

No. 110/FPT-FAF

Hanoi, April 12th 2022

IRREGULAR INFORMATION DISCLOSURE

**To: The State Securities Commission
Hochiminh Stock Exchange**

1. Name of organization: FPT Corporation

- Stock code/ Broker code: FPT/ FPT
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2. Contents of disclosure: Decision no. 64/QĐ-FPT of the Chairman of the Board of Directors of FPT Corporation approving:

- Establish the Internal audit division under the Board of Directors including 03 members:
 - Mr. Le Quang Hung, Internal audit manager
 - Mr. Le Quy Dat
 - Ms. Nguyen Thi Huong
- Promulgate the internal audit regulations

3. This information was published on the company's website on 12/04/2022, as in the link <https://fpt.com.vn/en/ir/information-disclosures>

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Attached documents: Decision no. 64/QĐ-FPT and the internal audit regulations.

Organization representative

Person authorized to disclose information



Dương Hoàng Phú

No: 64/QD-FPT

Hanoi, April 08th, 2022

DECISION

Ref: The establishment of the Internal Audit Department under the Board of Directors

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

*Pursuant to the Enterprise Law No. 59/2020/QH14 dated June 17, 2020;
Pursuant to the Charter of FPT Joint Stock Company;
Pursuant to the Internal Regulations on corporate governance;
Considering the Report dated April 5, 2021 of the Board of General Directors on the
establishment of the internal audit department.*

DECISION

Article 1. Establish the Internal Audit Department under the Board of Directors, including the following Mr/Ms. who perform the internal audit work:

- Mr. Le Quang Hung Born in 1980
- Mr. Le Quy Dat Born in 1986
- Mrs. Nguyen Thi Huong Born in 1990

Appointed Mr. Le Quang Hung as Head of Internal Audit Department, in charge of internal audit of FPT Corporation.

Article 2. Promulgate along with this Decision the Regulation on Internal Audit of FPT Joint Stock Company.

Article 3. The Board of Directors authorizes the Head of Internal Audit Department to develop and issue the internal audit process, organize the implementation of related procedures in accordance with the provisions of law and internal regulations of the company.

Article 4. This Decision takes effect from the date of signing. The individuals mentioned in Article 1 and relevant units are responsible for the implementation of this Decision.

Recipient

- As above
- Archived by BOD Office

**CHAIRMAN OF
FPT CORPORATION**



Truong Gia Binh

INTERNAL AUDIT REGULATIONS

FPT JOINT STOCK COMPANY

Hanoi, April 08th, 2022



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INTERNAL AUDIT REGULATIONS

(Issued under Decision No. 64/QD-FPT dated April 08, 2022 of the Board of Directors)

CHAPTER I

GENERAL RULES

Article 1. Scope

This Regulation stipulates the objectives, scope of activities, positions, tasks, powers and responsibilities of internal audit at FPT Joint Stock Company (“the Company”) and the relationship with other departments, including the scope and manner of providing information for the audit; including requirements for independence, objectivity, fundamentals, professional qualifications, quality assurance of internal audit and other relevant matters.

Article 2. Subjects of application

This Regulation applies to all members of the Company's internal audit department, organizations and individuals in the Company that are involved in internal audit activities in the whole enterprise including the head office, branch, representative office, division, unit, subsidiaries according to management standards.

Article 3. Definition of terms

1. Internal audit: the examination, assessment and monitoring of the adequacy, suitability and effectiveness of internal control.
2. Internal audit person: the Internal Auditor of the Company (hereinafter referred to as “IA Specialist”).
3. Head of Internal Audit: the Head of Internal Audit Department of the Company (hereinafter referred to as “Head of IA”).
4. Internal Audit Department (hereinafter referred to as “Internal Audit” or “IA”): is a specialized agency, a supporting department under the Board of Directors.
5. Related persons of the person performing internal audit: Being the biological father, natural mother, adoptive father, adoptive mother, father-in-law, mother-in-law, father-in-law, mother-in-law, wife, husband, biological child, adopted child, brother-in-law, sister-in-law, brother-in-law, brother-in-law, sister-in-law, sister-in-law.

