

**TASECO LAND INVESTMENT
JOINT STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Độc lập – Tự do – Hạnh phúc

No: 482 /2026/CBTT-TASECO LAND

Hanoi, April 3rd, 2026

EXTRAORDINARY INFORMATION DISCLOSURE

To: Ho Chi Minh Stock Exchange.

- 1. Name of organization:** TASECO LAND INVESTMENT JOINT STOCK COMPANY
- Stock code:** TAL
- Address:** 1st Floor, NO2-T1 Building, Diplomatic Complex, Xuan Tao Road, Xuan Dinh Ward, Hanoi City.
- Phone:** 024 3793 2525
- Fax:** 024 3793 2626

2. Content of information disclosure:

Taseco Land Investment Joint Stock Company discloses the Board of Directors Resolution No. 08/2026/NQ-HĐQT dated April 3rd, 2026 regarding approval of the convening of the 2026 Annual General Meeting of Shareholders and the issuance of the Internal Audit Regulations of Taseco Land Investment Joint Stock Company.

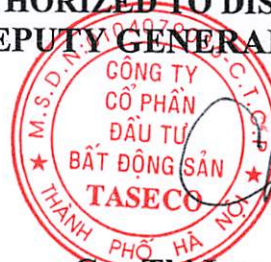
3. This information was posted on Taseco Land website on April 3rd, 2026 at this link: <https://tasecoland.vn/cong-bo-thong-tin-252347>

We hereby declare to be responsible for the accuracy and completeness of the above information.

Attached documents:

the Board of Directors Resolution
No. 08/2026/NQ-HĐQT dated
April 3rd, 2026.

PARTY AUTHORIZED TO DISCLOSE INFORMATION
DEPUTY GENERAL DIRECTOR



Cao Thị Lan Hương

RESOLUTION

On the convening of the 2026 Annual General Meeting of Shareholders and the issuance of the Internal Audit Regulations of Taseco Land Investment Joint Stock Company

**THE BOARD OF DIRECTORS
OF TASECO LAND INVESTMENT JOINT STOCK COMPANY**

Pursuant to the Law on Enterprises 2020 and its amendments and guiding documents for implementation;

Pursuant to the Law on Securities 2019 and its guiding documents for implementation;

Pursuant to the Charter of Taseco Land Investment Joint Stock Company (the “Company”);

Pursuant to the Minutes of the Board of Directors Meeting No. 08/2026/BB-HĐQT dated April 2nd, 2026.

HEREBY RESOLVES:

Article 1. Approval of the convening of the 2026 Annual General Meeting of Shareholders with the following details:

1. Expected time: 2:30 PM, Saturday, April 25, 2026;
2. Venue: Pacific 1 & 2 Room, 2nd Floor, PAN PACIFIC Hanoi Hotel, No. 1 Thanh Nien Street, Ba Dinh Ward, Hanoi.

Article 2. Approval of Regulations, Reports and Proposals to be submitted to the 2026 Annual General Meeting of Shareholders

1. Rules of Procedure of the 2026 Annual General Meeting of Shareholders;
2. Report on the Company’s business performance and the Board of Directors’ activities in 2025; business plan and the Board of Directors’ activity plan for 2026;
3. Report on the activities of Independent Members of the Board of Directors and the evaluation results of such independent members on the Board of Directors’ performance;
4. Report on the activities of the Supervisory Board in 2025 and its plan for 2026;
5. Proposal on approval of the audited financial statements for 2025;
6. Proposal on profit distribution for 2025 and profit distribution plan for 2026;;
7. Proposal on approval of the list of independent auditing firms to audit the 2026 financial statements;
8. Proposal on amendments and supplements to the Company Charter, the Internal Corporate Governance Regulations, and the Regulations on operation of the Board of Directors;
9. Proposal on the share issuance plan for dividend payment to existing shareholders;
10. Proposal on the share issuance plan to increase charter capital from equity;
11. Proposal on the share issuance plan under the employee stock ownership plan (ESOP).
(The Rules of Procedure, Reports and Proposals are attached to this Resolution).

Article 3. “The Internal Audit Regulations of Taseco Land Investment Joint Stock Company” are hereby issued together with this Resolution.

Authorize the Chairman of the Board of Directors to sign and promulgate the Internal Audit Regulation in accordance with the contents approved by the Board of Directors.



