



**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.: 629 /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 hoạt động của Ủy ban Kiểm toán và Quản lý rủi ro được ban hành kèm theo Quyết định của Hội đồng quản trị số 20/QĐ-HĐQT-IMP ngày 30/09/2026, thay thế Quy chế hoạt động của Ủy ban Kiểm toán được ban hành kèm theo Nghị quyết HĐQT số 02/2024/NQ-HĐQT-IMP ngày 23/02/2024.

Imexpharm Corporation hereby announces the Regulation on the Operation of the Audit and Risk Management Committee issued together with the Board of Directors' Decision No. 20/QĐ-HĐQT-IMP dated September 30, 2026, replacing the Regulation on the Operation of the Audit Committee issued together with the Board of Directors' Resolution No. 02/2024/NQ-HĐQT-IMP dated February 23, 2024.

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
IMEXPHARM
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Independence - Freedom – Happiness**

Số/No.: 20/QĐ-HĐQT-IMP

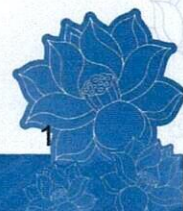
Đồng Tháp, ngày 30 tháng 09 năm 2026
Dong Thap, September 30, 2026

QUYẾT ĐỊNH CỦA HỘI ĐỒNG QUẢN TRỊ
Về việc ban hành Quy chế hoạt động của Ủy ban kiểm toán và Quản lý rủi ro
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/ND-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/ND-CP dated 11 September 2025 amending and supplementing a number of articles of Decree No. 155/2020/ND-CP;*
- Thông tư số 116/2020/TT-BTC ngày 31 tháng 12 năm 2020 của Bộ trưởng Bộ Tài chính hướng dẫn một số điều về quản trị công ty áp dụng đối với công ty đại chúng/ *Circular No. 116/2020/TT-BTC dated 31 December 2020 of the Minister of Finance providing guidance on a number of corporate governance matters applicable to public companies;*
- Căn cứ Thông tư số 96/2020/TT-BTC ngày 16 tháng 11 năm 2020 của Bộ trưởng Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, và các Thông tư sửa đổi, bổ sung Thông tư 96/2020/TT-BTC/ *Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020 of the*



Minister of Finance providing guidance on information disclosure in the securities market, and the circulars amending and supplementing Circular No. 96/2020/TT-BTC;

- Điều lệ tổ chức và hoạt động của Công ty Cổ phần Dược phẩm Imexpharm/ *The Charter on Organization and Operation of Imexpharm Corporation;*
- Quy chế nội bộ về Quản trị công ty/ *The Internal Regulations on Corporate Governance;*
- Quyết định Hội đồng Quản trị số 13/QĐ-HĐQT-IMP ngày 30 tháng 06 năm 2026 về việc bầu, bổ nhiệm Chủ tịch Hội đồng quản trị và các Ủy ban Hội đồng quản trị/ *Pursuant to Board Decision No. 13/QĐ-HĐQT-IMP dated 30 June 2026 regarding the election and appointment of the Chairperson of the Board of Directors and members of the Board Committees;*
- 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, 2026.*

QUYẾT ĐỊNH/ DECIDES

Điều 1. Ban hành Quy chế hoạt động của Ủy ban kiểm toán và Quản lý rủi ro

Ban hành kèm theo Quyết định này là Quy chế hoạt động của Ủy ban kiểm toán và Quản lý rủi ro của Công ty CP Dược phẩm Imexpharm.

Article 1. Issuance of the Regulation on the Operation of the Audit and Risk management Committee

Issued together with this Decision is the Regulation on the Operation of the Audit and Risk management Committee of Imexpharm Corporation.

Điều 2. Hiệu lực và Thi hành

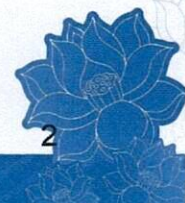
Quyết định này có hiệu lực kể từ ngày ký và thay thế cho Nghị quyết Hội đồng quản trị số 02/2024/NQ-HĐQT-IMP ngày 23/02/2024.

