruments and corporate governance documents:

- Law on Enterprises No. 59/2020/QH14, specifically Article 164 and Article 167, and their subsequent amendments and supplements.
- Law on Securities No. 54/2019/QH14 and its subsequent amendments and supplements.
- Decree No. 155/2020/NĐ-CP detailing and guiding the implementation of certain articles of the Law on Securities, including regulations on corporate governance of public companies and reporting at the Annual General Meeting of Shareholders; Decree No. 245/2025/NĐ-CP amending and supplementing certain articles of Decree No. 155/2020/NĐ-CP.
- Circular No. 96/2020/TT-BTC guiding the disclosure of information on the securities market, and its subsequent amending and supplementing Circulars.
- Vietnamese Accounting Standards (VAS) on Related Party Disclosures applied by the Company in the preparation and presentation of financial statements.
- The Company's Charter, Internal Regulations on Corporate Governance, Information Disclosure Regulations, and other relevant internal regulations.

Article 4. Interpretation of Terms

1. "Related Party" means any related person/party as defined under Clause 23, Article 4 of the Law on Enterprises 2020; Clause 46, Article 4 of the Law on Securities; and Vietnamese Accounting Standard (VAS) 26 and/or other standards applicable to the recognition, presentation, and disclosure of the Company's financial statements.

1.1. According to Clause 23, Article 4 of the Law on Enterprises 2020: *A related person* means any individual or organization that has a direct or indirect relationship with the Company in the following cases:

- a) The parent company, managers (the Board of Directors, the Executive Board), and the legal representative(s) of the parent company, as well as those with the authority to appoint managers of the parent company.
- b) Subsidiaries, managers, and the legal representative(s) of such subsidiaries.
- c) Any individual, organization, or group of individuals or organizations capable of controlling the Company's operations through ownership, acquisition of shares or contributed capital, or through the Company's decision-making process.





- d) Managers of the Company (members of the Board of Directors, the General Director, Deputy General Directors, the Chief Accountant, the legal representative(s), members of the ARMC) and their family members (spouses, parents, children, siblings, etc.
 - e) Individuals who are authorized representatives of the companies or organizations specified in Points a, b, and c of this Clause.
 - f) Enterprises in which the individuals or organizations specified in Points a, b, c, d, and e possess ownership or have the power to control the decision-making process.
- 1.2. Clause 46, Article 4 of the Law on Securities:** Related person means any individual or organization that has a relationship with one another in the following cases:
- a) The Company and its internal persons;
 - b) The Company and any organization or individual owning more than 10% of the Company's voting shares or contributed capital;
 - c) Organizations or individuals that, in relationship with the Company, directly or indirectly control or are controlled by the Company, or are under common control with the Company;
 - d) Internal persons of the Company and their biological parents, adoptive parents, parents-in-law, spouses, biological children, adopted children, children-in-law (daughter-in-law, son-in-law), biological siblings, and siblings-in-law (brother-in-law, sister-in-law);
 - e) A contractual relationship in which an organization or individual acts as a representative of the Company;
 - f) Other organizations or individuals that are related persons of the Company as prescribed by the Law on Enterprises.
- 1.3. Under Vietnamese Accounting Standard (VAS) 26:** Specific cases identified as related parties include:
- a) Enterprises that directly or indirectly control, or are controlled by the Company through one or more intermediaries, or are under common control with the Company, including parent companies and subsidiaries.
 - b) Associates as prescribed by Accounting Standard No. 07 "Accounting for Investments in Associates"
 - c) Individuals who hold direct or indirect voting rights in the Company, resulting in significant influence over the Company, including close family members of such individuals (parents, spouses, children, biological siblings).

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- d) Key management personnel of the Company who have the authority and responsibility for planning, directing, and controlling the Company's activities, including executives, managers, and their close family members.
- e) Enterprises in which any individual mentioned in Point (c) or (d) directly or indirectly holds a significant portion of the voting rights, or over which such individuals exercise significant influence.

Substance over form: In identifying and assessing related party relationships, VAS 26 emphasizes that the substance of the relationship must be carefully evaluated rather than merely relying on its legal form.

