



SOCIALIST REPUBLIC OF VIET NAM  
Independence – Freedom – Happiness

No.: 831/CBTT – CDC

Hanoi, 01/10/2026

**EXTRAORDINARY INFORMATION DISCLOSURE**

**To:** - State Securities Commission of Viet Nam  
- Ho Chi Minh City Stock Exchange (HOSE)

- 1. Organization** : CDC Construction Joint Stock Company
- Stock Code : CCC
  - Address : LK 18-24, Galaxy 8, Ngan Ha Van Phuc Residential Area, No. 69 To Huu Street, Ha Dong Ward, Hanoi City, Viet Nam.
  - Telephone : +84 24 3943 0888
  - E-mail : info@cdcxd.com.vn

**2. Disclosed Information**

CDC Construction Joint Stock Company hereby discloses information on the issuance of the Company's Internal Audit Regulations pursuant to the Board of Directors' Resolution No. 08/2026/NQ-HĐQT dated 01/10/2026.

- 3.** This information was published on the Company's website on 01/10/2026, at: <https://cdcxd.com.vn/cong-bo-thong-tin/>

We hereby certify that the information disclosed above is true and accurate and assume full responsibility before the law for the contents of this disclosure.

*Attached documents: Resolution of the Board of Directors; Internal Audit Regulations.*

**For and on behalf of the Company** *jh*



**DANG THANH TRANG**  
Chief Executive Officer

**CDC CONSTRUCTION  
JOINT STOCK COMPANY**

No.: 08/2026/NQ-BOD

**SOCIALIST REPUBLIC OF VIETNAM  
Independence – Freedom – Happiness**

Hanoi, 01/10/2026

**RESOLUTION**

*(Re: Review, Update and Issuance of the Company's Internal Audit Regulations)*

**BOARD OF DIRECTORS**

**CDC CONSTRUCTION JOINT STOCK COMPANY**

- Pursuant to the Law on Enterprises 2020, as amended and supplemented, and its implementing regulations;
- Pursuant to the Charter of CDC Construction Joint Stock Company;
- Pursuant to the Minutes of the Meeting of the Board of Directors of CDC Construction Joint Stock Company No. 08/2026/BB-HĐQT dated 01/10/2026.

**RESOLVES:**

**Article 1.** To approve the issuance of the **Internal Audit Regulations of CDC Construction Joint Stock Company**, following the review and update of applicable laws and regulations and taking into account the Company's organizational structure, operations and corporate governance requirements. The Internal Audit Regulations shall take effect from the effective date of this Resolution.

**Article 2.** The Board of Management, relevant departments, units and individuals shall be responsible for implementing the Internal Audit Regulations in accordance with their respective functions, duties and delegated authority.

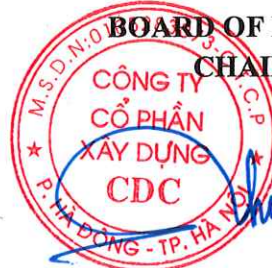
**Article 3.** This Resolution shall take effect from the date of signing.

Members of the Board of Directors, the General Director and relevant departments and units shall be responsible for implementing this Resolution.

**Recipients:**

- As stated in Article 3;
- Board of Supervisors;
- Legal Department for filing.

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



**NGO TAN LONG**



## **INTERNAL AUDIT REGULATIONS**

### **CDC CONSTRUCTION JOINT STOCK COMPANY**

(Issued together with Resolution No. 08./2026/NQ-HĐQT dated 1/10 2026 of the Board of Directors of CDC Construction Joint Stock Company)

Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020, as amended and supplemented, and its implementing regulations;

Pursuant to the Law on Accounting No. 88/2015/QH13 dated November 20, 2015;

Pursuant to the Government's Decree No. 05/2019/ND-CP dated January 22, 2019 on internal audit;

Pursuant to Circular No. 66/2020/TT-BTC dated July 10, 2020 of the Minister of Finance promulgating the Model Internal Audit Regulations applicable to enterprises;

Pursuant to the Charter on Organization and Operation of CDC Construction Joint Stock Company.

## **CHAPTER I**

### **GENERAL PROVISIONS**

#### **Article 1. Scope of Regulation**

These Regulations provide for the objectives, scope of activities, position, duties, powers and responsibilities of internal audit at CDC Construction Joint Stock Company and its relationship with other departments, including the scope and manner of providing information for audit purposes; requirements regarding independence and objectivity; fundamental principles; professional qualification requirements; internal audit quality assurance; and other related matters.