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, 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 supersede the Board of Directors' Resolution No. 02/2024/NQ-HĐQT-IMP dated 23 February 2024.

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 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
- Lưu HC & Thư ký QT Cty./

For filing: Admin,

Corporate Secretary.

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



LIU DAPING





OPERATING REGULATION OF THE AUDIT & RISK MANAGEMENT COMMITTEE

September 2026

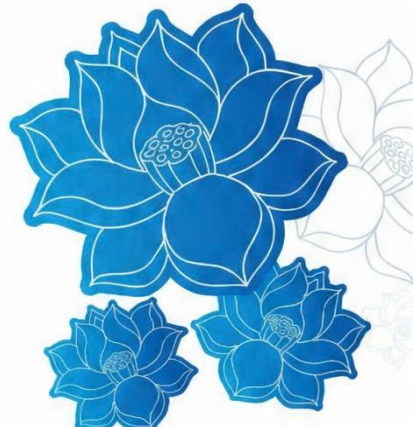
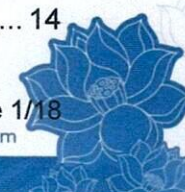


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OPERATING REGULATION
AUDIT AND RISK MANAGEMENT COMMITTEE
IMEXPHARM CORPORATION

*(Issued together with Decision No. 20/QĐ-HĐQT-IMP dated September 30, 2026 of the
Board of Directors of Imexpharm Corporation)*

LIST OF ABBREVIATIONS AND DEFINITIONS

In this Regulation, unless the context otherwise requires, the following words and terms shall be construed and interpreted as follows:

- **Company/ IMP:** Imexpharm Corporation.
- **BOD:** The Board of Directors of Imexpharm Corporation.
- **GMS:** The General Meeting of Shareholders of Imexpharm Corporation.
- **ARMC/ Committee:** The Audit and Risk Management Committee under the Board of Directors of Imexpharm Corporation.
- **Executive Management:** The General Director, Deputy General Directors, Chief Accountant and other senior managers appointed by the BOD who directly manage the Company's production and business operations.
- **Internal Audit/ IA:** The Internal Audit Department of Imexpharm Corporation.
- **External Audit/ EA:** The independent audit firm approved by the GMS, or approved by the BOD under authorization of the GMS, to audit and review the Company's Financial Statements.
- **FS:** Financial Statements, including reviewed semi-annual FS and audited annual FS.
- **Charter:** The current Charter on organization and operation of Imexpharm Corporation.
- **Internal Regulations on Corporate Governance:** The Internal Regulations on Corporate Governance of Imexpharm Corporation.
- **Law on Enterprises:** Law on Enterprises No. 59/2020/QH14 adopted by the National Assembly on 17 June 2020, and its amending, supplementing and implementing documents.
- **Law on Securities:** Law on Securities No. 54/2019/QH14 adopted by the National Assembly on 26 November 2019, and its amending, supplementing and implementing documents.
- **Non-executive BOD member:** A BOD member who is not the General Director, a Deputy General Director, the Chief Accountant or another manager as prescribed in Decree No. 155/2020/NĐ-CP detailing the implementation of a number of articles of the Law on Securities and the Company Charter.





- **Independent BOD member:** A BOD member who fully satisfies the independence criteria and conditions prescribed by the Law on Enterprises, Decree No. 155/2020/NĐ-CP detailing the implementation of a number of articles of the Law on Securities, and the Company Charter.
- **Related-Party Transaction:** A transaction between the Company and a related person of the Company, an internal person, a related person of an internal person, or another party prescribed by the Law on Enterprises, the Law on Securities or the Company Charter, which falls within the approval authority of the BOD or the GMS.
- **Risk Appetite:** The type and level of risk that the Company is willing to accept in its operations, within which the Company must operate.