- 2. "Related Party Transaction" means any contract, agreement, transaction, or series of interrelated transactions established in writing, via electronic data, or in other forms as prescribed by law, arising between the Company and a Related Party.
- 3. "Material Related Party Transaction" means any contract, transaction, or series of transactions between the Company and a Related Party that satisfies any of the following criteria:
 - 3.1. Contracts or transactions with a value of twenty percent (20%) or more of the total asset value recorded in the Company's most recent financial statements with the following parties:
 - (1) Shareholders, or authorized representatives of institutional shareholders, who own more than 10% of the Company's total ordinary shares and their related persons;
 - (2) Members of the Board of Directors, the General Director, Deputy General Directors, the Chief Accountant, and their related persons;
 - (3) Enterprises that the parties specified in Clause 1, Article 7 of this Regulation are required to disclose in accordance with Clause 2, Article 164 of the Law on Enterprises
 - 3.2. Transactions involving the provision of loans or guarantees to members of the Board of Directors, the General Director, Deputy General Directors, the Chief Accountant, and their related persons.
 - 3.3. Contracts or transactions involving borrowing, lending, or asset sales with a value of five percent (5%) or more of the total asset value recorded in the most recent financial statements between the Company and a shareholder owning fifty-one percent (51%) or more of the total voting shares, or such shareholder's related persons.



4. "Independent Review" means the objective assessment and evaluation of a related-party transaction by the Audit and Risk Management Committee or an independent organization or advisor with no related interest, for the purpose of determining whether such transaction is conducted on a fair, reasonable and transparent basis, consistent with market conditions and the arm's length principle, while safeguarding the legitimate interests of the Company and ensuring compliance with applicable laws and regulations prior to approval.
5. Transactions triggering an Independent Review mean "Material Related Party Transactions" as defined in Clause 3 of this Article.
6. 'Interested Party' means any individual or organization that has a direct or indirect interest in a transaction, or possesses the ability to influence the Company's decision-making process regarding such transaction.
7. "Arm's length conditions" or "Market conditions" mean transaction terms established on an objective and honest basis, with no terms more favorable to the Related Party, and which are equivalent to or can be reasonably justified against terms applied between independent parties under similar circumstances.
8. "Total asset value of the Company" means the total assets recorded in the Company's most recent financial statements, which serve as the basis for determining approval authority in accordance with the law, the Company's Charter, and this Regulation.
9. In the event that an entity or a transaction simultaneously falls under multiple definitions or different control regimes, the Company shall apply the identification, approval, disclosure, and monitoring standards that are higher and more stringent.

CHAPTER II. PRINCIPLES FOR CONTROLLING RELATED PARTY TRANSACTIONS

Article 5. General Principles

1. All transactions with Related Parties must be identified, reviewed, and approved in accordance with the prescribed authority prior to execution, unless otherwise provided by law or this Regulation for emergency transactions; provided, however, that such transactions shall remain subject to reporting, ratification, and accountability mechanisms as per internal regulations
2. Transactions with Related Parties shall be approved only if all of the following conditions are satisfied:
 - Serve a legitimate business purpose, be necessary, or generate reasonable benefits for the Company.



- Be proposed and evaluated based on a complete set of records, information, data, and necessary supporting documents.
 - Terms and conditions are fair, transparent, and in line with market conditions, or are supported by a reasonable justification for any deviations from market standards.
 - Do not give rise to uncontrollable conflicts of interest, and are not intended to unlawfully transfer the Company's benefits, assets, or business opportunities to Related Parties or act against the Company's best interests
3. Interested persons shall make full, honest, and timely disclosure of their related interests, and shall refrain from participating in discussions, voting, or exerting undue influence on the appraisal and approval process of transactions in which they are deemed to have a related interest.
 4. Approval of transactions under this Regulation shall not substitute for requirements regarding information disclosure, accounting entries, financial statement footnotes, investment approvals, procurement approvals, or any other internal procedures required by law and the Company's internal regulations.

Article 6. Principles for Transaction Identification and Aggregation

1. In determining whether a transaction falls within the scope of this Regulation, the Company shall consider the nature of the relationship and the economic substance of the transaction, rather than merely relying on its legal form or the title of the contract.
2. Transactions that are closely linked in terms of counterparty, purpose, timing, value, or conditions, or are structured in steps to achieve a single transactional objective, must be aggregated to determine the appropriate approval authority, disclosure obligations, and monitoring mechanisms.
3. The splitting of transactions, restructuring of transactions, or use of intermediary entities to circumvent approval authorities, disclosure obligations, or control mechanisms under this Regulation is strictly prohibited.