Article 4. Objectives of internal audit

Through examination, evaluation and consulting activities, internal audit provides independent and objective assurances and recommendations on the following matters:

- a) The Company's internal control system has been properly established and operated in order to prevent, detect and handle the Company's risks;
- b) The Company's governance and risk management processes ensure efficiency and high efficiency;
- c) Operational goals and strategic goals, plans and tasks achieved by the Company.

Article 5. Position of Internal Audit

1. Internal Audit Department is a unit established by and under the direct management of the Board of Directors.
2. The Head of IA will report professional issues to the Board of Directors.
3. The Head of IA will report on daily administrative work (for example, notifying the audit schedule, travel issues, business trip expenses,...) directly to the Chief Executive Officer or the person authorized by the Chief Executive Officer.
4. The Head of IA has the right to report and discuss directly with the Board of Directors when necessary.
5. The Head of IA will periodically report to the Board of Directors on the purpose, authority and responsibility, as well as the performance of the internal audit department in relation to the department's plans. The report also includes significant risk and control issues, fraud risks, governance issues and other matters as necessary or as required by the Board of Management and the Board of Directors.

Article 6. Internal audit's scope of work

1. Internal audit includes independent and objective assurance and consulting activities designed to add value and improve the Company's operations. Internal Audit helps the Company achieve its objectives by applying a systematic and disciplined approach to evaluate and improve the effectiveness of its risk management processes, control and administration.
2. The scope of internal audit includes, but not limited to, examining and evaluating the adequacy and effectiveness of governance, risk management and internal control, the implementation efficiency of assigned work and recommendations for improvement to achieve the goals and objectives of the Company
3. The scope of internal audit includes:
 - a) Provide assurance through examining and evaluating the adequacy and effectiveness of governance, risk management and internal control in order to help the Company achieve its strategic, operational, and compliance objectives. and finance:
 - i. Monitor and evaluate governance processes.
 - ii. Monitor and evaluate the effectiveness of risk management processes.
 - iii. Assess the risks involved in achieving the strategic goals of the business.
 - iv. Evaluate systems in place to ensure compliance with policies, plans, procedures, laws, financial, accounting and regulatory regimes that can have a significant impact on a business.
 - v. Check and confirm the quality and reliability of economic and financial information of financial statements and management accounting reports before submitting for approval.
 - vi. Evaluate means of safeguarding assets and verify their existence if needed.

vii. Report significant risks and control issues, including risks of fraud, governance and other matters as necessary or as required by the Board of Management and the Board of Directors.

b) Provide in-depth analysis and recommendations based on assessment of business data and processes:

i. Assess the reliability and integrity of management information systems and the means used to identify, measure, classify and report such information.

ii. Analyze activities or programs to determine whether results are consistent with established goals and objectives.

iii. Evaluate whether activities or programs are carried out as planned.

iv. Evaluate the efficiency and effectiveness of the use of resources.

c) Provide independent and objective advice and recommendations: Carry out consulting activities related to governance, risk management and internal control processes in accordance with the Company.

d) Conduct pre-audit: performed before the implementation of projects, programs, plans and activities of the audited division, unit, or subsidiaries in order to assess the reliability of the information, documents, economics, feasibility and effectiveness of the project, program, or plan of action; help managers get reliable information to make decisions.

e) Perform concurrent audit: conducted while the implementation of projects, programs, plans and activities of the audited division, unit, member company is taking place, in order to assess the progress, quality of performance; promptly detect and recommend measures to correct deviations, omissions and weaknesses in the process of implementing projects, programs and operational plans, in order to ensure the best implementation of the audited project's objectives, plans of the departments, units, and member companies.

f) Perform post-audit: conducted after the implementation of the project, program, and operation plan of the audited division, unit, or member company has been completed, in order to ensure the contents and objectives of financial statement audit, compliance audit and operation audit on the activities of the audited division, unit, or member company.

g) Advise the company in selecting and controlling the use of independent audit services to ensure economy and efficiency.

h) Periodically report on the purpose, authority, responsibility, and performance of the internal audit department in relation to the department's plans.

i) Inspect and evaluate specific activities at the request of the Board of Directors and the Board of Directors.

k) Depending on the audited object, when planning the internal audit, it is possible to combine both pre-audit, concurrent audit and post-audit.