LEGAL BASIS FOR ISSUANCE AND PRINCIPLES OF APPLICATION

- Pursuant to Law on Securities No. 54/2019/QH14 dated 26 November 2019;
- Pursuant to Law on Enterprises No. 59/2020/QH14 dated 17 June 2020;
- Pursuant to Government Decree No. 155/2020/NĐ-CP dated 31 December 2020 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;
- Pursuant to Circular No. 116/2020/TT-BTC dated 31 December 2020 of the Minister of Finance guiding a number of corporate governance matters applicable to public companies;
- Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Minister of Finance guiding disclosure of information on the securities market, and the Circulars amending and supplementing Circular No. 96/2020/TT-BTC;
- Pursuant to the Charter of Imexpharm Corporation;
- Pursuant to the Internal Regulations on Corporate Governance of Imexpharm Corporation;
- Pursuant to Board Decision No. 13/QĐ-HĐQT-IMP dated 30 June 2026 regarding the election and appointment of the Chairperson of the Board of Directors and members of the Board Committees.

The Board of Directors of Imexpharm Corporation hereby issues the Operating Regulation of the Audit and Risk Management Committee with the following detailed provisions:





Article 1. Scope of regulation and subjects of application

1. Scope of regulation

This Regulation provides for the functions, duties, authority, organizational and personnel structure, membership criteria, operating principles, meeting procedures, reporting mechanism and working relationships of the Audit and Risk Management Committee under the Board of Directors of Imexpharm Corporation. This Regulation is formulated to ensure compliance with the Law on Enterprises, the Law on Securities, laws on corporate governance applicable to listed companies, the Company Charter, and to pursue corporate governance best practices.

2. Subjects of application

- The Audit and Risk Management Committee and all members of the Committee.
- The Board of Directors, General Director, Deputy General Directors, Chief Accountant, Internal Audit Department, Corporate Secretary, and all relevant units, departments and individuals of Imexpharm Corporation shall coordinate, provide information and implement this Regulation.

Article 2. Operating principles of the Audit and Risk Management Committee

1. Independence and objectivity

- The Audit and Risk Management Committee is under the BOD, is subject to the BOD's direct direction and reports directly to the BOD.
- The Committee and its individual members shall function in absolute independence and shall not be subject to any improper interference or influence from any party, inside or outside the Company, during the execution of their mandates. Recommendations and conclusions issued by the Committee must be firmly grounded in objective and independent facts.

2. Compliance with applicable laws and professional Code of Ethics

Committee members shall exercise their duties with due care, integrity, and diligence; strictly comply with applicable laws, the Company's Charter, Code of Conduct, and professional ethical standards; and abstain entirely from engaging in any activities that involve conflicts of interest or adversely affect the reputation and honor of the Company or the individuals concerned.

3. Information Confidentiality

Committee members, the Corporate Secretary, and any individuals attending Committee meetings shall maintain strict confidentiality regarding all information, documents, and data acquired in the course of performing their duties. The disclosure or provision of information to external parties shall only be executed upon a formal





written request from competent state authorities in accordance with applicable laws, or pursuant to formal written approval by the BOD.

4. Accountability and Truthfulness

The Committee shall provide truthful, accurate, and comprehensive reports to the BOD regarding monitoring outcomes, evaluations, and material findings. Furthermore, the Committee shall be fully accountable to the BOD and the General Meeting of Shareholders (GMS) for the execution of its assigned powers and duties.

5. Risk-based and materiality-driven approach

The Committee shall prioritize its oversight resources toward high-risk areas and matters of material impact concerning financial statements, internal control systems, legal compliance, corporate governance, corporate reputation, pharmaceutical quality and safety, and the legitimate rights of shareholders.

6. Coordination without direct executive operations

The Committee shall perform supervisory, review, advisory, and recommendation roles for the BOD. The Committee shall not directly participate in the day-to-day operations of the Company, nor shall its members hold executive positions within Executive Management or other operational management roles.

Article 3. Powers and obligations of the Audit and Risk Management Committee

The Audit and Risk Management Committee shall have the following detailed powers, obligations, and professional responsibilities:

1. Oversight of Financial Reporting, Accounting practices, and public disclosure accountability

The Committee is responsible for overseeing the integrity, fairness, and transparency of independent external audits regarding the financial statements as well as external public reporting. This responsibility encompasses monitoring external audit activities and overseeing the resolution of audit findings, particularly in areas such as internal control, compliance with laws, regulations, and ethical standards.

