CAI LAY VETERINARY PHARMACEUTICAL JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM **Independence - Freedom - Happiness**
No. 15/CBTT-MKV	*Dong Thap, 01st August, 2025*

CÔNG TY CỔ PHẦN DƯỢC THÚ Y CAI LẬY

Digitally signed by CÔNG TY CỔ PHẦN DƯỢC THÚ Y CAI LẬY
DN: C=VN, S=Đồng Tháp, L=THỊ XÃ CAI LẬY, CN=CÔNG TY CỔ PHẦN DƯỢC THÚ Y CAI LẬY, OID.0.9.2342.19200300.100.1.1=MST:1200505472
Reason: I am the author of this document
Location: your signing location here
Date: 2025-08-01 17:09:23
Foxit Reader Version: 9.7.2

PERIODIC DISCLOSURE

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

1. Organization name: Cai Lay Veterinary Pharmaceutical Joint Stock Company
2. Stock code : MKV
3. Head office address: Quarter 1, Cai Lay Ward, Dong Thap Province
4. Phone: 02733710769 Fax: 02733826363 Email: info@cailayvetco.com
5. Information Discloser:
   - Name : Dao Manh Hoa
   - Address: No.40, Phat Loc Alley, Hoan Kiem Ward, Hanoi City
   - Phone : 0398.998.899
6. Type of publication:

☑ 24h ☐ Request ☐ Unusual ☐ Periodic

7. Announcement content:

Pursuant to Circular 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance on guidance on information disclosure on the stock market, Cai Lay Veterinary Pharmaceutical Joint Stock Company (abbreviated as the Company) announces the signing of the contract to audit the Company's 2025 financial statements as follows:

- Auditing company: ERNST & YOUNG VIETNAM LIMITED
- Contract No.: 12608295_O-5450264_E-68630565_1779_EL
- Contract signing date: 01/08/2025

8. This information has been posted on the company's website www.cailayvetco.com. We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

CHAIRMAN OF THE BOARD OF DIRECTORS
Information Disclosure Officer

M.S.D.N: 1200505472 - C.T.C.P - CÔNG TY CỔ PHẦN DƯỢC THÚ Y CAI LẬY - TX. CAI LẬY - T. TIỀN GIANG

DAO MANH HOA

SOCIALIST REPUBLIC OF VIETNAM
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CONTRACT FOR THE PROVISION OF AUDIT AND REVIEW SERVICES

(Contract No. 12608295_O-5450264_E-68630565_1779_EL)

Pursuant to:

- *Civil Code of the Socialist Republic of Vietnam effective from 1 January 2017;*
- *Law on Commerce of the Socialist Republic of Vietnam effective from 1 January 2006;*
- *Law on Independent Auditing of the Socialist Republic of Vietnam effective from 1 January 2012;*
- *Decree 17 providing Detailed Regulations and Guidelines for Implementation of Law on Independent Auditing effective from 1 May 2012;*
- *Vietnamese Standards on Auditing or International Standards on Auditing;*
- *Vietnamese Auditing Standard 2410 Engagements to Review of Interim Financial Information Performed by the Independent Auditor of the Entity;*
- *Demand of Cai Lay Veterinary Pharmaceutical Joint Stock Company*

This day, on 01 August 2025, we, comprised of:

PARTY A: **CAI LAY VETERINARY PHARMACEUTICAL JOINT STOCK COMPANY**
(herein after being referred to as "the Company" or "Party A")

- Enterprise Registration Certificate No.:	1200505472 issued by the Department of Planning and Investment of Tien Giang Province on 28 January 2003, and as amended
- Office located at:	Quarter 1B, Cai Lay Ward, Dong Thap Province, Vietnam
- Telephone number:	073 382 0974
- Fax	073 371 0769
- Tax code:	1200505472
- Represented by:	Mr Do Van Tai, General Director (*)

(*) (Letter of Authorization No. 03/2025/UQ-CTHĐQT-MKV dated 05 May 2025 by The Chairman of Board of Directors of Cai Lay Veterinary Pharmaceutical Joint Stock Company)

PARTY B: **ERNST & YOUNG VIETNAM LIMITED**
(herein after being referred to as "EY Vietnam" or "Party B")