CHAPTER III. IDENTIFICATION, DECLARATION, AND MANAGEMENT OF THE RELATED PARTY LIST

Article 7. Responsibility for Disclosure and Information Updates

1. The following individuals shall be responsible for making initial disclosures, periodic disclosures, and immediate updates upon any changes to information regarding their Related Parties:
 - Member of the Board of Directors;





- Member of the ARMC;
 - General Director, Deputy General Directors;
 - Chief accountant.
2. The minimum content of the disclosure shall include: personal/legal identity information of the related person; the relationship with the declaring person; direct and indirect shareholding percentages in the Company; management positions; control or significant influence; and enterprises controlled by or in which the declaring person or their related persons hold a significant interest.
 3. Such disclosure shall be made at the commencement of the term of office, upon appointment/designation, semi-annually, prior to the preparation of periodic corporate governance reports, and immediately upon any subsequent changes, using the standard form issued by the Stock Exchange.

Article 8. List Management and Information Verification

1. The Corporate Secretary shall act as the focal point for managing the Company's Related Party List. The Chief Accountant shall be responsible for identifying Related Parties in accordance with applicable accounting standards.
2. The Corporate Secretary shall coordinate with the Management Board and the Legal Department to review, verify, update, and issue alerts on potential transactions with Related Parties.
3. The Chief Accountant and the Accounting Department shall be responsible for reconciling the aforementioned directory with customer codes, vendor codes, partner profiles, payment accounts, and accounting data to facilitate the recognition, disclosure, and control of transactions.
4. The Company reserves the right to request the declarant and relevant units to provide additional records, documents, confirmations, or explanations to clarify the status of a Related Party, including cases of indirect ownership or control through one or more intermediary entities.

CHAPTER IV. TRANSACTION APPRAISAL AND APPROVAL

Article 9. Transaction Approval Dossier

1. The unit proposing the transaction shall prepare a submission dossier for approval, which must, at a minimum, include:

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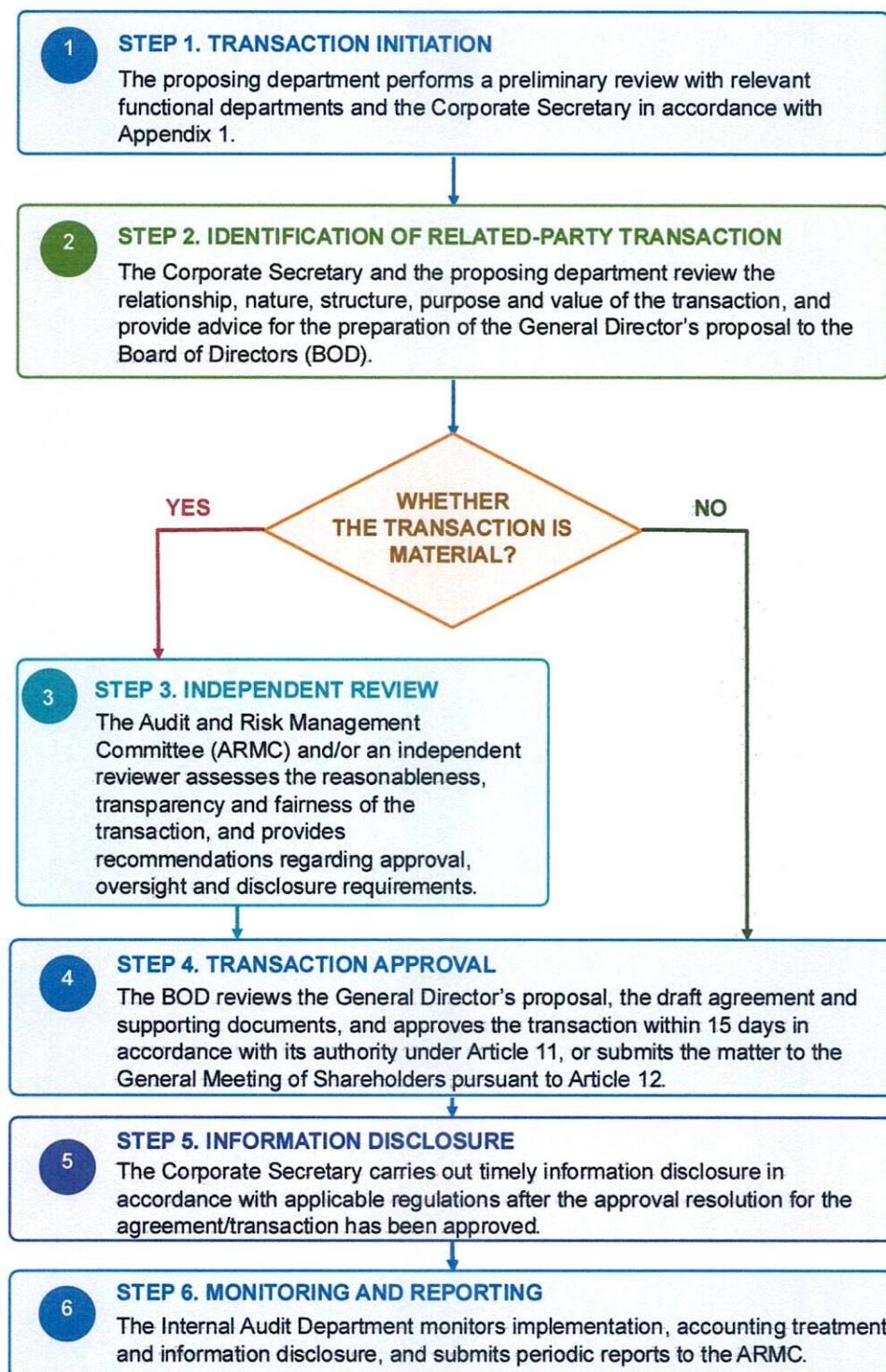