The Committee shall:

- **Oversee Integrity and Transparency:** Review and monitor the integrity, fairness, and truthfulness of the audited annual financial statements and reviewed semi-annual financial statements prior to submitting them to the Board of Directors (BOD) for approval or officially disclosing them to the public.
- **Review Accounting Policies:** Evaluate the consistent application of accounting policies, changes in accounting policies (if any), highly judgmental accounting estimates, and complex or unusual transactions arising during the reporting period.



- Engage with Executive Management and Auditors: Discuss with Executive Management, the Chief Accountant, and representatives of the Independent Auditor regarding audit/review results, material accounting adjustments, unadjusted differences, and significant matters arising during the financial reporting process.
- Management Representation/Certification: Ensure that the General Director has provided formal written representations/declarations certifying the integrity and compliance of the financial statements in accordance with applicable laws.

2. Review and oversight of the Internal Control System and Risk Management

- Assessment of the Internal Control System (ICS): Periodically review and assess the adequacy, effectiveness and efficiency of the Company-wide internal control system, including financial, operational, compliance and information technology controls and IT governance.
- Review, evaluate, and recommend to the BOD for consideration and approval the Enterprise Risk Management Framework, Risk Appetite, key risk limits, and company-wide risk management policies formulated by Executive Management. The Committee shall monitor the implementation of risk management policies across strategic, financial, operational, legal, compliance, information technology, cybersecurity, data security, pharmaceutical supply chain, product quality, environmental-social-governance (ESG), and other emerging risks.
- Key Risk Profile Oversight: Periodically review the Company's Key Risk Register/ Profile, and mandate the Risk Management & Compliance Department/ Internal Audit (IA) to report on the adequacy and effectiveness of risk mitigation measures executed by Executive Management.
- Corrective Action Tracking Mechanism: The Committee shall require Executive Management, IA, and the Risk Management & Compliance Department to establish a tracking matrix detailing findings, recommendations, responsible owners, corrective action plans, and target completion deadlines; periodically monitor implementation progress, deferred actions, and remedial measures for recommendations not resolved on schedule.
- Risk Culture & Training: Recommend and oversee the establishment of continuous training programs aimed at enhancing risk awareness and management capabilities for members of the BOD, Executive Management, and key management personnel.



3. Oversight of Anti-Fraud and Legal compliance operations

- Anti-Fraud Oversight: Monitor fraud prevention programs and Whistleblowing / Misconduct Reporting Regulations issued by the BOD; inquire of Executive Management, IA, and Independent External Auditors regarding potential fraud risks and response measures; ensure that violations and fraudulent activities are thoroughly investigated and promptly, strictly handled.
- Compliance Oversight: Evaluate the effectiveness of systems monitoring compliance with applicable laws, pharmaceutical industry regulations, GMP/GLP/GSP standards, internal regulations, and the outcomes of compliance violation resolution; periodically review with the Legal Department any material disputes and litigations.
- Governance and Disclosure Compliance: Oversee compliance with disclosure obligations, corporate governance reporting, transactions involving insiders and related parties, securities deposition, and other statutory obligations of a listed company; promptly recommend corrective measures to the BOD upon identifying errors, delays, or potential non-compliance risks.

4. Direct oversight of Internal Audit activities

- IA Regulation, Plan and resources: Review and recommend BOD approval of the IA Regulation; approve, under BOD authorization, the annual risk-based internal audit plan, budget, staffing and necessary resources of Internal Audit.
- Implementation oversight: Assess performance against the IA plan; review periodic/ad hoc audit reports; monitor and urge Executive Management to implement corrective actions and recommendations raised by Internal Audit within the required deadlines.
- IA quality assurance: Ensure Internal Audit complies with Internal Audit Standards; oversee the IA quality assurance and improvement program (including an independent assessment at least once every five years).
- IA Independence: The Committee shall maintain oversight to ensure the IA Department operates with strict independence, maintains direct access to the Committee Chairperson and the BOD as necessary, experiences no audit scope limitations, and remains free from undue pressure from Executive Management throughout audit planning, execution, findings reporting, and recommendation tracking.
- IA Personnel Matters: Provide advisory opinions and recommendations within the scope delegated by the BOD concerning the appointment, dismissal, performance evaluation, rewards, and disciplinary actions regarding the Head of Internal Audit;



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final decisions regarding personnel hiring, compensation packages, and labor-related matters shall be executed under the authority of the General Director and the Company's internal regulations in compliance with applicable labor laws.

