

No: 01 /CV-MCF-TCHC

Tay Ninh, January 13, 2026

Information Disclose

**To: - The State Securities Commission
- The Hanoi Stock Exchange**

1. Organisation Name: **MECHANICS CONSTRUCTION AND FOODSTUFF JOINT STOCK COMPANY**

2. Stock Code: MCF

3. Address: 29 Nguyen Thi Bay, Ward Long An, Tay Ninh Province

4. Contact phone: 02723.821780

Fax: 02723.820509

5. E-mail: info@mecofood.com.vn

Website : <https://mecofood.com.vn>

6. Person disclose information: Mr Le Truong Son, Position: General Director

7. Type of Disclose

☒ 24 Hours ☐ 72 Hours ☐ Periodically ☐ Abnormal ☐ On Request

8. Content of information disclose:

Board of Directors' decision, January 13, 2026 regarding

Issue internal audit regulations

9. This information has been published on the Company's website on January 13, 2026 at the link: <https://mecofood.com.vn>

We would like to commit that the information published above is true and fully responsible before the law for the content of the published information.

LEGAL REPRESENTATIVE

General Director

Recipients:

- Board of directors' decision.



LE TRUONG SON

No: 01/QĐ-MCF-HĐQT

Tay Ninh, January 13 2026

DECISION

*Regarding the Promulgation of the Internal Audit Regulations
of Mechanics Construction and Foodstuff Joint-Stock Company*

THE BOARD OF DIRECTORS MECHANICS CONSTRUCTION AND FOODSTUFF JOINT-STOCK COMPANY

Pursuant to the Law on Enterprises dated 17 June 2020;

Pursuant to the Law on Securities dated 26 November 2019;

*Pursuant to Decree No. 155/2020/NĐ-CP detailing and guiding the
implementation of a number of articles of the Law on Securities, promulgated by
the Government on 31 December 2020;*

*Pursuant to Circular No. 96/2020/TT-BTC on guidance on information
disclosure in the securities market, promulgated by the Ministry of Finance on 16
November 2020;*

*Pursuant to the Charter of Organization and Operation of Mechanics
Construction and Foodstuff Joint-Stock Company (MECOFOOD).*

DECISION:

Article 1: To promulgate, together with this Decision, the "Internal Audit Regulations of Mechanics Construction and Foodstuff Joint-Stock Company".

Article 2: This Decision shall take effect from the date of signing.

Article 3: The members of the Board of Directors, the Board of General Directors, the Chief Accountant, heads of functional departments, directors of subordinate enterprises, and relevant units of the Company shall be responsible for implementing this Decision./.

ON BEHALF OF THE BOARD OF DIRECTOR

* **Recipients:** As stated in Article 3;

- State Securities Commission of Vietnam;
- Hanoi Stock Exchange;
- Board of Directors, Board of Supervisors of the Company;
- Executive Management of the Company;
- Filed: MCD/BoD/Decision.



DOAN QUANG LONG

THE SOCIALIST REPUBLIC OF VIET NAM
Independence – Freedom – Happiness



INTERNAL AUDIT REGULATION

MECHANICS CONSTRUCTION AND FOODSTUFF JOINT-STOCK COMPANY

(Issued for the first time under Decision No. 01/QĐ-MCF-HĐQT dated, 13/01/2026)

Tay Ninh, January 2026

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INTERNAL AUDIT REGULATION
MECHANICS CONSTRUCTION AND FOODSTUFF JOINT-STOCK
COMPANY

(Issued for the first time under Decision No. 01/QĐ-MCF-HĐQT dated ,13/11/2026)

CHAPTER I
GENERAL PROVISIONS

Article 1. Scope of regulation

This Regulation stipulates the organizational structure, objectives, authority, responsibilities and operating principles of Internal Audit at Mechanics Construction and Foodstuff Joint Stock Company (the “Company”).

Article 2. Subjects of application

1. This Regulation applies to internal audit activities throughout the Company, including the head office and all affiliated units of the Company.
2. This Regulation applies to all members of the Internal Audit function of Mechanics Construction and Foodstuff Joint Stock Company and all organizations and individuals within the Company related to internal audit activities.

Article 3. Interpretation of terms

1. Internal Audit (IA): means the examination, evaluation and monitoring of the adequacy, appropriateness and effectiveness of internal control.
2. Head of Internal Audit: means the person assigned by the competent authority in accordance with the law or internal regulations to be in charge of internal audit activities/ appointed as the Head of Internal Audit of the entity.