- A proposal detailing the transaction content, participating entities, the nature of the related relationship, the purpose, necessity, and the underlying basis for execution.
 - The draft contract or documentation specifying all fundamental terms and conditions of the transaction.
 - Documents determining the transaction value and the basis for identifying the applicable approval authority thresholds.
 - Documents comparing market conditions, independent price quotes, valuations, financial analyses, or other explanatory materials proving the commercial reasonableness of the transaction, where necessary.
 - Opinions from the Legal Department, Finance/Accounting Department, and other relevant technical units.
 - Identify persons with interests related to the transaction to ensure they abstain from voting or influencing the decision-making process regarding the approval of such transaction in accordance with regulations.
2. For material contracts and transactions with Related Parties as prescribed in Clause 3, Article 4 of this Regulation, the submission dossier for approval must be accompanied by a report from the Legal Department, an independent review by the ARMC, and/or a report from an Independent Advisor or an independent valuation organization, if necessary or upon request by the Board of Directors or competent authorities. Material contracts and transactions shall require separate approval and disclosure on a case-by-case basis.



Article 10. Procedure for Monitoring and Managing Related Party Transactions

RELATED-PARTY TRANSACTION APPROVAL AND OVERSIGHT PROCESS



- **Step 1 - Transaction Proposal:** When a transaction with a Related Party arises, the originating departments/divisions must conduct a preliminary review with the relevant specialized department and the Corporate Secretary, using the template in Appendix 1, prior to submitting the proposal to the General Director.



- **Step 2 - Identification of Related Party Transactions:** Under the direction of the General Director, the Corporate Secretary shall consult with the Chief Accountant, the Legal Department, and the relevant originating departments/divisions to review and determine the relationship with the alleged Related Party, as well as to examine the nature, form, and purpose of the transaction. If the transaction is determined to be a material related party transaction, the General Director shall submit the dossier to the ARMC or engage an independent appraiser if necessary or as required by the Board of Directors.
- **Step 3 - Independent review:** The Audit and Risk Management Committee/ Independent reviewer shall evaluate the nature, form, and purpose of the transaction, the relationship with the Related Party, and the reasonableness, fairness, and transparency thereof, as well as whether the terms and conditions of the transaction align with the ordinary course of business, and shall submit its findings to the Board of Directors. The ARMC/independent appraiser shall also recommend appropriate procedures for the approval, monitoring, disclosure, and execution of the transaction in compliance with relevant laws and regulations.
- **Step 4 - Transaction Approval:** The Board of Directors shall review the transaction and, within 15 days, depending on the value and subject matter of the transaction, either approve it under its authority as stipulated in Article 11 or submit it to the General Meeting of Shareholders for approval under its authority as stipulated in Article 12. The approval process by the General Meeting of Shareholders shall be carried out in accordance with the Company's Charter.
- **Step 5 - Information Disclosure:** The Corporate Secretary shall perform timely disclosure once the Resolution of the Board of Directors/General Meeting of Shareholders approving the transaction is adopted.
- **Step 6 - Monitoring and Oversight:** Internal Audit shall be responsible for reviewing and monitoring the implementation of related-party transactions, examining the accounting treatment and disclosures of such transactions in the Company's financial statements, and reporting periodically to the Audit and Risk Management Committee and the Board of Directors on compliance with related-party transactions as approved and disclosed. Internal Audit shall also promptly report any material issues or indications of non-compliance identified in connection with such transactions.