5. Oversight and management of External Audit operations

- Recommendation of External Auditors: Evaluate the competence, independence, and objectivity of independent audit firms; propose a list of candidate external audit firms, audit fees, and contract terms to the BOD for approval pursuant to authorization from the General Meeting of Shareholders (GMS), or for the BOD to submit to the GMS for approval.
- Non-Audit Services: Review, provide opinions prior to execution, or recommend that the BOD/ Executive Management consider the provision of non-audit services by the external auditor, ensuring such services are not prohibited or restricted, do not compromise audit independence, and comply with applicable laws, external audit contracts, internal regulations, and the Company's delegation of authority framework.
- Evaluation of Audit Process: Review the audit plan, scope, and methodology of the external auditor; discuss any difficulties, impediments, or audit scope limitations encountered during the audit process.
- Resolution of Professional Disagreements: Address any disagreements between Executive Management and the external auditor concerning financial statements and related matters. Discuss, clarify, and report to the BOD on material disagreements between Executive Management and external auditors regarding accounting policies, accounting estimates, audit adjustments, or financial statement presentation; the Committee shall provide recommendations for BOD consideration, without substituting the external auditor's independent professional responsibility or Executive Management's responsibility for preparing and presenting financial statements.
- Audit Partner Rotation: Ensure the periodic rotation of the lead audit partner/signing partner in strict compliance with applicable laws and regulations.
- Private Sessions with External Auditors: At least once a year, the Committee shall hold a private session with external auditors without the presence of Executive Management to discuss audit independence, quality of cooperation, key audit findings, scope limitations, undue pressures, or significant disagreements with Executive Management, if any.



6. Oversight of Related Party Transactions and conflicts of interest

- Transaction oversight: Review and examine transactions between the Company and companies controlled by IMP, related persons of the Company, BOD members, the General Director, managers, or individuals/organizations related to such persons, which fall within the approval authority of the BOD or the GMS.
- Recommendation for Approval: Provide independent, objective evaluation opinions and recommendations to the BOD or GMS regarding the approval of Related Party Transactions (RPTs), ensuring regulatory compliance, fairness, arm's length principles based on market prices, and the maximum protection of the legitimate interests of the Company and its shareholders.
- Independent Review: The Committee shall conduct an independent review or recommend that the Board of Directors engage an independent organization or advisor to perform an independent review of any "Material Related party transaction." The term "Material Related party transaction" shall have the meaning set forth in the Regulation on the oversight and approval of Related party transactions issued by the BOD.
- Conflict of Interest Control: Review potential conflict of interest situations involving members of the BOD and Executive Management, and report appropriate resolution measures to the BOD.
- Disclosure Mechanism and Voting Recusal: Members of the BOD, Committee members, and Executive Management who have a related interest in any matter under consideration shall fully and promptly disclose such interest. Interested parties shall recuse themselves from voting on items involving conflicts of interest or related interests; attending discussions, providing information, or offering explanations shall only be permitted when deemed necessary by the Committee/ BOD and must be explicitly recorded in the meeting minutes.
- Dossier and Evaluation Criteria: When reviewing related party transactions, the Committee shall evaluate, at a minimum, the transaction counterparty, nature of the related relationship, transaction value, pricing basis, commercial terms, economic benefits to the Company, compliance with approval authorities, and disclosure obligations.

7. Right to collect information, access documents, and engage external consultants

- Access to information: The Committee shall have unrestricted access to all records, accounting books, financial documents, FS, minutes, contracts and other operating documents of the Company, and shall maintain confidentiality of information and documents not disclosed by the Company. Where access is restricted for legal or confidentiality reasons, the Committee and/or Head of



Internal Audit shall follow the mechanism approved by the BOD to resolve the matter.