#### **Article 2. Subjects of Application**

These Regulations apply to the Board of Directors, the Board of Supervisors, the General Director, the department/person assigned by the Board of Directors to perform internal audit work, and organizations and individuals involved in the Company's internal audit activities.

#### **Article 3. Interpretation of Terms**

1. Internal audit means the examination, evaluation and supervision of the adequacy, appropriateness and effectiveness of internal control.
2. Internal auditor means a person assigned to perform internal audit work of the Company.

3. Person assigned by the Board of Directors to be in charge of internal audit (if any) means a person appointed, assigned or designated by the Board of Directors to be in charge of the Company's internal audit work in accordance with law and these Regulations.

4. Board of Supervisors means the Board of Supervisors of CDC Construction Joint Stock Company in accordance with the Law on Enterprises, the Company's Charter and relevant internal regulations.

5. Related person of an internal auditor means his/her biological father, biological mother, adoptive father, adoptive mother, father-in-law, mother-in-law, spouse, biological child, adopted child, biological brother, biological sister, brother-in-law and sister-in-law.

6. Department/person performing internal audit means a department or individual appointed, assigned or designated by the Board of Directors to perform internal audit work in a manner appropriate to the Company's organizational model, resources and governance requirements, while ensuring the principles of independence and objectivity in accordance with law and these Regulations.

#### **Article 4. Objectives of Internal Audit**

Through examination, assessment and advisory activities, internal audit provides independent and objective assurance and recommendations regarding:

- a) Whether the Company's internal control system has been appropriately established and operated to prevent, detect and address risks;
- b) Whether the Company's governance and risk management processes are effective and efficient;
- c) Whether the Company achieves its operational and strategic objectives, plans and assigned tasks.

#### **Article 5. Position of Internal Audit**

1. The Company's internal audit work shall be organized and managed by the Board of Directors. The Board of Directors shall decide the organizational model, personnel and method of performing internal audit appropriate to the Company's size, organizational structure, resources and governance requirements from time to time.

2. Internal audit may be performed by a department or individual within the Company assigned by the Board of Directors, or by engaging an external organization or individual in accordance with law, provided that the principles of independence and objectivity are ensured.

3. The department/person assigned to perform internal audit shall be professionally accountable to and report to the Board of Directors on audit plans, scope, results and material issues identified during internal audit.

4. The use of the Company's existing personnel and resources for internal audit shall be considered and decided by the Board of Directors on the basis that conflicts of functions and duties are avoided and the requirements for independence and objectivity are satisfied.

5. Internal audit shall not replace the functions and duties of the Board of Supervisors, the Internal Control Department or other functional units of the Company.

#### **Article 6. Scope of Internal Audit**

1. Internal audit comprises independent and objective assurance and advisory activities designed to add value and improve the Company's operations. Internal audit assists the Company in achieving its objectives by applying a disciplined and systematic approach to evaluate and improve the effectiveness of risk management, control and governance processes.

2. The scope of internal audit covers all activities of the Company, including departments/divisions/blocks, construction sites, project management boards, branches, representative offices and other units under the Company's management, focusing on governance, risk management, internal control and the effectiveness of the performance of assigned responsibilities.

3. The scope includes:

a) Providing assurance through examination and assessment of the adequacy and effectiveness of governance, risk management and internal control to assist the Company in achieving strategic, operational, compliance and financial objectives:

i. Monitoring and evaluating governance processes.

ii. Monitoring and evaluating the effectiveness of enterprise risk management processes.

iii. Assessing risks related to achievement of strategic objectives.

iv. Evaluating systems established to ensure compliance with policies, plans, procedures, laws, financial and accounting regimes and regulations that may materially affect the Company.

v. Examining and confirming the quality and reliability of economic and financial information in financial statements and management accounting reports before approval.

vi. Evaluating measures for safeguarding assets and verifying the existence of such assets when necessary.

vii. Reporting significant risks and control issues, including fraud, governance, finance-accounting, bidding, procurement, contracts, payment-finalization, cost management, quality, schedule, safety and other material risks in construction activities as required by the Board of Directors.

b) Providing in-depth analyses and recommendations based on assessment of data and Company processes:

- i. Evaluating the reliability and integrity of management information systems and the means used to identify, measure, classify and report such information.
- ii. Analyzing activities or programs to determine whether results are consistent with established objectives and purposes.
- iii. Evaluating whether activities or programs are implemented according to plan.
- iv. Evaluating the effectiveness and efficiency of resource utilization.
- c) Providing independent and objective advice and recommendations relating to governance, risk management and internal control processes appropriate to the Company.
- d) Pre-audit: performed before implementation of projects, programs or operating plans of the audited unit to assess reliability of information and documents, economy, feasibility and effectiveness, thereby providing reliable information for management decisions.
- e) Concurrent audit: performed while projects, programs or operating plans are being implemented to assess progress and quality, promptly identify deviations, deficiencies and weaknesses and recommend corrective measures.
- f) Post-audit: performed after completion of projects, programs or operating plans to conduct financial statement, compliance and operational audit objectives.
- g) Advising the Company on selection and control of independent audit services to ensure economy and efficiency.
- h) Periodically reporting on the purpose, authority, responsibilities and performance of the department/person assigned to perform internal audit in relation to its plan.
- i) Examining and evaluating specific activities at the request of the Board of Management and the Board of Directors, consistent with functions and authority and ensuring internal audit independence and objectivity.
- k) Depending on the audit subject, the internal audit plan may combine pre-audit, concurrent audit and post-audit.

## **Article 7. Fundamental Principles of Internal Audit**

### **1. Independence:**

- a) Internal auditors shall not concurrently perform work that is subject to internal audit. Internal audit shall not be subject to interference in performing reporting and assessment duties.
- b) An internal auditor shall not audit activities or units for which he/she was responsible for performing the activity or managing the unit during the preceding three years.

c) An internal auditor shall not audit activities or units for which a related person of such auditor is responsible for performing the activity or managing the unit.

2. Objectivity: Internal auditors shall be objective, accurate, honest and fair in performing internal audit duties.

3. Internal audit shall comply with law and be accountable before law for its activities.

#### **Article 8. Professional Standards**

1. The department/person assigned to perform internal audit shall comply with laws on internal audit, Internal Audit Standards and professional ethical principles issued or promulgated by competent State authorities.

2. The department/person assigned to perform internal audit shall also comply with the Company's relevant internal audit policies and procedures, including the internal audit procedure approved and issued by the Company.

#### **Article 9. Professional Ethical Principles for Internal Audit**

1. Integrity: Internal auditors shall perform professional work honestly, prudently and responsibly; comply with law and disclose information as required by law and internal audit professional requirements; and shall not participate in illegal activities that harm the Company's reputation.

2. Objectivity: Internal auditors shall demonstrate the highest level of professional objectivity in collecting, evaluating and communicating information concerning audited activities and processes, and shall not allow personal interests or any person to improperly influence their judgments and conclusions.

3. Professional competence and due care: Internal auditors shall apply appropriate knowledge, skills and professional experience and act with due care in accordance with applicable professional and technical standards.

4. Confidentiality: Internal auditors shall respect the value and ownership of information provided and shall not disclose such information without authorization, except where disclosure is required by professional responsibility or law.

5. Professional conduct: Internal auditors shall comply with law and relevant regulations and avoid any action that may diminish professional reputation.

6. The person assigned by the Board of Directors to be in charge of internal audit (if any) shall take measures to monitor, assess and manage compliance by internal auditors with professional ethical principles.

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

1. The person assigned by the Board of Directors to be in charge of internal audit (if any) shall consider the size and complexity of audit activities and propose that the Board of Directors decide the resources necessary for internal audit.
2. Such person should possess relevant educational/professional qualifications, sufficient audit experience, in-depth knowledge of the business and other relevant skills.
3. Such person shall assess the skills and knowledge of the department/person assigned to perform internal audit to ensure effective audit execution. Where necessary, the use of external experts/consultants shall be proposed to the Board of Directors for consideration and approval.
4. Such person shall be responsible for the audit activities of internal auditors and for ensuring that approved audit objectives are achieved, and should establish reasonable detailed plans for each audit having regard to its nature and complexity.
5. Internal auditors shall receive necessary training, which should be maintained on an ongoing basis to keep pace with industry developments and enhance professional skills.

#### **Article 11. Powers of the Department/Person Assigned to Perform Internal Audit**

1. To proactively perform duties under the approved audit plan.
2. To be provided with necessary resources to perform approved work.
3. To be fully and promptly provided with all information, documents and records necessary for internal audit.
4. To access and review all business processes and assets when performing internal audit.
5. To access and interview officers and employees on matters related to audit contents.
6. To receive relevant documents, written records and meeting minutes of the Board of Directors and other functional units.
7. To attend internal meetings in accordance with law, the Charter and the Company's internal regulations.
8. To monitor, assess and follow up corrective and improvement activities concerning matters identified and recommended by internal audit.
9. To be protected against obstructive or uncooperative acts of audited units.
10. To receive training to improve the competence of internal auditors.
11. All officers, employees and managers of the Company shall provide records and explanations and fully and promptly cooperate with and support the department/person assigned to perform internal audit.