Article 4. Objectives of internal audit

Through assurance, evaluation and consulting activities, Internal Audit provides independent and objective assurance and recommendations to the Company regarding the following matters:

- a) Whether the Company’s internal control system has been established and operated appropriately to prevent, detect and handle risks of the Company.
- b) Whether governance processes and risk management processes ensure the effectiveness and efficiency of the governance and risk management system.
- c) Whether operational objectives and strategic objectives, plans and assigned tasks of the Company are achieved.

Article 5. Position of Internal Audit

1. The Internal Audit function is established by the Board of Directors. The Board of Directors assigns a member of the Board of Directors to directly supervise the Internal Audit function.
2. The Head of Internal Audit shall report functionally to the Board of Directors and administratively such as notification of audit schedules, travel matters, business expenses... to the General Director of the Company.

3. The Head of Internal Audit has the right to directly report to and communicate with the Board of Directors or the Chairman of the Board of Directors when necessary.
4. The Head of Internal Audit shall periodically report to the Board of Directors or the Chairman of the Board of Directors on the purpose, authority, responsibilities and performance of the Internal Audit function in relation to the approved plan.

Article 6. Scope of Internal Audit

1. 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 performance quality in fulfilling assigned responsibilities to achieve the organization's objectives and goals.
2. The scope of Internal Audit includes:
 - a) Assessing risks related to the achievement of the organization's strategic objectives.
 - b) Assessing the reliability and integrity of information and the means used to identify, measure, classify and report such information.
 - c) Assessing systems established to ensure compliance with policies, plans, procedures, laws and regulations that may have a significant impact on the organization.
 - d) Assessing the means of safeguarding assets and verifying the existence of such assets.
 - e) Assessing the effectiveness and efficiency of resource utilization.
 - g) Assessing activities or programs to determine whether results are consistent with established objectives and goals and whether activities or programs are implemented as planned.
 - h) Monitoring and evaluating the governance system.
 - i) Monitoring and evaluating the effectiveness of the organization's risk management processes.
 - k) Performing consulting services related to governance, risk management and control appropriate to the organization.
 - l) Periodically reporting on the purpose, authority, responsibilities and performance of the Internal Audit function in relation to the approved plan.
 - m) Reporting significant risks and control issues, including detected fraud risks (if any), governance issues and other matters as necessary or as requested by the General Director and the Board of Directors or the Chairman of the Board of Directors.
 - n) Conducting specific assessments at the request of the Board of Directors or the Chairman of the Board of Directors where appropriate.

Article 7. Professional standards and code of ethics of internal audit

1. The Internal Audit function shall comply with regulations on internal audit, Internal Audit Standards and the Code of Ethics issued or announced by competent state authorities.

2. In addition, the Internal Audit function shall comply with the internal audit policies and procedures of the Mechanics Construction and Foodstuff Joint Stock Company, including the internal audit process approved and issued by the Company.
3. Integrity: Internal auditors shall perform their professional duties with honesty, due care and responsibility, comply with laws and disclose necessary information as required by law and professional standards.
4. Objectivity: Internal auditors shall demonstrate the highest level of professional objectivity in gathering, evaluating and communicating information and shall not be influenced by personal interests or others.
5. Professional competence and due care: Internal auditors shall apply professional knowledge, skills and experience and act with due professional care in accordance with applicable standards.
6. Confidentiality: Internal auditors shall respect the value and ownership of information received and shall not disclose such information without proper authority unless required by law or professional responsibility.
7. Professional conduct: Internal auditors shall comply with laws and regulations and avoid any conduct that may discredit the profession.
8. The Head of Internal Audit shall monitor, evaluate and manage compliance with the Code of Ethics of internal audit.

Article 8. Professional competence of Internal Audit

Internal auditors must meet the standards and conditions prescribed by law and the Company's Charter.

- a) Possess general knowledge and understanding of laws and the operations of the entity, and the ability to collect, analyze, evaluate and synthesize information.
- b) Not subject to disciplinary actions at the level of warning or higher for violations in economic, financial or accounting management, and not under enforcement of disciplinary sanctions.

Article 9. Authority of the Internal Audit function

1. The Internal Audit function shall be provided with necessary resources and timely access to all information, documents and records required for internal audit activities.
2. The Internal Audit function has the right to access and review all business processes and assets of the Company and to interview all officers and employees regarding audit matters.
3. The Internal Audit function has the right to receive documents, resolutions and minutes of meetings of the Board of Directors and relevant functional departments.
4. The Internal Audit function may attend internal meetings in accordance with law and the Company's Charter.
5. The Internal Audit function may monitor, evaluate and follow up corrective actions taken by audited units regarding audit findings and recommendations.
6. The Internal Audit function shall be protected from non-cooperation by audited units.