Article 4. Implementation of the organization of the 2026 Annual General Meeting of Shareholders

1. The Chairman of the Board of Directors is assigned to: (i) update, amend and supplement the contents to be submitted to the 2026 AGM; (ii) provide overall direction for all matters relating to the organization of the 2026 AGM in compliance with applicable laws and the Company Charter.

2. The General Director is assigned to: (i) establish the Shareholders' Eligibility Verification Committee; (ii) direct relevant departments/divisions to prepare and implement necessary procedures for organizing the 2026 AGM in accordance with applicable laws.

Article 5. Members of the Board of Directors, the General Director, Deputy General Directors, Chief Accountant, and Heads of relevant departments/divisions shall be responsible for implementing this Resolution./.

Recipients:

- As stated in Article 5;
- Supervisory Board (b/c);
- Archived: VT, PC.

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



Pham Ngoc Thanh



Hanoi, April 2nd, 2026

**INTERNAL AUDIT REGULATIONS
OF TASECO LAND INVESTMENT JOINT STOCK COMPANY**

Pursuant to the Enterprise Law No. 59/2020/QH14 dated 17 June 2020; Law No. 76/2025/QH15 dated 17 June 2025 amending and supplementing several articles of the Enterprise Law, and the guiding documents for its implementation;

Pursuant to the Law on Securities No. 54/2019/QH14 dated 26 November 2019; the Law amending and supplementing a number of articles of the Law on Securities, the Law on Accounting, the Law on Independent Audit, the Law on State Budget, the Law on Management and Use of Public Assets, the Law on Tax Administration, the Law on Personal Income Tax, the Law on National Reserves, and the Law on Handling of Administrative Violations No. 56/2024/QH15 dated 29 November 2024;

Pursuant to Decree No. 155/2020/NĐ-CP of the Government dated 31 December 2020 detailing the implementation of several articles of the Law on Securities;

Pursuant to Decree No. 245/2025/NĐ-CP of the Government dated 11 September 2025 amending and supplementing several articles of Decree No. 155/2020/NĐ-CP dated 31 December 2020 of the Government detailing the implementation of several articles of the Law on Securities;

Pursuant to Circular No. 116/2020/TT-BTC dated December 31, 2020 of the Ministry of Finance guiding a number of articles on corporate governance applicable to public companies under Decree No. 155/2020/NĐ-CP;

Pursuant to Decree No. 05/2019/NĐ-CP dated January 22, 2019 on internal audit;

Pursuant to Circular No. 66/2020/TT-BTC dated July 10, 2020 promulgating the model internal audit regulations applicable to enterprises;

Pursuant to the Charter of Taseco Land Investment Joint Stock Company (hereinafter referred to as the “Company” or “Taseco Land”);

Pursuant to the Resolution of the Board of Directors No. 08/2026/NQ-HĐQT dated April 2nd, 2026.

The Internal Audit Regulations of Taseco Land Investment Joint Stock Company include the following contents:

CHAPTER I
GENERAL PROVISIONS

Article 1. Scope of regulation

These Regulations provide for the objectives, scope of activities, position, functions, powers and responsibilities of internal audit within Taseco Land Investment Joint Stock Company (the “Company”), and its relationships with other departments, including the scope and methods of information provision for audit purposes; and set out requirements on independence, objectivity, fundamental principles, professional qualifications, quality assurance of internal audit, and other related matters.

Article 2. Subjects of application

These Regulations apply to all members of the internal audit function of the Company and all organizations and individuals within the Company involved in internal audit activities across the enterprise, including the head office, branches and representative offices.

Article 3. Interpretation of term

1. Internal audit means the examination, evaluation and monitoring of the adequacy, appropriateness and effectiveness of internal controls.

2. Internal audit practitioner means a person performing internal audit activities of the Company.

3. Internal audit head means the person designated by a competent authority in accordance with applicable laws or assigned by the Company to be in charge of internal audit activities.

4. Related people of an Internal audit practitioner include biological parents, adoptive parents, parents-in-law, spouse, biological and adopted children, siblings, brothers-in-law and sisters-in-law.