- Right to require reports and explanations: Require other BOD members, the General Director, Chief Accountant and other managers to attend Committee meetings or provide information, reports and explanations on any matter within the Committee's responsibilities.
- Right to engage independent consultants: When deemed necessary to fulfill its duties, the Committee (acting through the Committee Chairperson) has the authority to proactively engage external independent lawyers, financial experts, auditors, technical specialists, or other independent advisors, with fees paid by the Company in accordance with the budget approved by the BOD.
- Engagement with Regulatory Authorities: When necessary and appropriate, the Committee may recommend to the BOD, or act through the Chairman of the BOD/ Legal Representative/ Authorized Information Disclosure Officer, to communicate, provide explanations, or coordinate with state regulatory bodies, the State Securities Commission of Vietnam (SSC), Stock Exchanges, or other competent authorities in strict compliance with representation authority, information disclosure obligations, and internal regulations of the Company.

8. Other duties

- Reporting misconduct by managers: Immediately submit a written report to the BOD upon discovering that a BOD member, the General Director or another manager has violated applicable laws or the Company Charter, or failed to fully perform the duties of care and loyalty.
- Regulation review and updates: Periodically review and propose amendments or supplements to this Regulation for BOD approval.
- Performance assessment: Annually self-assess the performance of the Committee and each Committee member and report the results to the BOD.
- Duties assigned by the BOD: Perform other related duties as assigned or authorized by the BOD from time to time.

Article 4. Organizational composition, personnel and qualification criteria for Committee members

1. Organizational structure and number of members

- The Audit and Risk Management Committee of Imexpharm Corporation shall comprise at least two (02) members appointed by the BOD. The Committee Chairperson must be an Independent BOD Member. The remaining members shall be Non-executive BOD Members.



2. Qualifications and criteria for Committee members

- Must be an independent or non-executive member of the BOD
- Committee members must possess full civil capacity, high ethical standing, and requisite knowledge, experience, and competence in auditing, finance, the pharmaceutical sector, information technology, law, governance, risk management, and internal control aligned with the Committee's role and duties. As the collective responsibilities of the Committee evolve alongside regulatory, economic, and reporting changes, member capabilities and the overall skill balance within the Committee shall be re-evaluated periodically to meet continuously changing demands.
- Disqualifications for Committee membership: (i) Currently employed in the accounting or finance departments of the Company; (ii) Being a partner, member, or employee of the independent audit firm that audited IMP's financial statements during the preceding three (03) consecutive years.

3. Chairperson of the Audit and Risk Management Committee

- The Chairperson of the Committee shall be appointed by the BOD from among the Independent BOD members.
- The Committee Chairperson must hold a bachelor's degree or higher in one of the following majors: Finance, Accounting, Auditing, or Law.
- In the event that the Committee Chairperson is absent or temporarily unable to perform their duties, the Chairperson shall delegate authority to another Committee member, or the remaining members shall elect an interim Chairperson to preside over the meeting.

4. Term of Office

- The term of office of Committee members shall follow the term of the BOD (typically five (5) years) or be determined separately by the BOD, provided it does not exceed the term of the BOD.
- The Chairperson of the Committee shall satisfy the qualifications and requirements applicable to an Independent Member of the Board of Directors, including term limits prescribed by applicable laws and the Charter of the Company. The Chairperson of the Committee shall automatically cease to hold office upon no longer satisfying such qualifications and requirements.
- The BOD retains the authority to appoint, dismiss, remove, or replace any Committee member at any time at its sole discretion.



5. Committee Secretary

- The Corporate Secretary, the Head of Internal Audit, or another individual appointed by the BOD/ Committee Chairperson shall serve as the Committee Secretary.
- The Committee Secretary shall be responsible for: Assisting the Committee Chairperson in developing meeting plans and agendas; circulating meeting notices and materials; drafting meeting minutes; archiving Committee records and documentation; and coordinating communications between the Committee, the BOD, Executive Management, and relevant stakeholders.