Article 7. Basic principles of Internal Audit

1. Independence

a) Internal auditors must not concurrently undertake tasks subject to internal audit. Internal auditors do not suffer any interference while performing reporting and evaluation tasks.

b) Internal auditors are not allowed to audit on activities and divisions, units and subsidiaries for which such Internal Auditor is responsible for performing activities or in management within the last 3 years.

c) Internal auditors are not allowed to audit on activities and divisions, units, and member companies for which the relevant person of the Internal Audit Specialist is responsible for performing operations or managing the division, unit, or member company.

2. Objectivity: Internal auditors must ensure objectivity, accuracy, honesty and fairness in the process of performing internal audit duties.

3. Comply with the law and take responsibility to the law for internal audit activities.

Article 8. Professional Standards

1. The internal audit department must comply with the legal provisions on internal audit, the Internal Auditing Standards and the principles of professional ethics promulgated or announced by authorized State agency.

2. In addition, the internal audit department will comply with the Company's relevant policies and procedures on internal audit, including the internal audit process approved and issued by the Company.

Article 9. Internal Audit Code of Ethics:

1. Integrity: Internal auditors must perform professional tasks with honesty, prudence and a sense of responsibility; comply with legal regulations and disclose necessary information as required by law and professional requirements of internal audit; must not participate in illegal activities that damage the reputation of the Company.

2. Objectivity: Internal auditors must demonstrate the highest degree of professional objectivity in collecting, evaluating, and communicating information about audited activities and processes. Internal auditors are allowed to make unbiased assessments of all relevant circumstances and are not influenced by personal interests or anyone else's in making judgments and conclusions.

3. Professional competence and prudence: Internal auditors apply professional knowledge, skills and experience in internal audit work while acting with caution and consistent with applicable professional and technical standards.

4. Confidentiality: Internal auditors must respect the value and ownership of the information provided and must not disclose this information without the permission of the authorities unless the disclosure of the information is required under professional responsibility or as required by law.

5. Professional conduct: Internal auditors must comply with relevant laws and regulations and avoid any actions that reduce professional reputation.

6. The Head of Internal Audit must take measures to monitor, evaluate and manage to ensure that the Internal Auditor complies with the principles of professional ethics in internal audit.

Article 10. Professional capabilities of Internal Audit

1. The Head of Internal Audit considers the scale and complexity of audit activities as well as audit work to submit to the Board of Directors for decision on necessary resources for the internal audit department. The Head of Internal Auditor establishes appropriate standards for recruiting Internal Auditors.

2. The Head of Internal Audit should have relevant education and expertise and adequate audit experience. The Head of Internal Audit also needs to have in-depth knowledge of business operations and other relevant skills.

3. The Head of Internal Auditor needs to assess the skills and knowledge of the internal audit department for effective auditing process, the use of external experts and consultants may be required if necessary. The Head of Internal Audit must make a plan to use external experts and consultants to report to the Board of Directors for approval. The Head of Internal Audit is responsible for internal audit activities related to the results of experts and consultants.

4. The Head of Internal Audit is responsible for the audit activities of the Internal Audit Specialist. The Head of Internal Audit should ensure that the audit objectives outlined in the approved audit plan are achieved. The Head of Internal Auditor should establish a reasonable detailed plan for completing each audit (from initiation to issuance of the audit report) after considering the nature and complexity of the audit.

5. Internal auditors need to be trained in the necessary knowledge to perform audit work. Training should be maintained on a regular basis so that all levels of Internal Auditors can keep up with industry developments and improve their professional skills. The Head of Internal Audit should ensure that the Internal Auditor is properly trained through the job.

Article 11. Rights of the Internal Audit Department

1. To actively perform tasks according to the approved audit plan.

2. Be equipped with necessary resources to carry out the work according to the approved plan.

3. To be fully and promptly provided with all necessary information, documents and records for internal audit activities.

4. To have access to all business processes and assets when performing internal audit.

5. To approach and interview all officers and employees of the unit on issues related to audit content.

6. To receive documents and meeting minutes of the Board of Directors and other functional departments related to the work of the internal audit.

7. To attend internal meetings as prescribed by law or in accordance with the Charter and internal regulations of the Company.

