
REGULATIONS ON THE OPERATION OF THE AUDIT COMMITTEE

BINH THUAN HIGH QUALITY PLASTIC JOINT STOCK COMPANY

First issued pursuant to Resolution of the Board of Directors No. 03-10/2024/NQ-BQP dated October 22, 2024 and amended and supplemented for the first time pursuant to Resolution of the General Meeting of Shareholders No. 14-09/2026/NQ-BQP dated September 26, 2026



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- Pursuant to the Law on Securities No. 54/2019/QH14 adopted by the National Assembly of the Socialist Republic of Vietnam on November 26, 2019, and its amendments and supplements from time to time;
- Pursuant to the Law on Enterprises No. 59/2020/QH14 adopted by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020, and its amendments and supplements from time to time;
- Pursuant to 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 its amendments and supplements from time to time;
- Pursuant to Circular No. 116/2020/TT-BTC dated 31 December 2020 of the Minister of Finance guiding a number of provisions on corporate governance applicable to public companies under 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 its amendments and supplements from time to time;
- Pursuant to the Charter on Organization and Operation of Binh Thuan High Quality Plastic Joint Stock Company;
- Pursuant to Resolution of the General Meeting of Shareholders No. 14-09/2026/NQ-BQP dated September 26, 2026.

The Board of Directors hereby issues the regulations on the operation of the audit committee Binh Thuan High Quality Plastic Joint Stock Company.

The Regulations on the Operation of the Audit Committee of Binh Thuan High Quality Plastic Joint Stock Company comprise the following contents:

Article 1. Scope of Regulation and Applicable Entities

1. Scope of regulation: These Regulations on the Operation of the Audit Committee prescribe the organizational and personnel structure, operating principles, rights and obligations of the Audit Committee and its members, in order to ensure their operations comply with the Law on Enterprises, the Company's Charter and other relevant laws and regulations.
2. **Applicable entities:** These Regulations on the Operation of the Audit Committee shall apply to the Audit Committee and its members.
3. Definitions and abbreviations:
 - a. **"Company"** means Binh Thuan High Quality Plastic Joint Stock Company;
 - b. **"Law on Enterprises"** means Law on Enterprises No. 59/2020/QH14 adopted by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020, and its amendments and supplements from time to time;

- c. **"Law on Securities"** means Law on Securities No. 54/2019/QH14 adopted by the National Assembly of the Socialist Republic of Vietnam on November 26, 2019, and its amendments and supplements from time to time;
- d. **"Decree No. 155/2020/ND-CP"** means Decree No. 155/2020/ND-CP promulgated by the Government on December 31, 2020, detailing the implementation of a number of articles of the Law on Securities, and its amendments and supplements from time to time;
- e. **"Company's Charter"** means the Charter on Organization and Operation of Binh Thuan High Quality Plastic Joint Stock Company;
- f. **"Executive Officer"** means the Director, Deputy Director(s), Chief Accountant and other executive officers as provided for in the Company's Charter;
- g. **"Company Manager"** means a manager of the Company, including the Chairman of the Board of Directors, members of the Board of Directors, the Director and other individuals holding managerial positions as provided for in the Company's Charter;
- h. **"Related Person"** means an individual or organization as defined in Clause 46, Article 4 of the Law on Securities;
- i. Terms defined in the Charter on Organization and Operation of Binh Thuan High Quality Plastic Joint Stock Company shall have the same meanings in these Regulations, unless otherwise defined in this Article. References to one or more provisions or other documents shall include any amendments thereto or documents replacing them.

Article 2. Operating Principles of the Audit Committee

1. The Audit Committee shall report directly in writing to the Board of Directors and shall not be subject to interference in the performance of its duties, so as to ensure the Company's compliance with all applicable laws and regulations.
2. Members of the Audit Committee shall perform their duties in compliance with applicable laws and relevant regulations and shall not engage in any activities that may adversely affect their professional reputation.
3. Members of the Audit Committee shall not disclose any information provided to them, except where such disclosure is required by law.
4. Members of the Audit Committee shall act honestly and independently and shall not be subject to any influence or domination by any person when making their conclusions.

Article 3. Rights and Obligations of the Audit Committee

The Audit Committee shall have the following rights and obligations:

1. To oversee the integrity of the Company's financial statements and official disclosures relating to the Company's financial results;
2. To review the Company's internal control and risk management systems;

3. To review related-party transactions falling under the approval authority of the Board of Directors or the General Meeting of Shareholders and make recommendations regarding transactions that require approval by the Board of Directors or the General Meeting of Shareholders;
4. To oversee the Company's internal audit function;
5. To recommend the independent audit firm, audit fees and relevant terms of the engagement contract with the audit firm for approval by the Board of Directors before submission to the Annual General Meeting of Shareholders for approval;
6. To monitor and assess the independence and objectivity of the audit firm and the effectiveness of the audit process, particularly where the Company engages the audit firm to provide non-audit services;
7. To oversee and ensure the Company's compliance with applicable laws and regulations, requirements of regulatory authorities and other internal regulations of the Company;
8. To have the right to access documents relating to the Company's operations and to discuss with other members of the Board of Directors, Director, Chief Accountant and other managerial personnel in order to obtain information necessary for the performance of the Audit Committee's duties;
9. To have the right to request representatives of the approved audit organization to attend and respond to matters relating to the audited financial statements at meetings of the Audit Committee;
10. To engage external legal, accounting or other advisory services when necessary;
11. To formulate and submit to the Board of Directors policies for identifying and managing risks, and propose to the Board of Directors solutions for addressing risks arising from the Company's operations;
12. To prepare written reports and submit them to the Board of Directors upon detecting that a member of the Board of Directors, Director or another manager has failed to fully perform his/her responsibilities as prescribed by the Law on Enterprises and the Company's Charter;
13. To formulate the Regulations on the Operation of the Audit Committee and submit them to the Board of Directors for approval;
14. Other rights and obligations as provided for in the Company's Charter.