#### **Article 12. Responsibilities of the Department/Person Assigned to Perform Internal Audit**

1. To maintain confidentiality of documents and information in accordance with law and the Company's regulations.
2. To be accountable to the Board of Directors for internal audit work results and for assessments, conclusions, recommendations and proposals in internal audit reports.
3. To promptly monitor, urge and examine implementation of post-audit recommendations by units of the Company.
4. To organize continuous training to enhance and maintain the professional competence of internal auditors.
5. Other responsibilities in accordance with law and these Regulations.

### **Article 13. Responsibilities and Powers of Internal Auditors**

#### **1. Responsibilities:**

- a) Implement approved audit plans;
- b) Identify sufficient, reliable, relevant and useful information for audit objectives;
- c) Base conclusions and audit results on appropriate analysis and assessment in an independent and objective manner;
- d) Retain relevant information supporting conclusions and audit results;
- d) Be responsible for assigned audit results;
- e) Maintain confidentiality in accordance with law;
- g) Continuously improve professional competence and uphold professional ethics;
- h) Perform other responsibilities in accordance with law and these Regulations.

#### **2. Powers:**

- a) Independently comment, assess, conclude and recommend on audited matters;
- b) Require audited units to promptly and fully provide documents and information relevant to audit contents;
- c) Reserve opinions in writing regarding audit results within the assigned scope;
- d) Exercise other powers in accordance with law and these Regulations.

### **Article 14. Responsibilities and Powers of the Person Assigned by the Board of Directors to Be in Charge of Internal Audit (if any)**

#### **1. Responsibilities:**

- a) Manage and direct the department/person assigned to perform internal audit in carrying out duties;
- b) Ensure that internal audit personnel receive regular training and possess sufficient qualifications and professional competence;
- c) Take measures to ensure independence, objectivity and integrity of internal audit;
- d) Report to the Board of Directors upon identifying weaknesses or deficiencies in the internal control system;
- đ) Be responsible for audit results produced by the department/person assigned to perform internal audit;
- e) Maintain confidentiality in accordance with law;
- g) Perform other responsibilities in accordance with law and these Regulations.

## 2. Powers:

- a) Propose that the Board of Directors issue internal audit regulations, procedures and professional audit methodologies;
- b) Request secondment of personnel from other Company departments and propose engagement of experts or consultants to support or participate in internal audit when necessary, provided internal audit independence and objectivity are ensured;
- c) Attend meetings in accordance with the Company's internal regulations and law;
- d) Independently comment, assess, conclude and recommend on audited matters;
- đ) Require audited units to promptly and fully provide relevant documents and information;
- e) Reserve opinions in writing on audit results;
- g) Exercise other powers in accordance with law and these Regulations.

## **Article 15. Independence and Objectivity of Internal Audit**

1. The department/person assigned to perform internal audit shall not be subject to interference by any organizational factor, including audit selection, scope, procedures, frequency, timing or report contents, so as to maintain the necessary independent and objective mindset.
2. Internal auditors shall have no direct operational responsibility or authority over any audited activity. Accordingly, they shall not perform internal control, design procedures, install systems, prepare records or participate in other activities that may impair their judgment.
3. Internal auditors shall demonstrate the highest level of professional objectivity in collecting, evaluating and communicating information about activities or processes examined, shall fairly

assess all relevant circumstances and shall not be influenced by their own interests or those of others.

4. The person assigned by the Board of Directors to be in charge of internal audit (if any) shall annually report and confirm to the Board of Directors that the independence and objectivity of internal audit activities are ensured.

## **CHAPTER II**

### **INTERNAL AUDIT ACTIVITIES**

#### **Article 16. Internal Audit Methodology**

Internal audit shall apply a “risk-based” audit methodology, prioritizing resources for auditing departments/processes assessed as having a high level of risk.

#### **Article 17. Internal Audit Plan**

1. Based on the organizational model and method of performing internal audit decided by the Board of Directors from time to time, the department/person assigned to perform internal audit shall prepare an internal audit plan and submit it to the Board of Directors for consideration and approval.