Article 4. Objectives of internal audit

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

1. The Company’s internal control system is appropriately established and effectively operated to prevent, detect and address the Company’s risks;

2. The Company’s governance processes and risk management processes ensure effectiveness and efficiency;

3. The Company’s operational objectives, strategic objectives, plans and assigned tasks are achieved.

Article 5. Position of internal audit

1. The internal audit function is established by the Board of Directors of the Company. The Board of Directors directly supervises the internal audit function.

2. The Internal audit head shall report professionally to the Board of Directors.

3. The Internal audit head shall report on daily administrative matters (e.g. audit schedule notifications, travel arrangements, expenses, etc.) directly to the General Director or a person authorized by the General Director.

4. The Internal audit head has the right to report and communicate directly with the Board of Directors when necessary.

5. The Internal audit head shall periodically report to the Board of Directors on the purpose, authority, responsibilities and performance of the internal audit function in relation to its audit plan. Such reports shall also include significant risk and control issues, fraud risks, governance issues and other necessary matters or as required by the Executive Board and the Board of Directors.

Article 6. Scope of internal audit

1. Internal audit comprises 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 enhance the effectiveness of risk management, control and governance processes.

2. The scope of internal audit includes, but is not limited to, the examination and evaluation of the adequacy and effectiveness of governance, risk management and internal control, as well as the quality and performance in carrying out assigned responsibilities and making recommendations for improvement to achieve the Company's objectives and purposes.

3. The scope of internal audit includes:

a) Providing assurance through the examination and evaluation of the adequacy and effectiveness of governance, risk management and internal control systems to support the achievement of the Company's strategic, operational, compliance and financial objectives:

(i) Monitoring and evaluating governance processes.

(ii) Monitoring and evaluating the effectiveness of the Company's risk management processes.

(iii) Assessing risks related to the achievement of the Company's strategic objectives.

(iv) Evaluating systems established to ensure compliance with policies, plans, procedures, laws, financial and accounting regimes and regulations that may have a significant impact on the Company.

(v) Testing and attesting the quality and reliability of economic and financial information of the financial statement and executive accounting reports before submission thereof for approval.

(vi) Evaluating means of protection of assets and the existence of these assets where necessary.

(vii) Reporting significant risks and control issues, including fraud risks, governance issues and other necessary matters or as required by the Executive Board and the Board of Directors.

b) Making in-depth analyses and recommendations based on data assessment and processes of the enterprise:

(i) Evaluating the reliability and integrity of the management information system and means by which such information is determined, measured, sorted and reported.

(ii) Analyzing activities or programs to determine whether findings and results are consistent with established goals and objectives.

(iii) Assessing whether activities or programs are performed according to the plan.

(iv) Assessing the effectiveness and efficiency of resources used.

c) Providing consultations and recommendations independently and objectively: Performing consulting activities related to management, risk management and internal control processes appropriate to the Company.

d) Conducting pre-engagement activities: These activities are performed before the implementation of the audited department's/unit's projects, activity plans or programs, serving the purpose of assessing the reliability of information, documents, the economy, feasibility and effectiveness of these projects, activity plans and programs; may help management gain reliable information to make decisions.

e) Conducting simultaneously engaged audit activities: These activities are performed during the ongoing implementation of the audited department's/unit's activity plans and projects, aiming to evaluate the progress and quality of the activity performance process; detect and promptly recommend measures to correct deviations, shortcomings and weaknesses arising in the process of implementing projects, programs and work plans in order to ensure the best implementation of objectives of the project or plan of the audited department/unit.

f) Conducting post-engagement activities: These activities are performed after the implementation of the audited department/unit completes their project, program, and activity plan in order to carry out the contents and objectives of the financial statement, compliance and operational audit on operations of the audited department/unit.

g) Providing the Company with counseling for selection and control of independent audit services to ensure the economy and efficiency.

h) Periodically reporting on the purposes, authority, responsibility and performance of the internal audit department in relation to the department's plan.

i) Examining and evaluating specific activities as requested by the Executive Board and the Board of Directors.

k) Depending on the subject of the audit, when planning an internal audit, it is possible to combine pre-engagement, simultaneously engaged audit and post-engagement activities.

Article 7. Core principles of internal audit

1. Independence:

a) Internal audit practitioners shall not be allowed to simultaneously undertake the works defined as the subjects of internal audit. The internal audit is free from any interference during the performance of reporting and assessment tasks and functions.

b) Internal audit practitioners shall not be allowed to get involved in auditing activities and departments/units where they assume operational or executive responsibilities over the last 3 years.

c) Internal audit practitioners shall not be allowed to get involved in auditing activities and departments/units where their related persons assume operational or executive responsibilities.