7. The Internal Audit function is entitled to training to enhance professional capacity.
8. The Internal Audit function may proactively perform duties in accordance with the approved audit plan.
9. Other authorities as prescribed by law and this Internal Audit Regulation.

Article 10. Responsibilities of the Internal Audit function

1. The Internal Audit function shall maintain confidentiality of documents and information in accordance with applicable laws and the Mechanics Construction and Foodstuff Joint Stock Company's internal governance regulations.
2. The Internal Audit function is responsible to the Board of Directors/ Chairman for internal audit results, conclusions, recommendations and proposals stated in audit reports.
3. The Internal Audit function shall promptly follow up, urge and verify the implementation of post-audit recommendations.
4. The Internal Audit function shall organize continuous training to maintain and enhance professional competence.

Article 11. Independence and objectivity of Internal Audit

1. The Internal Audit function shall not be interfered with in determining audit selection, scope, procedures, frequency, timing or reporting content to maintain independence and objectivity.
2. Internal auditors shall not have direct operational responsibilities for audited activities and shall not perform internal control, process design, system implementation or other activities that may impair objectivity.
3. Internal auditors shall demonstrate the highest level of professional objectivity in gathering, evaluating and communicating information about the activity or process being examined. Internal auditors shall make a balanced assessment of all relevant circumstances and shall not be unduly influenced by their own interests or by others in making judgments.
4. The Head of Internal Audit shall annually confirm to the Board of Directors or the Chairman of the Board of Directors the organizational independence of the Internal Audit function.

CHAPTER II INTERNAL AUDIT ACTIVITIES

Article 12. Internal audit methodology

The internal audit methodology is a "risk-based approach", prioritizing resources to audit departments or processes assessed as having a high level of risk.

Article 13. Internal audit plan

1. Annually, before 31 December, the Internal Audit function shall submit the internal audit plan to the Board of Directors/ the Chairman for review and approval.

2. The internal audit plan shall include a working schedule as well as budget and resource requirements for the next fiscal year /calendar year.
3. The internal audit plan shall be developed based on risk-based audit priorities and shall take into consideration input from the General Director and the Board of Directors/ the Chairman. The Head of Internal Audit shall review and adjust the plan as necessary to respond to changes in business, risks, operations, programs, systems and controls of the Company. Any significant changes to the approved internal audit plan shall be communicated to the General Director and the Board of Directors through periodic activity reports.
4. The annual internal audit plan must be approved within 07 (seven) days from the date of submission by the Head of Internal Audit to the Board of Directors/ the Chairman.
5. The approved internal audit plan must be sent to the Board of Directors/ the Chairman and the General Director within 03 (three) days from the date of approval.

Article 14. Internal Audit Regulation

The Head of Internal Audit shall develop a detailed Internal Audit Regulation suitable to the Company's operational characteristics and consult with the General Director before submitting it to the Board of Directors or the Chairman for issuance.

Article 15. Audit reports and monitoring of audit recommendations

1. Individual internal audit reports:
 - a) Each internal audit report shall be prepared by the Head of Internal Audit and submitted to the Board of Directors or the Chairman within a maximum of 07 (seven) days after completion of the audit. The audit report must bear the signature of the Head of Internal Audit or the person in charge of the audited content.
 - b) The audit report shall clearly present: audit content, audit scope; assessments and conclusions on audited matters and the basis for such opinions; weaknesses, deficiencies, errors, violations; recommendations for corrective actions and handling of violations; proposals for improvement of operational processes and enhancement of risk management policies and organizational structure (if any).
 - c) The audit report must include opinions of the management of the audited department/unit. In case of disagreement, the audit report shall clearly state the differing opinions and reasons.
 - d) Upon completion, the internal audit report shall be sent to the Board of Directors/ the Chairman, the General Director, the audited unit and relevant departments.
2. Annual internal audit report:
 - a) No later than 60 (sixty) days after the end of the fiscal year, the Head of Internal Audit shall submit the annual internal audit report to the Board of Directors, the Chairman and the General Director.
 - b) The annual internal audit report shall at least include:
 - The approved audit plan and audit work performed.

- Major deficiencies and violations detected and recommendations made by Internal Audit.
- Status of implementation of audit recommendations.
- Assessment of the internal control system related to audited activities and recommendations for improvement.

c) The annual internal audit report must bear the signature of the Head of Internal Audit.