- Enterprise Registration Certificate No.:	03 008 11 802
- Office located at:	Bitexco Financial Tower, No. 2 Hai Trieu Street, District 1, Ho Chi Minh City, Vietnam
- Telephone number:	(84) 28 3824 5252
- Fax	(84) 28 3824 5250
- Tax code:	03 008 11 802
- Represented by:	Mrs Nguyen Ho Khanh Tan, Deputy General Director (**)

(**) (Letter of Authorization No. CDT/15092023-THKN dated 15 September 2023 by the Chairman of Member's Council of Ernst & Young Vietnam Limited)

After discussion and negotiation, both parties have mutually agreed to sign this contract including the articles as follows:

ARTICLE 1: THE CONTENT OF THE CONTRACT

This contract, and appendixes including the attached General Terms and Conditions for Audit and Review Engagements, confirms the terms upon which Party B has been appointed by Party A to perform the following service(s):

1.1. Review of the interim financial statements:

- Review the interim financial statement of the Company for the six-month period ended 30 June 2025 prepared in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and with the statutory requirements relevant to preparation and presentation of the interim financial statements ("VAS").
- The interim financial statements mentioned above are as follows:
  - Interim balance sheet as at 30 June 2025; and
  - Interim income statement, cashflow statement and notes thereto for the six-month period then ending.

1.2. Audit of the financial statements:

- Audit the financial statement of the Company for the year ended 31 December 2025 prepared in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and with the statutory requirements relevant to preparation and presentation of the financial statements ("VAS").
- The head financial statements mentioned above are as follows:
  - balance sheet as at 31 December 2025; and
  - income statement, cashflow statement and notes thereto for the year then ended.

The services described in Article 1 of this Contract may hereafter be referred to as the "Audit Services" or "Services".

Should conditions not now anticipated preclude Party B from completing their audit/review and issuing our report (the "Report") as contemplated by this Contract, Party B will advise Party A and those charged with governance promptly and take such action as Party B deems appropriate.

ARTICLE 2: RESPONSIBILITIES AND RIGHTS OF THE PARTIES

A. Responsibilities:

2.1 Responsibilities of Party A:

The Management and when appropriate, those charged with governance of Party A, acknowledge and understand that they have responsibility:

a. For the preparation and fair presentation of the financial statements in accordance with VAS. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

b. For such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error;

c. Ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and its subsidiaries and ensuring that the accounting records comply with the applied accounting system;

d. For promptly informing Party B of the Company's securities listings on exchanges outside Vietnam and the Company's filings of the auditor's reports on the Company's financial statements with regulators outside of Vietnam.

e. To provide the Party B with:

- access, on a timely basis, to all information of which management is aware that is relevant to the preparation of the financial statements and related disclosures, such as records, documentation and other matters (it being understood that such access must be granted without the use of technological restrictions on access in order to enable Party B to comply with our professional obligations involving documentation of our procedures);
- Additional information that Party B may request from Management for the purpose of the audit;
- Unrestricted access to persons within the Company from whom Party B determines it necessary to obtain audit evidence; and

For promptly informing Party B, to the extent that management is aware, of (1) unauthorized access to information technology systems that either occurred or is reasonably likely to have occurred up to the date of Party B auditor's report based on the Company's investigation, including of reports submitted by third parties (including regulatory agencies, law enforcement agencies and security consultants), to the extent that such unauthorized access to information technology systems is reasonably likely to have a material effect on the financial statements, in each case or in the aggregate, and (2) ransomware attacks when the Company paid or is contemplating paying the ransom, regardless of the amount of ransom.

Management's failure to provide Party B with the information referred to above or access to persons within the Company may cause Party B to delay their Report, modify their procedures, or even terminate the engagement.

f. Management is also responsible for adjusting the financial statements to correct misstatements identified by Party B and for affirming to Party B in its representation letter that they believe the effects of unrecorded misstatements are immaterial, individually and in aggregate, to the financial statements as a whole;

ARTICLE 2: RESPONSIBILITIES AND RIGHTS OF THE PARTIES (continued)