2. Objectivity: Internal audit practitioners must ensure the objectivity, accuracy, integrity and impartiality during the process of performing internal audit engagements.

3. Complying with laws and assume legal liability for internal audit activities.

Article 8. Standards for professional practice of internal auditing

1. The internal audit department must comply with legal regulations on internal audit, the internal audit standards and code of ethics issued or announced by the competent regulatory authority.

2. In addition, the internal audit department must comply with the relevant policies and procedures of the Company regarding internal audit, even including internal audit procedures that have been approved and put to use by the Company.

Article 9. Code of ethics for internal audit

1. Integrity: Internal audit practitioners must perform audit activities in an honest and discreet manner and with a high sense of responsibility; must observe provisions of laws and declare necessary information according to regulatory and professional requirements as to internal auditing; shall be prohibited from participating in illegal acts causing harm to the Company's reputation.

2. Objectivity: Internal audit practitioners must ultimately express their professional objectivity with respect to the collection, assessment and exchange of information about audited activities and processes. Internal audit practitioners may give their objective comments on all of the related circumstances and must not be affected or controlled by personal interests or any person while making their judgements and conclusions.

3. Professional capabilities and discretion: Internal audit practitioners must employ their internal audit knowledge, skills and professional experience in performing internal audit engagements. They must also act in a discreet manner and in conformity with professional and technical standards currently in use.

4. Confidentiality: Internal audit practitioners must respect values and ownership of

provided information and shall be banned from revealing such information without permission from competent authorities, except in case disclosure of such information falls into their assigned duties or conform to requirements laid down in laws.

5. Professional conduct: Internal audit practitioners must comply with laws and relevant regulations and must be prevented from performing any act that may reduce their professional reputation.

6. Internal audit heads must take monitoring, assessment and management measures in order to ensure that internal audit practitioners comply with the code of ethics for internal audit.

Article 10. Competencies in performing internal audit engagements

1. Internal audit heads shall, after making a review on the scale and extent of complexity of audit activities and audit engagements, submit it to Board of Directors to seek their decision on which resources are necessary to the internal audit department. Internal audit heads shall establish the appropriate standards for recruiting internal audit practitioners.

2. Internal audit heads should have relevant education/expertise and adequate audit experience. Internal audit heads should also have in-depth knowledge about business operations and other relevant skills.

3. Internal audit heads should evaluate skills and knowledge of the internal audit department for the effective performance of process audits. Where necessary, it is possible to hire independent experts/consultants. Internal audit heads shall prepare a plan to hire independent experts/consultants which will be then submitted to the Board of Directors to consult with them on such plan before seeking approval from the Board of Directors. Internal audit heads shall be responsible for internal audit activities related to results received from these experts/consultants.

4. Internal audit heads shall be responsible for internal audit activities performed by internal audit practitioners. Internal audit heads should ensure that audit objectives outlined in an approved audit plan have been met. Internal audit heads should establish a reasonable detailed plan to complete each audit engagement (from the beginning to the issuance of an audit report) after considering the nature and complexity of that audit engagement.

5. Internal audit heads should be trained to gain necessary knowledge to perform the audit work. Such training should be maintained on a regular basis so that internal audit practitioners at all levels can keep up with industry developments and improve their professional skills. Internal audit heads should ensure that internal audit practitioners are trained through the appropriate work.

Article 11. Authority of internal audit departments

1. Actively perform tasks specified in approved audit plans.

2. Receive resources necessary to carry out their work according to the approved plans.
3. Fully and promptly receive all the necessary information, documents and records for internal audit activities.
4. Have access to and review all professional processes and assets during the process of internal audit.
5. Meet and interview all staff members of audited units to collect their opinions about issues related to the subject matters of the internal audit.
6. Receive documents, records and meeting minutes from the Board of Directors and other subordinate departments involved in the internal audit work.
7. Attend internal meetings in accordance with laws and the Company's statutes or internal rules.
8. Oversee, assess and monitor correction, remedial or improvement actions taken by leaderships of audited units and departments with respect to issues that internal audit practitioners have recorded and given recommendations on.
9. Have access to protection against refusal of collaboration of audited departments/units.
10. Have access to training in improving competencies of internal audit practitioners of internal audit departments.
11. All officers, employees and management at all levels within the Company shall be responsible for providing adequate and timely documentation, giving explanations, fully and promptly cooperating and assisting internal audit departments in performing their roles and responsibilities.