Article 11. Authority of the Board of Directors

1. The Board of Directors shall approve the following contracts and transactions:





- 1.1. Contracts and transactions between the Company and the following subjects with a value of less than 35%, or transactions resulting in a total value arising within 12 months from the date of the first transaction of less than 35% of the Company's total asset value recorded in the most recent financial statements, or a lower percentage if stipulated by the amended Charter, including the following specific subjects:
 - (1) Shareholders, authorized representatives of institutional shareholders owning more than 10% of the total ordinary shares of the Company, and their related persons;
 - (2) Members of the Board of Directors, the General Director, Deputy General Directors, the Chief Accountant, and their related persons;
 - (3) Enterprises that the subjects specified in Clause 1, Article 7 of this Regulation are required to declare in accordance with Clause 2, Article 164 of the Law on Enterprises.
- 1.2. Any contracts, or transactions involving borrowing, lending, guarantees, or the sale, purchase, or transfer of assets between the Company and any shareholder owning 51% or more of the total voting shares, or their related persons, must be reviewed and approved by the Board of Directors prior to execution, or submitted by the Board of Directors to the General Meeting of Shareholders for review and approval in accordance with Article 12 of this Regulation.
2. When reviewing and approving transactions within its authority, the Board of Directors must be provided with complete dossiers in accordance with Article 9 of this Regulation and may request additional explanations or opinions from the ARMC regarding material transactions as specified in Clause 3, Article 4 of this Regulation. If necessary within the scope of balancing risks, costs, and opportunities, the Board of Directors may request an additional valuation or an independent appraisal report prior to making a decision.
3. Members of the Board of Directors who have related interests in a transaction shall not participate in discussions or voting, and their votes shall not be counted towards the voting percentage for such transaction.
4. The Resolution of the Board of Directors regarding a transaction with a Related Party must clearly record the transacting subjects, the nature of the related relationship, the transaction value or limit, key terms and conditions, the basis for approval, the responsibility for implementation, and the requirements for post-approval information disclosure and monitoring.



Article 12. Authority of the General Meeting of Shareholders

1. The General Meeting of Shareholders hereby approves the contracts and transactions:
 - Contracts and transactions with the subjects specified in Point 1.1, Clause 1, Article 11 of this Regulation, which do not fall within the approval authority of the Board of Directors.
 - Contracts, or transactions involving borrowing, lending, or the sale of assets with a value greater than 10% of the Company's total asset value recorded in the most recent financial statements between the Company and any shareholder owning 51% or more of the total voting shares, or their related persons.
 - Transactions involving the provision of loans or guarantees to members of the Board of Directors, the General Director, Deputy General Directors, the Chief Accountant, and their related persons.
2. Documents submitted to the General Meeting of Shareholders must fully describe the transacting subjects, main contents, transaction value, benefits and risks, the nature of the related relationship, and the opinions of the Board of Directors and/or the ARMC and must be disclosed within the timeline and in the format prescribed by law. If necessary within the scope of considering the interests of the shareholders, the Board of Directors may request an additional valuation or an independent appraisal report prior to submitting to the General Meeting of Shareholders for approval.
3. Shareholders who have related interests in a transaction shall not have the right to vote on such transaction in accordance with the provisions of law and the Company's Charter.

Article 13. Recurring Transactions, Framework Agreements, and Transaction Limits

1. For non-material, routine, repetitive, and multiple transactions arising within a financial year between the Company and the same Related Party, the Company may submit for approval under a framework contract mechanism and/or a transaction limit within 12 months from the date of the first transaction, provided that the submission documents must clearly state the scope, subjects, types of transactions, pricing mechanism, total limit, application period, and the mechanism for controlling limit overruns.
2. In the event that the expected total actual value arising exceeds the approved limit, or there is a material change in the subjects, conditions, pricing mechanism, or risks of the transaction, the General Director must submit for re-approval in accordance with the proper authority prior to continuing the implementation of the overrun portion or the material change portion.



Article 14. Emergency or Unplanned Transactions

1. In the event of an emergency to prevent direct and immediate damage to the Company where prior approval procedures cannot be completed, the General Director may only decide on the necessary measures within the minimum scope to mitigate the damage and must immediately report to the Chairperson of the Board of Directors and the ARMC. In such case, the Corporate Secretary shall conduct a review and submit for re-approval or seek opinions from the competent authority at the earliest opportunity.
2. The provisions in Clause 1 of this Article shall not be construed as permitting an exemption from liability or the legitimization of transactions intentionally executed ultra vires, bypassing approval procedures, or concealing related relationships.
3. The emergency transaction mechanism set out in this Article shall not apply to contracts or transactions falling within the approval authority of the General Meeting of Shareholders under applicable laws, the Company's Charter or this Regulation. In respect of such contracts or transactions, execution, implementation or any commitment to implement thereof may only be undertaken after obtaining valid approval from the General Meeting of Shareholders in accordance with the applicable procedures, process and authority requirements.