A. Responsibilities: (continued)

2.1 Responsibilities of Party A: (continued)

g. Management is responsible, with the oversight of those charged with governance, to determine that the Company's business activities are conducted in accordance with laws and regulations. It is also the responsibility of management and those charged with governance to identify and address any non-compliance with applicable laws or regulations. Management is responsible for communicating to Party B on a timely basis, to the extent that management or those charged with governance are aware, all instances of identified or suspected non-compliance with laws and regulations (a) involving financial improprieties, (b) having a direct effect on the determination of material amounts and disclosures in the Company's financial statements and/or (c) that do not have a direct effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the Company's business, its ability to continue its business, or to avoid material penalties. Management must communicate the foregoing instances regardless of the source or the form in which the instances of identified or suspected non-compliance may have been discovered or communicated to them, (including, without limitation, instances identified by "whistle-blowers", employees, former employees, analysts, regulators or others), and provide Party B full access to information and any internal investigations related to them. Such instances include manipulation of financial results by management or employees, misappropriation of assets by management or employees, intentional circumvention of internal controls, inappropriate influence on related party transactions by related parties, intentionally misleading EY Vietnam, or other identified or suspected non-compliance with law or regulation, including fraud that could result in a misstatement of the financial statements or otherwise affect the financial reporting of the Company. If the Company limits the information otherwise available to Party B under this paragraph (based on the Company's claims of attorney/client privilege, work product doctrine, or otherwise), the Company will immediately inform Party B of the fact that certain information is being withheld from Party B. Any such withholding of information could be considered a restriction on the scope of the audit and may prevent Party B from opining on the Company's financial statements; alter the form of Report that Party B may issue on such financial statements; or otherwise affect our ability to continue as the Company's independent auditors. Party B will disclose any such withholding of information to those charged with governance.

h. Party B will make specific inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, Party B will also obtain written representations from management about these matters, and that management has:

- fulfilled responsibility for the preparation and fair presentation of the financial statements in accordance with VAS and that all transactions have been recorded and are reflected in the financial statements; and
- provided Party B with all relevant information and access as contemplated in this Agreement. The responses to those inquiries, the written representations, and the results of Party B's procedures comprise the evidence on which Party B will rely upon in forming an opinion on the financial statements.

ARTICLE 2: RESPONSIBILITIES AND RIGHTS OF THE PARTIES (continued)

A. Responsibilities: (continued)

2.1 Responsibilities of Party A: (continued)

i. Management agrees to be responsible for publicly disclosing fee-related information paid or payable to EY Vietnam and other member firms of the global Ernst & Young network ("EY Firms") for audit and non-audit services. Fee related information will be disclosed in state specifics, e.g., the Company's financial statements, the Company's annnual report, the Company's website. In case the Management fails to do so, EY Vietnam shall, at its sole discretion, have the right to disclose fee-related information paid or payable to EY Vietnam and to the best of EY's knowledge, to EY Firms, for audit and non-audit services, in the manner it deems appropriate. For avoidance of doubt, such disclosure shall not constitute a breach of confidentiality obligations under any agreement, contract entered into between EY Vietnam and/or EY Firms and the Company. The Company shall not, and shall not cause any other third party to, make a claim or bring proceedings against EY Vietnam and/or EY Firms in relation to such disclosure.

j. Management and where appropriate, those charged with governance, agree that the internal auditors providing Party B direct assistance in the audit will be allowed to follow our instructions and the entity will not intervene in the work the internal auditors perform for Party B.

k. Arranging the advantageous working conditions for Party B including facilitating Party B to attend and observe the Company's physical count of its inventory and fixed assets (if necessary), and to assist with copying, typing, preparing and sending independent confirmation of balances with banks, customers, suppliers and other parties as selected by Party B; and

l. Paying the value of the contract on time.

2.2 Responsibilities of Party B:

2.2.1. Review of the Unaudited Interim Financial Statements:

a. Conducting the review of the Company's unaudited interim financial statements will be performed in accordance with Vietnamese Auditing Standard 2410 Engagements to Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

b. A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with VSA, and consequently does not enable Party B to obtain assurance that Party B would become aware of all significant matters that might be identified in an audit. Accordingly, Party B will not express an audit opinion on the interim financial statements.

c. A review includes obtaining a sufficient understanding of the Company's business and its internal control as it relates to the preparation of the interim financial statements to: identify the types of potential misstatements in the interim financial statements and consider the likelihood of their occurrence; and select the inquiries, analytical and other review procedures that will provide Party B with a basis for reporting whether anything has come to our attention that causes Party B to believe that the interim financial information is not prepared, in all material respects, in accordance with VAS.

d. Party A agrees that where any document containing interim financial statements indicates that the interim financial statements has been reviewed by Party B, the review report will also be included in the document.