Article 12. Responsibilities of internal audit departments

1. Protect confidentiality of records, documents and information in accordance with regulations in force and rules of the Company.
2. Bear responsibility to the Board of Directors for internal audit results, assessments, conclusions, recommendations and proposals included in internal audit reports.
3. Promptly monitor, facilitate and inspect the results of implementation of post-audit recommendations of subordinate and affiliated departments/units of the Company.
4. Organize regular training sessions in order to improve and assure professional competences of internal audit practitioners.
5. Assume other responsibilities prescribed by laws and internal audit rules of the Company.

Article 13. Responsibilities and authority of internal audit practitioners

1. Responsibilities:

- a) Carry out internal audit plans that have already been approved;

- b) Identify information that is sufficient, reliable, proper and useful to accomplish audit objectives;
- c) Rely on appropriate analyses and assessments in order to give independent and unbiased audit conclusions and results;
- d) Store related information in order to support audit conclusions and produce audit results;
- e) dd) Bear responsibility for results of assigned internal audits;
- f) Ensure information security in accordance with laws;
- g) Incessantly improve professional competencies and adhere to professional ethics;
- h) Assume other responsibilities prescribed by laws and internal audit rules of the Company.

2. Authority:

- a) In the process of carrying out internal audits, exercise independent rights to give their opinions, comments, assessments and recommendations about audited matters;
- b) Request audited department/units to provide materials, documents and information related to audited matters in a timely and sufficient manner;
- c) Retain and reserve written opinions on audit results within the scope of their assigned tasks;
- d) Exercise other rights defined under laws and internal audit rules of the Company.

Article 14. Rights and responsibilities of internal audit heads

1. Responsibilities:

- a) Manage and administer internal audit departments to ensure that they perform tasks in accordance with regulations in force;
- b) Ensure that internal audit staff members have access to regular training, possess necessary qualifications and competencies to perform assigned tasks;
- c) Implement measures in order to ensure independence, objectivity and truthfulness of internal audits;
- d) Report to the Board of Directors when discovering weaknesses and defects of the internal control system;
- e) dd) Assume responsibility for results of internal audits conducted by internal audit departments;
- f) Ensure information security in accordance with laws;
- g) Assume other responsibilities prescribed by laws and internal audit rules of the Company.

2. Rights and authority:

- a) Petition the Board of Directors to issue internal audit rules and procedures as well as

internal audit approaches;

b) Request staff members of other departments to be summoned to get involved in internal audit activities; request hiring of experts and consultants to set up an internal audit department and take part in internal audits where necessary provided that the independence of internal audits is ensured;

c) Attend meetings in accordance with internal rules of their units and legislative regulations;

d) In the process of carrying out internal audits, exercise independent rights to give their opinions, comments, assessments and recommendations about audited matters;

e) Request audited department/units to provide materials, documents and information related to subject matters of the internal audit in a timely and sufficient manner;

f) Retain and reserve written opinions on audit results;

g) Exercise other rights defined under laws and internal audit rules of the Company.

Article 15. Independence and objectivity of internal audits

1. The internal audit team shall not be tampered with by any factors within an organization, including those related to audit options, scope, procedures, frequency, timing or content of the reporting, in order to allow the maintenance of the necessary independent and objective mental attitude.

2. Internal audit practitioners shall not have direct operational responsibility or authority for any activity to be audited. Accordingly, internal audit practitioners shall not perform internal controls, build procedures, install systems, prepare documentation or engage in any other activity that would impair their judgments.

3. Internal audit practitioners must ultimately express their professional objectivity with respect to the collection, assessment and communication of information about audited activities and processes. Internal audit practitioners shall make the balanced assessment of all relevant circumstances and must not be affected or controlled by personal interests of theirs or any other person's while making their judgements.

4. Internal audit heads must be committed to and confirm to the Board of Directors, annually, the organizational independence of the internal audit department.

CHAPTER II INTERNAL AUDIT ACTIVITIES

Article 16. Internal audit implementation approach

The approach for implementation of the internal audit means the risk-based auditing method that prioritizes the concentration of resources on auditing of units or departments/processes assessed to pose the high level of risk.