6. Remuneration, Allowances, and Operational Expenses

- Remuneration and operational allowances for Committee members shall be approved by the BOD within the scope of the remuneration and operational budget allocated to the BOD and its Committees as approved by the General Meeting of Shareholders (GMS).
- Committee members shall be fully reimbursed by the Company for all reasonable and legitimate expenses incurred in the performance of their duties (including travel, meals, lodging, etc.).
- The total amount of remuneration, bonuses, allowances, and other benefits for each Committee member must be reported in detail at the Annual General Meeting of Shareholders (AGM) and publicly disclosed in the Reviewed Semi-annual Financial statements, Audited Annual Financial statements, Corporate governance Report, and Annual Report of the Company.
- The Company may procure appropriate Directors and Officers Liability Insurance (D&O Insurance) or implement an Indemnification Policy for Committee members subject to approval by the GMS.

Article 5. Meetings, voting procedures, and operating processes of the Committee

1. Meeting frequency

- The Committee shall hold regular meetings at least four (04) times in a financial year (corresponding to once per quarter). The interval between two consecutive regular meetings shall not exceed four (04) months.
- The Committee may convene extraordinary meetings upon the request of the BOD Chairman, the Committee Chairperson, or upon proposal by a Committee member, the General Director CEO, the External Auditor, or the Head of Internal Audit HIA to consider urgent matters within its scope of authority.





2. Quorum

- A meeting of the Committee shall be validly conducted only when at least two (02) Committee members are present.
- Members may attend in person or remotely via telephone, video conference, or other electronic means that ensure continuous communication.

3. Meeting agenda and document preparation

- The Committee Chairperson, in coordination with the Committee Secretary, the General Director (CEO), and the Head of Internal Audit, shall prepare the meeting agenda and materials.
- Meeting notices, together with the agenda and relevant documentation, shall be sent to Committee members at least five (05) days prior to the meeting date (except in emergency cases).
- Meeting notices, together with the agenda and relevant documentation, shall be sent to Committee members at least five (05) days prior to the meeting date (except in emergency cases).

4. Attendees of Meetings

- Committee members are obligated to review meeting materials, attend all meetings fully, and contribute opinions during discussions.
- BOD members who are not Committee members may attend Committee meetings as observers or to offer input upon invitation or approval by the Committee Chairperson, but shall have no voting rights at Committee meetings and must strictly observe confidentiality obligations and conflict of interest rules.
- The Head of Internal Audit, the Chief Accountant, or Executive Management representatives shall attend regular meetings upon the Committee's request to report, explain, or provide information; such attendance does not confer voting rights upon these individuals.
- The Committee Chairperson has the authority to request the General Director, Deputy General Directors, representatives of External Auditors, legal advisors, or relevant management officers to attend meetings to present, report, or clarify matters.
- The Committee has the right to hold Executive Sessions involving solely Committee members (or Non-Executive BOD members) with External Auditors, the Head of Internal Audit, or the CEO/ CFO, without the presence of other executive officers.



5. Decision-making methods and voting procedures

- The Committee shall adopt decisions through voting at meetings or by obtaining written resolutions.
- Each Committee member shall have one (01) vote. Members with related interests or conflicts of interest regarding a specific item shall be excluded from voting on that item.
- A decision of the Committee shall be passed if approved by a majority of participating members entitled to vote. In the event of a tie, the final decision shall rest with the side supported by the Committee Chairperson or the valid meeting Chair.
- Written or electronic voting: Obtaining opinions from Committee members via written documents, email, or other electronic means shall carry the same legal weight as a vote cast at a meeting, provided that the consulted contents, accompanying materials, feedback deadlines, and voting results are fully archived in the Committee's official records.