2. The internal audit plan shall include at least: scope, subjects, objectives, contents, period, timing, schedule, budget and resources, and shall reserve appropriate time for ad hoc audits.

3. The plan shall be risk-based, prioritizing high-risk operations, departments and projects and taking into account opinions of the Board of Directors, Board of Supervisors and Board of Management. The plan may be adjusted upon material changes in scale of operations, risk developments or resources; material adjustments must be approved by the Board of Directors.

4. The annual internal audit plan shall be approved by the Board of Directors and circulated to the Board of Directors, Board of Supervisors, General Director and relevant units for coordination.

5. High-risk operations/departments shall be considered for inclusion in the audit plan at an appropriate frequency, ensuring compliance with legal requirements on internal audit.

#### **Article 18. Internal Audit Procedure**

The department/person assigned to perform internal audit shall develop a detailed Internal Audit Procedure appropriate to the Company’s operational characteristics and governance model, consult the General Director, and submit it to the Board of Directors for consideration and issuance.

#### **Article 19. Audit Reports and Follow-up of Audit Recommendations**

1. Individual internal audit reports:

a) Each internal audit report shall be prepared by the internal audit team leader/head of audit team or person in charge of the audit and submitted to the Board of Directors within a maximum of 10 working days from completion of the audit. The report shall bear the signature of the person in charge of the audit.

b) The audit report shall clearly state the audit contents and scope; assessments and conclusions and their bases; weaknesses, deficiencies, errors and violations; recommended corrective measures and handling of violations; and proposals for rationalizing and improving business processes, risk management policies and the Company's organizational structure (if any).

c) The audit report shall include comments from management of the audited unit. Where the audited unit disagrees with the audit results, the report shall clearly state the disagreement and reasons.

d) Upon completion, the report shall be sent to the Board of Directors, Board of Supervisors, General Director, audited unit and relevant units to the extent necessary.

## 2. Annual internal audit report:

a) Within 60 days after the end of the financial year, the person assigned by the Board of Directors to be in charge of internal audit (if any) shall prepare the annual internal audit report, submit it to the Board of Directors and concurrently send it to the Board of Supervisors and General Director.

b) The annual report shall at least include: the planned and completed audit work; major deficiencies and violations identified and recommended measures; assessment of internal control relating to audited activities and proposals for improvement; implementation status of audit recommendations; and self-assessment of internal audit achievements and future development directions.

c) The annual internal audit report shall bear the signature of the person assigned by the Board of Directors to be in charge of internal audit (if any).

## 3. Extraordinary reports:

Where serious violations or high risks that may materially affect the Company are identified, the department/person assigned to perform internal audit shall immediately report to the Board of Directors and concurrently send the report to the Board of Supervisors and General Director for coordinated handling within their authority. Such report shall include:

a) Risk issues requiring internal audit attention;

b) Weaknesses arising or identified in the internal control system of the Company or relevant unit;

c) Serious findings requiring direction for handling and remediation by the Board of Directors or General Director;

d) Issues arising or identified together with recommended handling measures.

4. Follow-up of audit recommendations:

a) Examine and assess the timing and results of work performed by audited units pursuant to internal audit recommendations.

b) Report follow-up results to the Board of Directors and concurrently send them to the Board of Supervisors and General Director.

**Article 20. Retention of Internal Audit Reports, Records and Documents**

1. Records and documents for each audit shall be documented in writing (paper or electronic) and retained in an orderly manner so that authorized persons and organizations can review and understand the work performed and results stated in the audit report.

2. Internal audit reports, records and documents shall be retained in accordance with applicable State regulations and the Company's regulations.

**Article 21. Internal Audit Quality Assurance and Improvement**

1. The department/person assigned to perform internal audit shall ensure and improve the quality of internal audit activities in a manner appropriate to applicable law, the scale, organizational method and internal audit activities of the Company.

2. The program shall include assessment of compliance by the department/person assigned to perform internal audit with internal audit regulations and standards and assessment of compliance by internal auditors with ethical rules. It shall also assess effectiveness and efficiency and identify improvement opportunities.

3. Internal audit activities shall be reviewed at the end of each audit and self-assessed annually. Where necessary, the Board of Directors may engage qualified organizations or experts to independently assess internal audit quality.

4. The person assigned by the Board of Directors to be in charge of internal audit (if any) shall report to the Board of Directors and concurrently send to the Board of Supervisors information on the quality assurance and improvement program, including annual internal assessment results and external assessments (if any).