CHAPTER V. INFORMATION DISCLOSURE, RECORDING AND REPORTING**Article 15. Information Disclosure**

1. The disclosure of information regarding transactions with Related Parties shall be conducted in accordance with the securities law, the Company's Charter, the Regulation on Information Disclosure, and other relevant internal regulations.
2. After a transaction subject to information disclosure is approved by the Board of Directors or the General Meeting of Shareholders, the legal representative or the person authorized to disclose information must disclose the information fully, accurately, and in a timely manner on the information disclosure system as prescribed by law and on the Company's website.

Article 16. Recording, Explanation, and Periodic Reports

1. The Accounting Department is responsible for organizing the recognition, classification, reconciliation, and disclosure of transactions with Related Parties in accordance with accounting standards and current legal regulations.
2. Transactions with Related Parties must be appropriately reflected in the reviewed semi-annual financial statements, the audited annual financial statements, corporate governance reports, annual reports, reports on the operations of the Board of Directors



at the Annual General Meeting of Shareholders, reports on the operations of independent members of the Board of Directors in the ARMC at the Annual General Meeting of Shareholders, and other reports as required by securities law or internal regulations.

3. The ARMC and Internal Audit shall periodically review, consolidate, and report to the Board of Directors on the status, implementation, monitoring, and compliance of transactions with Related Parties, and shall concurrently recommend remedial measures for any identified deficiencies or risks.

CHAPTER VI. IMPLEMENTATION AND POST-APPROVAL MONITORING

Article 17. Responsibilities of the General Director and Specialized Departments

1. The General Director shall be responsible for organizing the implementation of this Regulation throughout the Company; directing units to identify and control transactions within the governing scope; and ensuring that no unauthorized transactions or transactions with uncompleted approval procedures are executed or implemented in accordance with regulations.
2. The department or division proposing the transaction shall be responsible for the completeness, truthfulness, and accuracy of the submission documents; and for the transaction basis, economic efficiency, transaction conditions, and the necessity of the transaction.
3. The Corporate Secretary shall be responsible for reviewing legal compliance, determining approval authority, requesting documents, warning of conflicts of interest, tracking information disclosure obligations, and advising on handling arising situations related to transactions with Related Parties.

Article 18. Responsibilities of the ARMC and Internal Audit

1. The ARMC shall perform an independent review function for material transactions, transactions with a high risk of conflict of interest, or transactions requested for appraisal by the Board of Directors or the General Meeting of Shareholders; and provide recommendations on the necessity, reasonableness, fairness, and risk control measures for such transactions.
2. The Internal Audit shall perform post-approval inspection and monitoring of transactions with Related Parties, including compliance with approval resolutions, transaction conditions, dossiers and source documents, accounting recognition, information disclosure, and the handling of amendments, addenda, extensions, or terminations of the transactions.



3. The review and inspection results of the ARMC and the Internal Audit must be promptly reported to the Board of Directors; in the event that signs of serious violations, profit shifting, asset dissipation, or non-compliance with approval resolutions are detected, they must recommend the application of measures to suspend implementation, conduct a re-review, remedy consequences, and handle the responsibilities of the individuals concerned.

Article 19. Review, Amendment, Extension, and Post-approval Transactions

1. Any amendment, supplement, extension, early termination, waiver of obligations, change in pricing mechanism, change in limit, or change in collateral or security obligations of an approved transaction must be reviewed to determine the submission for re-approval if necessary.
2. In the event that a change alters the nature of the transaction, increases the transaction value beyond the authority threshold, generates additional benefits for the Related Party, or increases risks to the Company, it must be submitted for re-approval in accordance with the proper authority prior to application.

CHAPTER VII. HANDLING OF VIOLATIONS

Article 20. Violations

The following acts shall be construed as violations of this Regulation:

- Failure to declare, declaring incompletely, untruthfully, or failing to update information on Related Parties.
- Concealing, splitting, restructuring, or using intermediary legal entities to evade the transaction control mechanism.
- Executing, implementing, or directing the implementation of a transaction without obtaining approval from the proper authority.
- Participating in discussions, voting, or exerting inappropriate influence on the approval of a transaction while having a related interest.
- Failing to perform or incompletely performing obligations regarding information disclosure, reporting, tracking, document retention, and post-approval monitoring.