ARTICLE 2: RESPONSIBILITIES AND RIGHTS OF THE PARTIES (continued)

A. Responsibilities: (continued)

2.2 Responsibilities of Party B: (continued)

2.2.2. Audit of the financial statements:

a. Party B will conduct the audit in accordance with Vietnamese Standards on Auditing ("VSAs"), as promulgated by Ministry of Finance of Vietnam. Those standards require that Party B is independent, and that Party B fulfills their other ethical responsibilities that are relevant to their audit.

b. The objectives of the audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to express an opinion on whether the financial statements give a true and fair view of (or present fairly, in all material respects), the financial position, financial performance and cash flows of the Company in accordance with VAS.

c. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with VSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

d. As part of an audit in accordance with VSAs, Party B exercises professional judgment and maintain professional skepticism throughout the audit. Party B also identifies and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for Party B's opinion.

e. There are inherent limitations in the audit process, including, for example, the use of judgment and selective testing of data and the possibility that collusion, forgery, intentional omissions, misrepresentations, or the override of internal control may preclude the detection of material error, fraud, or non-compliance with laws or regulations. Accordingly, there is some risk that a material misstatement of the financial statements may remain undetected. Also, an audit is not designed to detect fraud or error that is immaterial to the financial statements.

f. determining the nature, timing, and extent of the audit procedures, the Company's internal control over financial reporting. This consideration will not be sufficient to enable Party B to express an opinion on the effectiveness of internal control or to identify all significant deficiencies.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. Party B is responsible for the direction, supervision and performance of the group audit. Party B remains solely responsible for thier audit opinion.

ARTICLE 2: RESPONSIBILITIES AND RIGHTS OF THE PARTIES (continued)

A. Responsibilities: (continued)

2.2 Responsibilities of Party B: (continued)

2.2.2. Audit of the financial statements: (continued)

g. In accordance with VSAs, Party B will communicate certain matters related to the conduct and results of the audit to those charged with governance. Such matters include:

- Party B's responsibility under VSAs for forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance and that such an audit does not relieve management and those charged with governance of their responsibilities;
- An overview of the planned scope and timing of the audit
- Significant findings from the audit, which include:
  - (i) Party B's views about the significant qualitative aspects of the Company's accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
  - (ii) significant difficulties, if any, encountered during the audit;
  - (iii) uncorrected misstatements, other than those Party B believes are trivial;
  - (iv) disagreements with management, if any, whether or not satisfactorily resolved; and
  - (v) other matters, if any, arising during the audit that are, in Party B's professional judgment, significant and relevant to those charged with governance regarding the oversight of the financial reporting process, including significant matters in connection with the Company's related parties.
- Circumstances that affect the form and content of Party B's Report; and
- Written representations requested from management and significant matters, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

h. Pursuant to the those charge with governance's pre-concurrence process, policies and procedures, Party B will obtain pre-concurrence for any non-assurance services that we are to provide to: 1) the Company; 2) an entity that directly or indirectly controls the Company or 3) an entity that is controlled directly or indirectly by the Company. In addition, Party B will communicate all relationships and other matters between EY Vietnam, EY Firms and the Company that, in Party B's professional judgment, may reasonably be thought to bear on independence (including total fees charged during the period covered by the financial statements for audit and non-audit services provided by EY Vietnam and EY Firms to the Company and components controlled by the Company) and actions taken to eliminate the circumstances that create threats to independence or safeguards applied to reduce threats to an acceptable level. Further, Party B will confirm that the engagement team and other EY Persons as appropriate, EY Vietnam and, when applicable, EY Firms have complied with relevant ethical requirements regarding independence.

i. When Party B becomes aware of identified or suspected non-compliance with laws and regulations including fraud, may have occurred, Party B will bring such matters to the attention of the appropriate level of management. If Party B becomes aware of fraud involving management or fraud involving employees who have significant roles in internal control or others where the fraud results in a material misstatement of the financial statements, Party B will report this matter directly to those charged with governance. Party B will communicate with those charged with governance matters involving non-compliance with laws and regulations, including fraud that come to Party B's attention unless they are clearly inconsequential. However, Party B will not communicate non-compliance matters, including fraud to the extent Party B is prohibited to do so by law or regulation.