6. Meeting Minutes

- All meetings of the Committee must be recorded in detailed, comprehensive, clear, and truthful Meeting Minutes.
- Meeting minutes must cover key details, including time, location, format, attendees, discussion topics, primary opinions expressed by members, status of related interests/ conflicts of interest (if any), voting results, and the Committee's conclusions and recommendations.
- Draft meeting minutes shall be circulated to members for review within two (02) weeks following the meeting. The minutes taker (Secretary) and the Committee Chairperson must sign the Minutes.
- Committee meeting minutes must be carefully stored in accordance with regulations and submitted/ reported at the next immediate BOD meeting.
- Committee meeting dossiers include meeting notices, agendas, meeting materials, meeting minutes, voting results, written opinions, reports submitted to the BOD, and other related documents; dossiers must be archived in compliance with internal regulations and ensure retrievability upon lawful request.
- Post-meeting reporting: Following each meeting, the Committee Chairperson or an authorized person shall report to the BOD regarding material matters reviewed, conclusions, recommendations, issues requiring BOD determination, and the status of outstanding recommendations.



Article 6. Activity Report of Independent BOD member cum Committee Chairperson at the Annual General Meeting of Shareholders (AGM)

1. Reporting Responsibility

The Independent BOD member serving as Chairperson of the Audit and Risk Management Committee shall be responsible for presenting the Committee's Activity Report on behalf of the Committee at the Annual General meeting of Shareholders (AGM) of IMP.

2. Key Contents of the AGM Report

The Committee's Activity Report at the AGMS shall ensure public disclosure and transparency regarding the following material contents:

- a. Remuneration, allowances, operational expenses, and other benefits of the Committee and each individual member in accordance with the Law on Enterprises and the Company's Charter;
- b. Summary of the total number of meetings held during the financial year, attendance rate of each member, key matters reviewed, and major conclusions and recommendations;
- c. Results of oversight regarding the integrity and fairness of financial statements, material accounting policies, significant accounting estimates, and key matters arising during audit/ review;
- d. Results of oversight regarding the internal control system, risk management, legal compliance, information disclosure, and anti-fraud programs;
- e. Evaluation of related party transactions, conflicts of interest, and compliance with approval authorities, arm's length market principles, and information disclosure obligations;
- f. Results of oversight regarding Internal Audit (IA), including audit plan execution rates, quality of recommendations, and resolution status of material findings;
- g. Evaluation of the independence, quality, and operational effectiveness of External Auditors, including non-audit services utilized (if any);
- h. Evaluation of operational coordination between the Committee and the BOD, the General Director, other Executive Management members, IA, External Auditors, shareholders, and relevant stakeholders;
- i. Other material issues concerning corporate governance, ESG, pharmaceutical sector compliance, or matters arising from the Company's actual operations.



Article 7. Enforcement and Implementation

1. Scope and Effective date

The Regulations on operation of the Audit and Risk Management Committee of Imexpharm Corporation consist of seven (07) Articles. These Regulations take effect from the signing date and replace the of the Regulations Audit Committee issued under Board Resolution No. 02/2024/NQ-HĐQT-IMP dated February 23, 2024.

2. Amendments and Supplements

The amendment, supplementation, revocation, or replacement of these Regulations falls under the sole authority of the Board of Directors of Imexpharm Corporation. The Committee shall periodically review these Regulations annually to propose necessary adjustments to the BOD aligned with regulatory changes and corporate operational realities.

3. Execution Responsibilities

Members of the BOD, Members of the Audit and Risk Management Committee, the General Director, Deputy General Directors, Chief Accountant, Head of Internal Audit, Corporate Secretary, and Heads of branches, departments, and divisions under Imexpharm Corporation shall strictly execute these Regulations.

4. Coordination and information provision responsibilities

Executive Management, functional departments, branches, and relevant individuals are obligated to provide full, truthful, and timely information, documents, and explanations upon reasonable requests from the Committee. Any delay, refusal, or provision of incomplete information shall be reported to the Committee Chairperson for appropriate action or escalation to the BOD.

5. Archiving and Information Disclosure

These Regulations shall be archived at the Head Office of the Company and disclosed in accordance with information disclosure regulations.

6. Conflict of Regulations

In the event of any inconsistency between these Regulations and mandatory provisions of law, the Company's Charter, or Internal Corporate Governance Regulations, the regulations with higher legal hierarchy shall prevail. The Committee shall promptly recommend that the BOD amend or supplement these Regulations to ensure compliance.





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



LIU DAPING