Article 21. Disciplinary Measures

1. Depending on the nature and severity of the violation, the violating individual or department shall be considered for the application of one or more of the following measures:



- Requesting explanations, remediation, document supplementation, transaction suspension, or submission for re-approval.
 - Handling liabilities in accordance with the Charter, internal labor regulations, management/governance regulations, financial regulations, or other internal regulations of the Company.
 - Compensating for damages caused to the Company, returning unlawfully obtained benefits, or bearing other liabilities in accordance with the law.
2. In the event that a transaction is established unconformably with the provisions of law and the Company's Charter, the Company, shareholders, or entities with related rights and interests may request handling in accordance with the legal mechanism applicable to violating transactions, including requesting a declaration of invalidity and claiming damages in accordance with the law.

CHAPTER VIII. IMPLEMENTATION PROVISIONS

Article 22. Implementation

1. The Board of Directors shall issue, amend, and supplement this Regulation and supervise its implementation throughout the Company.
2. The General Director, the Corporate Secretary, the ARMC members, the Internal Audit members, the Chief Accountant, the Head of the Legal Department, the Head of the Risk Management and Compliance Department, and the heads of related units and departments shall be responsible for organizing the implementation of and strictly complying with this Regulation.

Article 23. Validity

1. This Regulation shall take effect from the date of its issuance by the Company's Board of Directors under Decision No. 19/QĐ-HĐQT-IMP dated September 30, 2026.
2. In the event that the provisions of law, the Company's Charter, or the Internal Regulations on Corporate Governance are amended or supplemented, rendering the contents of this Regulation no longer appropriate, the related units shall be responsible for promptly reviewing and recommending amendments and supplements; pending such amendments, implementation shall comply with the higher-ranking effective legal provisions.

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**FOR THE BOARD OF DIRECTORS
CHAIRPERSON OF THE BOD**



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**APPENDIX****FORMS ATTACHED TO THE REGULATION ON SUPERVISION AND APPROVAL OF
RELATED PARTY TRANSACTIONS**

This set of appendices is designed to support the operation of the Regulation on Monitoring and Approval of Related Party Transactions at the Company, in accordance with the requirements for tracking, approving related party transactions, information disclosure, and monitoring under the Law on Enterprises 2020, securities laws, and listed company corporate governance practices.

Guidelines:

- The form in Appendix 1: Used for the preliminary review step prior to submitting the transaction.
- The form in Appendix 2: Used for the independent review report of the ARMC/ Internal Audit, or other independent parties.
- The form in Appendix 3: The authority matrix and information disclosure obligations, to be used as a quick-check tool prior to executing and implementing transactions.

APPENDIX 1. Preliminary Review Form for Related Party Transactions by the Corporate Secretary and Specialized Departments**FORM 01 - TRANSACTION REVIEW FORM****I. General Information**

1. Transaction Name / Proposed Transaction:
2. Proposing Unit:
3. Contact Person:
4. Proposal Date:
5. Transaction Type: purchase/sale of goods/services/borrowing/lending/guarantee/lease/rental/asset transfer/capital contribution/others:
6. Transaction Counterparty:
7. Estimated Value or Proposed Limit:
8. Implementation Period:

II. Review Results of Related Party Status

1. Is the counterparty on the updated Related Party List maintained by the Corporate Secretary/ Finance and Accounting Department?



- ☐ Yes
- ☐ None
- ☐ Unclear, further verification required

1. Basis for determining the counterparty as a Related Party:

- ☐ Under the Law on Enterprises
- ☐ Under the Law on Securities
- ☐ Under Accounting Standards
- ☐ Under internal prudence principles

2. Brief description of the related party relationship:

.....

3. Insiders / Managers / Shareholders with related interests:

.....

III. Transaction Assessment

Review Content	Yes	None	Notes
The transaction is a new transaction			
The transaction is an amendment/extension/addendum to an approved transaction			
The transaction is of a routine/recurring nature, requiring only approval of a principle contract/transaction threshold within 12 months			
The transaction is conducted occasionally, can be aggregated with other transactions, and can be subject to cumulative approval/transaction threshold within 12 months			
The transaction is material and subject to approval and information disclosure for each individual transaction			
The transaction involves unusual elements regarding pricing/payment terms/collateral			
The transaction carries a high potential for conflict of interest			