ARTICLE 2: RESPONSIBILITIES AND RIGHTS OF THE PARTIES (continued)

A. Responsibilities: (continued)

2.2 Responsibilities of Party B: (continued)

2.2.2. Audit of the financial statements: (continued)

j. Party B will communicate in writing significant deficiencies in internal control identified during the audit of the Company's financial statements.

k. Party B also may communicate Party B observations as to the potential for economies in, or improved controls over, the Company's operations.

l. Circumstances that affect the form and content of the Report: the final form and content of Party B's Report will reflect the results of Party B's final audit findings and conclusions. Party B will communicate to management and those charged with governance all circumstances affecting the final form and content of Party B's Report.

B. Rights:

2.3 Rights of Party A:

a. Request Party B to complete the audit [and the review] within a reasonable period of time as agreed; and

b. Terminate the contract before its duration, in the case that Party B disregards the terms mutually agreed upon, after paying all amounts then due and payable under this Contract.

2.4 Rights of Party B:

a. Require all documents and unlimited access to employees of the Company and its subsidiaries and perform necessary procedures in conducting the audit and the reviewof the agreed-upon procedures; and

b. Terminate the contract before its duration in the case that Party A disregards the terms mutually agreed upon.

ARTICLE 3: CONFIDENTIALITY

Party B shall implement the confidential obligations as provided in the attached General Terms and Conditions for Audit and Review Engagements.

ARTICLE 4: DELIVERABLES

4.1 At the completion of the audit, five (6) bound sets of the auditors' report attached to the financial statements in English and five (6) bound sets of auditors' report attached to the financial statements in Vietnamese shall be prepared.

4.2 At the completion of the review, five (6) bound sets of the report on review attached to the interim financial statements in English and five (6) bound sets of report on review attached to the interim financial statements in Vietnamese shall be prepared.

4.3 Responsibility for filing the financial statements with Party B's report with the relevant state agencies rests with Party A.

4.4 Party B will also report the results of the work done as required by Group Auditors on the Company's reporting package, in the form of a clearance memorandum in accordance with the Group Auditors' Instructions in relation to the interim and year-end financial statements of Parent Company and its affiliates.

4.5 The Company shall only make public or refer to Party B'saudit report on the financial statements accurately as the contents and presentation that Party B has delivered to the Company (including publication or referring in electronic form). If the Company wishes to make public or refer to Party B's audit report on the financial statements in a different format that has been delivered to the Company by Party B, the Company shall provide EY Vietnam with a written notice in advance and the parties shall agree on the contents and presentation of the report to be made public or referred to. The Company shall not make public of or refer to Party B'saudit report on the financial statements in circumstances that could cause the objectives of the audit under this agreement to be misinterpreted and shall take full responsibility in any such case.

Party B auditors' report on the financial statements should not be reproduced or referred to electronically without prior agreement as to the manner and context in which it is reproduced or referred to. If the Company wishes to present the financial statements and Party B's auditors' report thereon in electronic form, management shall provide Party B a copy of the electronic document for Party B review. The Company will be responsible for the accurate presentation of the financial statements and the auditors' report thereon, and for establishing security and other controls over them in order to ensure the continued integrity of the information presented. This obligation on management applies to the presentation of any financial information with respect to prior periods. The examination of the controls over the electronic presentation of audited/reviewed financial information on the Company's internet website is beyond the scope of our audit/review of the financial statements.

If the Company chooses to distribute annual/interim reports and other financial information to the parent company by electronic means, management remains responsible for the accurate presentation of the financial statements, and the audit/review report thereon, in such distribution.

ARTICLE 5: THE SERVICE FEES AND TERMS OF PAYMENT

5.1 Both Parties to this Contract expressly acknowledge that the total Service Fees is **VND 248,000,000** (in words: two hundred fourth-eight million Vietnam dong), which comprise of:

	Service fee (VND)
Review VAS-based financial statements of the Company for the six-month period ended 30 June 2025	74,400,000
Audit of VAS-based financial statements of the Company for the year ended 31 December 2025	173,600,000
Total	**248,000,000**

ARTICLE 5: THE SERVICE FEES AND TERMS OF PAYMENT (continued)

The fees also include amounts for the use of audit-specific technology tools that enable the delivery of our Audit Services.