Article 4. Composition of the Audit Committee

1. The Audit Committee shall consist of at least two (02) members. The Chairperson of the Audit Committee must be an independent member of the Board of Directors. Other members of the Audit Committee must be non-executive members of the Board of Directors.
2. Members of the Audit Committee must have knowledge of accounting and auditing, and a general understanding of the law and the Company's operations, and must not fall into any of the following cases:
 - a. Being employed in the Company's accounting or finance department;
 - b. Being a member or employee of an approved audit organization that has audited the Company's financial statements during the preceding three (03) consecutive years.
3. The Chairperson of the Audit Committee must hold a university degree or higher in one of the following majors: economics, finance, accounting, auditing, law or business administration, unless otherwise provided with higher standards in the Company's Charter.
4. The appointment of the Chairperson and other members of the Audit Committee must be approved by the Board of Directors at a meeting of the Board of Directors.

5. The remuneration and operating expenses of the Audit Committee and its members shall be determined by the General Meeting of Shareholders and shall be reported to the Annual General Meeting of Shareholders and disclosed in the Company's Annual Report.

Article 5. Meetings of the Audit Committee

1. The Audit Committee shall hold meetings at least two (02) times a year. Minutes of each meeting shall be prepared in a detailed and clear manner and shall be properly maintained and archived. The person recording the minutes and all Audit Committee members attending the meeting must sign the meeting minutes.
2. The Audit Committee shall adopt decisions by voting at meetings, by collecting written opinions, or through other forms as prescribed by the Company's Charter. Each member of the Audit Committee shall have one vote. A decision of the Audit Committee shall be adopted if it is approved by a majority of the members attending the meeting. In the event of an equal number of votes, the final decision shall be made in accordance with the opinion of the Chairperson of the Audit Committee.

Article 6. Report on the Activities of the Independent Member of the Board of Directors on the Audit Committee at the Annual General Meeting of Shareholders

1. The independent member of the Board of Directors serving on the Audit Committee shall be responsible for reporting on the activities of the Audit Committee at the Annual General Meeting of Shareholders.
2. The report on the activities of the independent member of the Board of Directors serving on the Audit Committee at the Annual General Meeting of Shareholders must include the following contents:
 - a. Remuneration, operating expenses and other benefits of the Audit Committee and each member of the Audit Committee in accordance with the Law on Enterprises and the Company's Charter;
 - b. Summary of meetings of the Audit Committee and the conclusions and recommendations of the Audit Committee;
 - c. Results of the supervision of the Company's financial statements, operations and financial position;
 - d. Report on the assessment of transactions between the Company, its subsidiaries and other companies over which the Company exercises control of more than fifty percent (50%) of charter capital, on the one hand, and members of the Board of Directors, the Director, other executive officers of the Company and their related persons, on the other hand; and transactions between the Company and companies in which a member of the Board of Directors, the Director or another executive officer of the Company is a founding member or has been a company manager during the three (03) years immediately preceding the transaction;
 - e. Results of the assessment of the Company's internal control and risk management systems;
 - f. Results of the supervision of the Board of Directors, the Director and other executive officers of the Company;
 - g. Results of the assessment of the coordination of activities between the Audit Committee and the Board of Directors, the Director and the shareholders;

Article 7. Effectiveness

1. The Regulations on the Operation of the Audit Committee of Binh Thuan High Quality Plastic Joint Stock Company comprise seven (07) Articles, are adopted by the General Meeting of Shareholders, and shall take effect in accordance with applicable laws and regulations.
2. Any amendments or supplements to these Regulations (if any) shall be made pursuant to a resolution of the General Meeting of Shareholders or a decision of the Board of Directors or the Company's legal representative, within the scope of authorization granted by the General Meeting of Shareholders and in compliance with applicable laws and regulations.

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



CHAIRMAN

NGUYEN THANH TUNG

**APPENDIX: BASIS FOR THE ISSUANCE, AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS ON THE OPERATION OF THE AUDIT COMMITTEE****BINH THUAN HIGH QUALITY PLASTIC JOINT STOCK COMPANY**

NO.	CONTENTS	LEGAL BASIS
1	Regulations on the Operation of the Audit Committee <i>(First issuance)</i>	Resolution of the Board of Directors No. 03-10/2024/NQ-HĐQT dated 22 October 2024
2	Regulations on the Operation of the Audit Committee <i>(1st amendment)</i>	Resolution of the General Meeting of Shareholders No. 14-09/2026/NQ-BQP dated September 26, 2026