8. To supervise, evaluate and monitor the remedial and improvement activities of the leaders of the units and divisions for the problems that the internal audit has recognized and recommended.
9. Be safely protected against non-cooperative actions of audited divisions, units and member companies.
10. Be trained to improve the capacity of Internal Auditors in the internal audit department.
11. All officers, employees and management levels in the Company are responsible for providing records, explanations and full and timely coordination, supporting the internal audit department in performing its role and responsibilities.

Article 12. Responsibilities of the Internal Audit Department

1. Documents and information must be kept confidential in accordance with current laws and the Company's Regulations.
2. Take responsibility before the Board of Directors for the results of the internal audit work, the assessments, conclusions, recommendations and proposals in the internal audit reports.
3. To promptly monitor, urge and inspect the results of implementation of post-audit recommendations of divisions, units and member companies under the Company.
4. Organize continuous training to improve and ensure professional capacity for Internal Auditors.
5. Other responsibilities as prescribed by law and the Company's Internal Audit Regulations.

Article 13. Responsibilities and rights of Internal Audit Specialists:

1. Responsibilities:
 - a) Implement the approved audit plan;
 - b) Identify information that is complete, reliable, relevant and useful for the achievement of the audit objectives;
 - c) Based on appropriate analysis and assessment to draw conclusions and audit results independently and objectively;
 - d) Retain relevant information to support audit conclusions and results;
 - d) Take responsibility for the audit results assigned to perform;
 - e) Ensure information confidentiality in accordance with the provisions of law;
 - g) Continuously improve professional capacity, maintain professional ethics;
 - h) Other responsibilities as prescribed by law and the Company's Internal Audit Regulations.

2. Rights:

- a) While performing the audit, have the right to be independent in making comments, evaluations, conclusions and recommendations on the audited contents;
- b) Have the right to request the audited division, unit, or member company to promptly and fully provide documents and information related to the audited content;
- c) To reserve written opinions on audit results within the scope of assignment;
- d) To exercise other rights as prescribed by law and the Company's Internal Audit Regulations.

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

1. Responsibilities:

- a) Manage and operate the internal audit department to perform the tasks as prescribed;
- b) Ensure that the personnel of the internal audit department are regularly trained, have sufficient qualifications and professional capacity to perform their tasks;
- c) Take measures to ensure the independence, objectivity and honesty of the internal audit;
- d) Report to the Board of Directors when detecting weak or existing problems of the internal control system;
- d) Take responsibility for the audit results performed by the internal audit department;
- e) Ensure information confidentiality in accordance with the provisions of law;
- g) Other responsibilities as prescribed by law and the Company's Internal Audit Regulations.

2. Rights

- a) Propose to the Board of Directors to promulgate internal audit regulations and procedures and professional methods of internal audit;
- b) Requesting requisition of people from other parts of the unit; to be proposed to hire experts and consultants to set up an internal audit department, to participate in internal audits when necessary, provided that the independence of the internal audit is ensured;
- c) Attend meetings according to internal regulations of the unit and regulations of law;
- d) While performing the audit, have the right to be independent in commenting, evaluating, making conclusions and making recommendations on the audited contents;
- dd) Have the right to request the audited division, unit or member company to promptly and fully provide documents and information related to the audited content;
- e) To reserve written opinions on audit results;

g) To exercise other rights as prescribed by law and the Company's Regulation on internal audit.

Article 15. Independence and objectivity of internal audit

1. The internal audit department will not be interfered with by any factors within the organization, including issues of audit selection, scope, procedures, frequency, timing or reporting content to ensure the necessary independence and objectivity.

2. The Internal Auditor has no direct responsibility or authority for any audited activity. Accordingly, the Internal Auditor will not exercise internal controls, develop processes, install systems, prepare records, or engage in any other activity that may impair the Internal Auditor's judgement.

3. The Internal Auditor will demonstrate the highest degree of professional objectivity in collecting, evaluating and communicating information about the activity or process being audited. The Internal Auditor will make a balanced assessment of all relevant situations and will not be swayed by their or others' interests in making judgments.

4. The Head of Internal Audit will annually commit and confirm to the Board of Directors about the independence of the internal audit department and the Company.