IV. Determination of Proposed Authority

- Total assets according to the latest financial statements:.....
- Ratio of transaction value to total assets:
- Proposed legal basis to be applied:
 - ✓ ☐ Clause 2, Article 167 of the Law on Enterprises 2020 – Board of Directors (BOD) authority if below the relevant threshold.
 - ✓ ☐ Clause 3, Article 167 of the Law on Enterprises 2020 – General Meeting of Shareholders (GMS) authority.
 - ✓ ☐ Case of borrowing/lending/asset sale >10% with a shareholder owning 51% or more, or a related person of such shareholders.
 - ✓ ☐ According to the Charter / other internal regulations.
- Proposed Authority:
 - ✓ ☐ Board of Directors (BOD)
 - ✓ ☐ General Meeting of Shareholders (GMS)
 - ✓ ☐ Seek additional legal opinion

V. Required Supplementary Documents

- ☐ Draft Contract
- ☐ Comparative quotations / Valuation report
- ☐ Legal / Risk Management & Compliance opinions
- ☐ Finance / Accounting opinions
- ☐ ARMC's opinion
- ☐ Others:.....

VI. Preliminary Review Conclusion

.....

Head of Department*(Signature & Full name)***Corporate Secretary***(Signature & Full name)*

APPENDIX 2. Template for Independent Review Report of the ARMC/ Internal Audit

FORM 02 – INDEPENDENT REVIEW REPORT

1. Information on the Reviewed Transaction

- Transaction Name:
- Proposing unit:
- Transaction counterparty:.....
- Transaction value/limit:.....
- Proposed approving authority (BOD/GMS):.....

2. Scope of review

- Related Party Status:
- Legal basis and approving authority:
- Transaction terms compared to market terms / other ordinary transaction terms of the parties:
- Conflict of interest risk:
- Information disclosure dossiers:
- Post-approval monitoring mechanism:
- Others:

3. Assessment

3.1. Regarding Related Party status

.....

3.2. Regarding the necessity and benefits of the transaction to the Company

.....

3.3. Regarding reasonableness, fairness, and market terms

.....

3.4. Regarding legal, financial, compliance, and reputational risks

.....

3.5. Regarding information disclosure obligations and post-approval monitoring

.....

4. Conclusions and recommendations

- ☐ Agree to submit for approval.
- ☐ Agree to submit for approval subject to the following conditions/additional recommendations:.....



- ☐ Not yet eligible to be submitted for approval; supplementary information/documents requested:
- ☐ Recommend hiring an independent valuation / professional consulting services.

5. Post-approval Monitoring Conditions (if any)

- Periodic reporting milestones:
- Documents to be monitored:
- Risk issues to monitor:

**Report Preparer/
Corporate Secretary**
(Signature & Full Name)

**Chairperson of the ARMC/
Head of Internal Audit**
(Signature & Full name)

APPENDIX 3. Approval Authority and Information Disclosure Matrix

FORM 03 - QUICK REFERENCE MATRIX

Scenario	Key Identification	Main Authority	Control Notes
Transactions with subjects specified in Point 1.1, Clause 1, Article 11 with a value of less than 35%, or a 12-month cumulative value of less than 35% of total assets, or a lower threshold according to the Charter (if any).	Transactions with related parties subject to internal and legal control.	BOD (Board of Directors)	- BOD members with related interests shall not vote. - Independent assessment by the ARMC and/or a third party if the individual transaction value exceeds 20% of total assets.

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Scenario	Key Identification	Main Authority	Control Notes
Transactions with subjects specified in Point 1.1, Clause 1, Article 11 but exceeding the authority of the BOD.	Material/Large-scale transactions with related parties	GMS (General Meeting of Shareholders)	Shareholders with related interests shall not vote.
Borrowing/lending/asset sale transactions ≤ 10% of total assets with a shareholder holding 51% or more of the voting rights, or a related person of such shareholder.	Special case under Clause 3, Article 167.	BOD (Board of Directors)	Carefully review the potential for interest transfer, market terms, and justification dossiers. -Independent assessment by the ARMC if the individual transaction value exceeds 5% of total assets.
Borrowing/lending/asset sale transactions > 10% of total assets with a shareholder holding 51% or more of the voting rights, or a related person of such shareholder.	Special case under Clause 3, Article 167.	GMS (General Meeting of Shareholders)	Carefully review the potential for interest transfer, market terms, and justification dossiers. Independent assessment by the ARMC and/or a third party.

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Scenario	Key Identification	Main Authority	Control Notes
Recurring transactions within the year with the same related counterparty	Apply an appropriate framework agreement/limit within a 12-month period.	Based on the total limit and applicable threshold.	Monitor cumulative value and resubmit for approval if the limit is exceeded.
Addendum/amendment/extension of an approved transaction	May be considered a new transaction if the nature changes or the threshold is exceeded.	Re-determine based on the value and nature of the change.	Review and obtain new approval if necessary.