The Value Added Tax (VAT) shall be added to the Service Fees.

The Services Fees include other expenses and costs incurred in connection with the services herein, if any, including telephone, fax, courier, printing, photocopy, certification, translation, traveling, business allowance and other necessary expenses to be mutually agreed by both parties. Party A shall pay such expenses and costs incurred reasonably on the actual disbursement basis.

Party B's Service Fees and schedule of performance are based upon, among other things, Party B's preliminary review of the Company's records, the representations the Company personnel have made to Party B and are dependent upon the Company's personnel providing a reasonable level of assistance. Should Party B's assumptions with respect to these matters be incorrect or should the condition of records, degree of cooperation, or other matters beyond Party B's reasonable control require additional commitments by Party B beyond those upon which Party B's Service Fees are based, Party B may adjust the Service Fees and planned completion dates. Fees for any special audit-related projects, such as proposed business combinations or research and/or consultation on special business or financial issues, will be billed separately from the fees referred to above and will be the subject of other written agreements.

5.2 Party B will invoice Party A as follows:

- 30% upon delivery of the interim audit report;
- 40% upon commencement of our field work for the year-end audit; and
- 20% upon delivery of the final audit report

TOTAL FEE OF THE CONTRACT

5.3 Party A shall pay all invoices issued by Party B within 14 days of its receipt. Party B shall retain the right to charge interest rate on overdue amounts at the short-term loan ruling rate of Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank).

5.4 The billings will be issued to the Company based on the following information:

Company name:	Công ty Cổ phần Dược Thú y Cai Lậy
Address:	Khu phố 1, Phường 5, Thị xã Cai Lậy Tỉnh Tiền Giang, Việt Nam
Receiver:	Bà Võ Thị Lệ Trinh, Kế toán trưởng
VAT code:	1200505472

5.5 The payment for our Service Fees as mentioned in the Article 5.1 should be paid to Party B's bank account details as followings:

Account name:	Ernst & Young Vietnam Limited
Account No:	001-771377-002 (for VND)
Account No:	001-771377-101 (for USD)
Bank name:	HSBC Bank (Vietnam) Ltd
Swift Code:	HSBCVNVX

ARTICLE 6: OTHER PROVISIONS

6.1 This Contract is valid from the date of signing.

6.2 During the implementation of the contract, if there are new situations which will arise or new governmental regulations which will be issued about accounting and auditing relating to the contract, both parties will discuss and mutually agree to amend the contract if necessary under the prevailing regulations.

6.3 This Contract is executed in four (4) original copies comprising of two (2) Vietnamese versions and two (2) English versions. In case of any discrepancy between the two versions, the Vietnamese version shall prevail. Each party retains one (1) Vietnamese and one (1) English original.

REPRESENTATIVE OF PARTY A	REPRESENTATIVE OF PARTY B
Mr Do Van Tai General Director	Mrs Nguyen Ho Khanh Tan Deputy General Director

[Enclosures: General Terms and Conditions for Audit and Review Engagements]

GENERAL TERMS AND CONDITIONS FOR AUDIT AND REVIEW ENGAGEMENTS

Relationship

1. EY is a member of the global network of EY Firms. EY Firm means any member of the EY network and any entity operating under a common branding arrangement with a member of the EY network. Each EY Firm is a separate legal entity.

2. EY may subcontract portions of the Services to other EY Firms, as well as to other service providers, who may deal with Company directly. Nevertheless, EY alone will be responsible to Company for the performance of the Services.

Company's Responsibilities

3. Company shall be responsible for its personnel's compliance with its obligations under this Agreement.

4. Company shall not rely on: (i) any advice or information provided orally (including where recorded or transcribed), unless otherwise expressly agreed in the Agreement; or (ii) any draft Report.

Limitations

5. Company (and any others for whom Services are provided) may not recover from EY, in contract or tort, under statute or otherwise, any amount with respect to loss of profit, data or goodwill, or any other consequential, incidental, indirect, punitive or special damages in connection with claims arising out of this Agreement or otherwise relating to the Services, whether or not the likelihood of such loss or damage was contemplated.