Article 17. Internal audit plan

1. Annually, the internal audit department must prepare an internal audit plan for submission to the Board of Directors to consult with them on such plan before seeking approval from the Board of Directors.

2. The internal audit plan must include audit scope, subjects of audit, audit objectives, audit subject matters, audit year, audit time, audit schedule, as well as requirements concerning the budget and resources used for the next fiscal/calendar year.

3. The internal audit plan shall be developed based on a risk-based auditing approach, taking into consideration inputs from the Executive Board and the Board of Directors. The Head of Internal Audit shall perform a comprehensive risk assessment of the Company's activities, business processes and departments/units in order to develop the internal audit plan. The Head of Internal Audit shall review and adjust the plan, where necessary, to respond to changes in the Company's business, risks, operations, programs, systems and controls. Any significant deviations from the approved internal audit plan shall be communicated to the Executive Board and the Board of Directors through periodic activity reports.

4. The annual internal audit plan must be approved after the internal audit head's submission of that internal audit plan to the Board of Directors.

5. The internal audit plan shall be submitted to the Executive Board and the Board of Directors after its approval.

Article 18. Internal audit process

Internal audit head should design a detailed internal audit process in accordance with the operational characteristics of the Company and consult with the General Director before submitting that process to the Board of Directors to put it to use.

Article 19. Reporting of auditing and inspection of implementation of recommendations

1. Reporting of each internal audit engagement:

a) Report on each internal audit engagement shall be prepared and submitted to the Board of Directors by the internal audit team leader/head of the internal audit team or the internal audit head after completion of the audit engagement. Internal audit report must bear the signature of the head or leader of the internal audit team or the internal audit head.

b) An internal audit report must clarify: Subject matters, audit scope; opinions and conclusions related to audited matters and grounds for giving such opinions and conclusions; weaknesses, unresolved issues, defaults, defects, violations and recommended correction or remedial actions against errors, defects or recommended sanctions against violations; recommended measures for rationalization and improvement of operational processes; perfection of policies on management of risks and organizational structure of the Company (if any).

c) Internal audit report must have opinions from leaderships of audited departments/units. In case where audited departments/units have contentious opinions on audit results, internal audit reports shall need to clarify these contentious opinions and reasons therefor.

d) Internal audit report after being completed must be sent to the Board of Directors, General Director and audited or relevant departments.

2. Annual internal audit reports:

a) The Internal Audit Head shall submit the annual internal audit report to the Board of Directors and concurrently send it to the General Director.

b) An annual internal audit report must include, but not limited to, the followings:

- Proposed internal audit plan; audit work that have already been completed;
- Material defects or mistakes already discovered; measures recommended by the internal audit;
- Assessment on the internal control system relating to audited activities and recommendations aiming at perfecting the internal audit system;
- Situations of implementation of measures, recommendations and proposals provided by the internal audit;
- Self-assessment of internal audit achievements already attained and developmental orientations.

c) Annual internal audit reports must carry the signature of the internal audit head.

3. Abnormal audit reports:

In case of detection of serious violations or identification of high-risk exposures that may adversely affect the Company's operations, the internal audit function shall promptly report to the Board of Directors and the General Director. Ad hoc reports in the event of issues arising during the financial year shall include the following contents:

- a) Risks that internal audit practitioners consider and pay attention to;
- b) Exposure or appearance of weaknesses in the internal control system at an enterprise or department;
- c) Critical findings that need response or remedial actions to be taken by the Board of Directors, General Director;
- d) An abnormal report must present problems that arise or findings together with recommendations about actions to be taken.

4. Inspection of implementation of internal auditor's recommendations:

a) Examining and evaluating the time and results of the work performed by the audited department/unit according to the recommendations of the internal audit.

b) Sending a report on results of inspection of implementation of internal auditor's recommendations towards the audited department/unit to the Board of Directors and the General Director.

340
ÔN
Ô P
AU
ÔN
SE
Ô

Article 20. Retention and storage of internal audit records and documents

1. Engagement records and documents must exist in written form (paper or electronic) and stored with due care so that competent organizations and individuals can have access to them and understand internal audit activities and performance results included in audit reports.