CHAPTER II

INTERNAL AUDIT ACTIVITIES

Article 16. Method of performing internal audit

The method of performing internal audit is a "risk-oriented" audit method, which prioritizes focusing resources on auditing parts or processes that are assessed as having a high level of risk.

Article 17. Internal audit plan

1. Every year, before March 15, the internal audit department will submit an internal audit plan to the Board of Directors for review and approval.

2. The internal audit plan will include audit scope, audit object, audit objectives, audit content, audit period, audit time, work schedule, as well as other budget and resource requirements for the following fiscal or calendar year.

3. The internal audit plan will be developed based on the priority of the audit by the risk-oriented method, taking into account the comments of the Board of Management, the Board of Directors. The Head of Internal Audit must conduct a comprehensive risk assessment of operations, business processes, divisions, units, and member companies to develop an internal audit plan. The Head of Internal Audit will review and adjust the plan as necessary, in response to changes in the Company's business, risks, operations, programs, systems and controls. Any significant adjustments from the approved internal audit plan will be communicated to the Board of Management and the Board of Directors through periodic performance reports.

4. The annual internal audit plan must be approved within 30 days from the date the Head of Internal Audit submits it to the Board of Directors.

5. The internal audit plan must be sent to the Board of Management and Board of Directors within 30 days from the date of approval.

Article 18. Internal audit process

The Head of Internal Audit develops a detailed internal audit process in accordance with the specific operation of the Company, consulting the Chief Executive Officer before submitting to the Board of Directors for issuance.

Article 19. Audit report and the assessment of the implementation of audit recommendations

1. Discrete internal audit report:

a) Discrete internal audit report is prepared by the Manager or the Head of the Internal Audit Team and submitted to the Board of Directors within a maximum of 20 days after the completion of the audit. The audit report must bear the signature of the Manager or the Head of the Internal Audit.

b) The audit report must clearly state: audit content, audit scope; assessments and conclusions about the audited content and the basis for these opinions; weaknesses, shortcomings, errors, violations, propose measures to correct, overcome errors and handle violations; propose measures to rationalize and improve business processes; improve the risk management policy and organizational structure of the Company (if any).

c) The audit report must have the opinion of the leaders of the audited division, unit or member company. In case the audited division, unit, or member company disagrees with the audit results, the internal audit report should clearly state the disagreement of the audited department, unit or member company and the reasons.

d) The completed internal audit report shall be sent to the Board of Directors and concurrently sent to the Chief Executive Officer, the audited division, unit, member company and relevant departments.

2. Annual internal audit report:

a) No later than 30 days from the end of the fiscal year, the Head of Internal Audit must send the annual audit report to the Board of Directors and concurrently to the Chief Executive Officer.

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

- The proposed audit plan; audit work has been performed;
- Existing, major violations that are detected; measures recommended by the internal audit;
- Evaluate the internal control system related to the audited activities and propose to improve the internal control system;
- The implementation of measures, recommendations and proposals of the internal audit;

- Self-assessment of internal audit achievements and future development directions.

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

3. Extraordinary report

In case of detecting serious violations or realizing that there is a high risk of risk that may adversely affect the operation of the enterprise, the internal audit department must immediately report to the Board of Directors and simultaneously send it to the Chief Executive Officer. The extraordinary report in case of problems arising in the financial year includes the following contents:

a) Risk issues that internal auditors concern and notice;

b) Revealing or arising a weakness in the internal control system at an enterprise or division;

c) Serious findings need to be handled and corrected by the Board of Directors and the Chief Executive Officer;

d) The extraordinary report presents problems or findings along with recommendations for handling,

4. Examination of the implementation of Internal Audit's recommendations:

a) Inspect and evaluate the time and results of the work performed by the audited department, unit or member company at the recommendation of the internal auditor.

b) Report the results of inspection of the implementation of recommendations of the internal audit for the audited division, unit or member company to the Board of Directors and concurrently to the Chief Executive Officer.

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

1. Files and documents in each audit must be recorded in written for (paper or electronic), kept in order so that competent individuals and organizations can exploit and understand the work, performance in the audit report.

2. Internal audit reports, files and documents must be kept in accordance with current regulations of the State and the Company.