3. Extraordinary reports:

Extraordinary reports shall be prepared in cases where issues arise during the fiscal year, including:

- a) Significant risks identified by Internal Audit.
- b) Weaknesses arising in the internal audit system of departments and the Company.
- c) Serious findings requiring direction from the Board of Directors/ the Chairman or the General Director.
- d) Extraordinary reports shall present identified issues together with recommendations for handling.

4. Review of implementation of audit recommendations:

- a) Reviewing and evaluating the timeline and results of actions taken by audited units in response to Internal Audit recommendations.
- b) Reporting the results of follow-up reviews to the Board of Directors/ the Chairman and the General Director of Mechanics Construction and Foodstuff Joint Stock Company.

Article 16. Retention of internal audit reports, records and documents:

- 1. Records and documents of each audit engagement shall be documented in written form (paper or electronic), retained in an orderly manner to allow authorized individuals and organizations to understand the audit work and results.
- 2. Internal audit reports, records, and documents must be kept by the Internal Audit department in accordance with current state and company regulations.

Article 17. Quality assurance and improvement of Internal Audit

- 1. The Internal Audit function shall maintain a quality assurance and improvement program covering all aspects of internal audit activities.
- 2. The program shall include assessments of compliance with Internal Audit regulations and standards and adherence to the Code of Ethics of internal auditors, as well as evaluations of the effectiveness and efficiency of the Internal Audit function and identification of improvement opportunities.
- 3. The Head of Internal Audit shall report to the Board of Directors or the Chairman on the quality assurance and improvement program, including results of annual internal assessments and external assessments conducted at least once every 5 (five) years.

CHAPTER III

RESPONSIBILITIES OF PARTIES IN RELATION TO INTERNAL AUDIT

Article 18. Responsibilities of the Board of Directors/ Chairman

1. Issuing the Internal Audit Regulation of the Company.
2. Approving the risk-based internal audit plan.
3. Approving the internal audit budget and resource plan.
4. Receiving reports from the Head of Internal Audit on the performance of the Internal Audit function in relation to the approved plan and other matters.
5. Deciding on the organizational structure of Internal Audit, including appointment and dismissal of the Head of Internal Audit and other positions.
6. Deciding remuneration, bonuses and allowances for the Internal Audit function and the Head of Internal Audit.
7. Deciding on appropriate actions in response to requests from the General Director and the Head of Internal Audit to determine whether resource or scope limitations exist.
8. Creating favorable conditions for the Internal Audit function to fulfill its duties.
9. Approving and directing the implementation of internal audit recommendations and taking timely corrective actions.

Article 19. Responsibilities of the General Director

1. Creating favorable conditions for Internal Audit to perform assigned duties and directing departments to coordinate with Internal Audit in accordance with this Regulation.
2. Urging departments to implement agreed audit recommendations or directives from the Board of Directors/ the Chairman and informing Internal Audit of implementation status.
3. Ensuring Internal Audit is fully informed of changes and emerging issues in operations to enable early identification of related risks.

Article 20. Responsibilities of audited departments and units

1. Providing full, accurate and truthful information, documents and records required by Internal Audit and not concealing information.
2. Promptly informing Internal Audit upon discovery of weaknesses, deficiencies, violations, risks or major asset losses or risks of asset loss.
3. Implementing agreed audit recommendations or directives from the General Director.
4. Creating the most favorable conditions for Internal Audit to work effectively.

CHAPTER IV

IMPLEMENTATION PROVISIONS

Article 21. Effectiveness

1. This Regulation shall take effect after being approved and signed by the Board of Directors or the Chairman.

2. In the event of any inconsistency between this Regulation and the Mechanics Construction and Foodstuff Joint Stock Company's Charter on the same matter, the provisions of the Company's Charter shall prevail.

Article 22. Amendment, supplementation and replacement

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

2. Any amendment, supplementation or replacement of this Regulation shall be decided by the Board of Directors or the Chairman.

Article 23. Organization of implementation

Members of the Board of Directors/ the Chairman, the Head of Internal Audit, members of the Internal Audit function, the General Director and all organizations and individuals within Mechanics Construction and Foodstuff Joint Stock Company are responsible for implementing this Regulation ./.

Recipients:

- Board of Directors, Internal Audit;
- Board of General Directors;
- Departments and divisions of the Company;
- Filed.

**FOR THE BOARD OF DIRECTORS
CHAIRMAN**



DOAN QUANG LONG