2. Internal audit reports, documents and records must be stored and deposited in accordance with regulations in force of the State and the Company.

Article 21. Assurance and improvement of quality of internal audits

1. Internal audit departments must maintain a quality assurance and improvement program that covers all aspects of an internal audit department.

2. The program is to contain an assessment of the internal audit department's compliance with the internal audit regulations and standards; an assessment of compliance with the code of ethics of the internal auditor. The program also evaluates the effectiveness and performance of the internal audit department and identifies opportunities for improvement.

3. The re-evaluation of internal audit activities conducted at the end of an engagement, and the annual general self-assessment of internal audit activities carried out by the internal audit department shall aim at assuring the quality of internal audit activities. If necessary, a qualified auditing enterprise may be hired for an independent external audit at least every 5 years.

4. The internal audit head must send the Board of Directors a report on the program for assurance and improvement of the quality of the internal audit department, including the results of annual internal audits and external audits (if any).

CHAPTER III

RESPONSIBILITIES OF PARTIES INVOLVED IN INTERNAL AUDITS

Article 22: Responsibilities of the Board of Directors

1. Issue internal audit rules and regulations of Taseco Land Investment Joint Stock Company.

2. Approve the risk-based internal audit plan and the annual internal audit report.

3. Approve the internal audit budget and resource plan.

4. Receive information about the internal audit department's performance related to the department's plans and other matters from the internal audit head.

5. Decide to carry out the appropriate requirements of the Executive Board and the internal audit head to determine whether there is any limitation to resources or the scope is appropriate.

6. Provide internal audit departments with advantages so that they can fully implement their rights and duties in accordance with regulations in force.

7. Decide and approve the implementation of recommendations from the internal audit; direct departments to perform internal auditor's recommendations; take timely actions to

implement internal auditor's recommendations and suggestions.

Article 23. Responsibilities of the Supervisory Board

1. To exercise rights and perform obligations in respect of internal audit in accordance with the Law on Enterprises.

2. To perform the responsibilities as prescribed in these Regulations.

Article 24. Responsibilities of the General Director

1. To facilitate the internal audit function in performing its assigned duties and to direct relevant departments to coordinate with the internal audit function in accordance with these Internal Audit Regulations.

2. To urge relevant departments to implement recommendations agreed with the internal audit function or as directed by the Board of Directors, and to inform the internal audit function of the status of implementation of such recommendations.

3. To ensure that the internal audit function is fully informed of changes and newly arising issues in the Company's operations in order to promptly identify relevant risks.

Article 25. Responsibilities of management of departments/units within the enterprise

1. Provide internal audit staff with advantages to perform their assigned tasks and direct other departments to collaborate with internal audit departments in performing tasks in accordance with internal audit rules and regulations.

2. Push departments to implement recommendations agreed upon with the internal audit department or follow directions from the Board of Directors and inform the internal audit department of the implementation of recommendations agreed upon with the internal audit department.

3. Ensure that the internal audit department is fully informed of any change and problems arising from activities of the audited department/unit in order to early determine associated risks.

4. Implement approved recommendations from the internal audit; take timely actions to respond to recommendations or proposals from the internal audit.

Article 26. Responsibilities of audited departments/units

1. Provide a full amount of information, materials, documents and records necessary for internal audits after receipt of the request from the internal audit department in a true and accurate manner, and avoid hiding requested information.

2. Promptly inform the internal audit department in case of detecting any error, unsolved issue, violation, risk or loss of property or risk of loss of property.

3. Implement the recommendations agreed upon with the internal audit department or under the direction of the Board of Directors, General Director.

4. Provide all favorable conditions for the internal audit department in order to ensure they perform their tasks the most effectively.

CHAPTER IV IMPLEMENTATION PROVISIONS

Article 27. Entry into force

These Regulations shall commence on April 2nd, 2026.

Article 28. Amendment, supplement and replacement

1. The internal audit head shall be responsible for conducting the periodic review on these Regulations and proposing any necessary amendment, supplement or replacement.

2. Amending, supplementing and replacing these Regulations shall be subject to the decision issued by the Board of Directors.

Article 29. Implementation

Members of the Board of Directors, the General Director, the Internal Audit Head, and all organizations and individuals of Taseco Land Investment Joint Stock Company shall be responsible for implementing these Regulations. ✓

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



Pham Ngoc Thanh