Article 21. Ensure and improve the quality of internal audit

1. The internal audit department will maintain a quality improvement and assurance program that covers all aspects of the internal audit department.

2. The program will include an assessment of the internal audit department's compliance with internal audit standards and regulations; assess compliance with the Code of Ethics of the Internal Auditor. The program also evaluates the effectiveness and efficiency of the internal audit department and identifies opportunities for improvement.

3. Re-evaluation of internal audit activities is carried out at the end of the audit and an annual self-assessment of the overall internal audit activities performed by the internal audit department itself to ensure quality of internal audit activities. In case of necessity, it is possible to hire qualified auditing firms to conduct independent external audits at least once every 5 years.

4. The Head of Internal Audit will report to the Board of Directors on the quality assurance and improvement program of the internal audit department, including the results of the annual internal audit and the external audit (if any).

CHAPTER III

RESPONSIBILITIES OF OTHER PARTIES TO INTERNAL AUDIT

Article 22: Responsibilities of the Board of Directors

1. Promulgating the Internal Audit Regulations of the Company.
2. Approve risk-oriented internal audit plan, annual internal audit report.
3. Approve the internal audit budget and resource plan.
4. Receive reports from the Head of Internal Audit on the performance of the internal audit department related to the department's plans and other issues.
5. Decide to act on the appropriate requests of the Board of Management and the Head of Internal Audit to determine if resource limitations or inappropriate scope are present.
6. Create favorable conditions to ensure that the internal audit department fully implements its powers and duties as prescribed.
7. Decide and approve the implementation of recommendations of the internal audit; directing departments to implement recommendations of internal audit; take timely measures when there are recommendations and proposals of the internal audit.

Article 23. Responsibilities of the Supervisory Board

1. Exercising rights and obligations towards internal audit in accordance with the Law on Enterprises.
2. Implement the contents specified in this Regulation.

Article 24. Responsibilities of the Chief Executive Officer

1. Create favorable conditions for the internal audit to perform assigned tasks and direct the divisions to coordinate work with the internal audit in accordance with regulations on internal audit.
2. Urging the divisions to implement the recommendations agreed with the internal audit department or under the direction of the Board of Directors, and notify the internal audit department of the implementation of the agreed recommendations.

3. Ensure that the internal audit department is fully informed of changes and new problems arising in the unit's operations in order to identify relevant risk.

Article 25. Responsibilities of leaders of divisions, units and member companies according to governance standards

1. Create favorable conditions for the internal audit to perform assigned tasks and direct the divisions to coordinate work with the internal audit in accordance with regulations on internal audit.

2. Urging the divisions to implement the recommendations agreed with the internal audit department or under the direction of the Board of Directors, and notify the internal audit department of the implementation of the agreed recommendations.

3. Ensure that the internal audit department is fully informed of changes and new problems arising in the operation of the division, unit or member company in order to identify relevant risks early.

4. Implement the approved internal audit recommendations; take timely measures when there are recommendations and proposals of the internal audit.

Article 26. Responsibilities of divisions, units and member companies according to governance standards

1. Provide all necessary information, documents and records for the internal audit's work at the request of the internal audit department in an honest and accurate manner, without hiding information.

2. Immediately notify the internal audit department when detecting weaknesses, shortcomings, errors, risks, major loss of property or risk of loss of assets.

3. Implement the recommendations agreed with the internal audit department or under the direction of the Board of Directors, the Chief Executive Officer.

4. Create all the most favorable conditions for the internal audit department to work at the highest efficiency.

CHAPTER IV

IMPLEMENTATION ARTICLES

Article 27. Implementation effect

This Regulation takes effect from April 08, 2022

Article 28. Amendment, supplement and replacement of Regulations

1. The Head of Internal Audit is responsible for periodic review of this Regulation and propose necessary amendments, supplements and replacements.

2. The amendment, supplement and replacement of this Regulation shall be decided by the Board of Directors.

Article 29. Implementation

Members of the Board of Directors, General Director, Head of Internal Audit and organizations and individuals in the Company are responsible for implementing this Regulation.

**ON BEHALF OF THE BOD
CHAIRMAN**



Trương Gia Bình