**CHAPTER III**

**RESPONSIBILITIES OF PARTIES IN RELATION TO INTERNAL AUDIT**

**Article 22. Responsibilities of the Board of Directors**

1. Decide the organizational model, method of implementation, personnel and resources for internal audit in accordance with law, the Company's organizational structure and operations from time to time.

2. Where existing Company personnel and resources are used for internal audit, decide the assignment, scope of duties and reporting mechanism on the basis of ensuring independence and objectivity.
3. Issue the Company's Internal Audit Regulations and Internal Audit Procedure within its authority.
4. Approve the risk-based internal audit plan and annual internal audit report.
5. Approve the internal audit budget and resource plan.
6. Receive reports from the person assigned by the Board of Directors to be in charge of internal audit (if any) regarding performance of the department/person assigned to perform internal audit against its plan and other matters.
7. Decide appropriate actions in response to requests of the Board of Management and the person assigned to be in charge of internal audit (if any) to determine whether any inappropriate resource or scope limitations exist.
8. Facilitate the department/person assigned to perform internal audit in fully exercising its powers and duties.
9. Decide and approve implementation of internal audit recommendations; direct departments to implement such recommendations; and take timely measures in response to internal audit recommendations and proposals.

### **Article 23. Responsibilities of the Board of Supervisors**

The Board of Supervisors shall exercise its rights and obligations regarding internal audit in accordance with law, the Company's Charter and these Regulations; it shall coordinate without interfering with the professional independence of internal audit.

1. Receive the annual internal audit plan, internal audit reports and other relevant reports as prescribed.
2. Discuss with the Board of Directors and the person assigned to be in charge of internal audit (if any) risks and control, governance and compliance matters within the functions of the Board of Supervisors.
3. Coordinate and share necessary information to minimize overlap between activities of the Board of Supervisors and internal audit, consistent with each party's functions and authority.
4. Monitor and supervise implementation of relevant recommendations within its functions and duties.
5. Perform other responsibilities in accordance with law, the Company's Charter and relevant internal regulations.

#### **Article 24. Responsibilities of the General Director**

1. Facilitate internal audit in performing assigned duties and direct departments to coordinate with internal audit in accordance with these Regulations.
2. Urge departments to implement recommendations agreed with the department/person assigned to perform internal audit or as directed by the Board of Directors; inform the department/person assigned to perform internal audit of implementation status.
3. Ensure that the department/person assigned to perform internal audit is fully informed of changes and new developments in the Company's operations in order to identify relevant risks at an early stage.

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

1. Facilitate internal audit in performing assigned duties and direct relevant units to coordinate with internal audit in accordance with these Regulations.
2. Urge departments to implement recommendations agreed with the department/person assigned to perform internal audit or as directed by the Board of Directors, and inform such department/person of implementation status.
3. Ensure that the department/person assigned to perform internal audit is fully informed of changes and new developments in the relevant department/unit to enable early identification of risks.
4. Implement approved internal audit recommendations and take timely measures in response to internal audit recommendations and proposals.

#### **Article 26. Responsibilities of Audited Departments/Units**

1. Truthfully and accurately provide all information, documents and records necessary for internal audit as requested by the department/person assigned to perform internal audit and shall not conceal information.
2. Immediately notify the department/person assigned to perform internal audit upon identifying weaknesses, deficiencies, violations, risks, material asset losses or risks of asset loss.
3. Implement recommendations agreed with the department/person assigned to perform internal audit or as directed by the Board of Directors or General Director within their respective authority.
4. Provide the most favorable conditions for the department/person assigned to perform internal audit to work effectively.

### **CHAPTER IV**

### **IMPLEMENTATION PROVISIONS**

#### **Article 27. Effectiveness**

These Regulations shall take effect from the effective date of the Resolution of the Board of Directors issuing these Regulations.

#### **Article 28. Amendment, Supplementation and Replacement of the Regulations**

1. The department/person assigned by the Board of Directors to perform internal audit shall review these Regulations and propose amendments, supplements or replacement where necessary.

2. Any amendment, supplementation or replacement of these Regulations shall be subject to decision by the Board of Directors.

#### **Article 29. Implementation**

Members of the Board of Directors, the Board of Supervisors, the General Director, the department/person assigned to perform internal audit, heads of units and relevant organizations and individuals within the Company shall be responsible for implementing these Regulations.

**FOR AND ON BEHALF OF THE  
BOARD OF DIRECTORS  
CHAIRMAN  
(Signed)  
NGO TAN LONG**