6. Company (and any others for whom Services are provided) may not recover from EY, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid for the Services that directly caused the loss in connection with claims arising out of this Agreement or otherwise relating to the Services.

7. If EY is liable to Company (or to any others for whom Services are provided) under this Agreement or otherwise relating to the Services, for loss or damage to which any other persons have also contributed, EY's liability to Company shall be several, and not joint, with such others, and shall be limited to EY's fair share of that total loss or damage, based on EY's contribution to the loss and damage relative to the others' contributions. No exclusion or limitation on the liability of other responsible persons imposed or agreed at any time shall affect any assessment of EY's proportionate liability hereunder, nor shall settlement of or difficulty enforcing any claim, or the death, dissolution or insolvency of any such other responsible persons or their ceasing to be liable for the loss or damage or any portion thereof, affect any such assessment.

8. Company shall make any claim relating to the Services or otherwise under this Agreement no later than 03 years from the date of signing of the auditors' report.

9. The limitations in Section 6 will not apply to losses or damages caused by EY's fraud or willful misconduct or to the extent prohibited by applicable law or professional regulations.

10. Company may not make a claim or bring proceedings relating to the Services or otherwise under this Agreement against any other EY Firm or EY's or its subcontractors, members, shareholders, directors, officers, partners, principals or employees ("**EY Persons**"). Company shall make any claim or bring proceedings only against EY.

Indemnity

11. To the fullest extent permitted by applicable law and professional regulations, Company shall indemnify EY, the other EY Firms and the EY Persons against all claims by third parties (including Company's affiliates and lawyers) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of or relating to the Services or this Agreement. On behalf of Company and Company's affiliates, Company releases EY, the other EY Firms and the EY Persons from all claims and causes of action (together, "Claims"), pending or threatened, that Company or Company's affiliates may have arising out of the Services or this Agreement to the extent such Claims result from or arise out of any misrepresentation or fraudulent act or omission by Company, Company's employees or agents on Company's behalf.

Confidentiality, Data Protection & Security

12. EY follows professional standards of confidentiality and will treat information related to Company disclosed to EY by Company or on Company's behalf ("Company Information") as set forth in the IFAC International Code of Ethics (2018 Edition) Subsection 114 and Vietnam Code of Ethics for professional accountants and auditors paragraphs 140. Company confirms that the Company Information does not contain state secrets. If Company Information does contain state secrets, Company shall inform EY in writing specifically about those documents that contain state secrets including information on level of state secret, effective date or expiry date, etc.

    Except as otherwise permitted by this Agreement, neither party may disclose to third parties any information provided by or on behalf of the other that ought reasonably to be treated as confidential (including, in the case of EY, Company Information). Either party may, however, disclose such information to the extent that it:

    (a) is or becomes public other than through a breach of this Agreement;

    (b) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information;

    (c) was known to the recipient at the time of disclosure or is thereafter created independently;

    (d) is disclosed as necessary to enforce the recipient's rights under this Agreement; or

    (e) must be disclosed under applicable law, legal process or professional regulations.

13. EY uses other EY Firms, EY Persons and external service providers ("Support Providers") who may have access to Company Information in connection with delivery of Services as well as to provide internal support services utilized by EY, including but not limited to: (a) administrative support, (b) accounting and finance support, (c) network coordination, (d) IT functions including business applications, system management, and data security, storage and recovery, and (e) conflict checking, risk management and quality reviews ("Internal Support Services"). EY shall be responsible for any use or disclosure of Company Information by other EY Firms, EY Persons or Support Providers to the same extent as if EY had engaged in the conduct itself.

    Without prejudice to the above and unless prohibited by law, where any other EY Firms and/or EY Persons is Company's tax agent, Company agrees that EY may disclose Company Information to these EY Firms and/or EY Persons to facilitate performance of the services as a tax agent.

14. Company agrees that Company Information, including Company Information relating to identified or identifiable natural persons ("Personal Data"), may be processed by EY, other EY Firms, EY Persons and their Support Providers in various jurisdictions in which they operate (EY office locations are listed at www.ey.com). Company Information, including any Personal Data, will be processed in accordance with applicable law, and appropriate technical and organizational security measures will be implemented to protect it. Transfer of Personal Data among members of the EY Network is subject to the EY Binding Corporate Rules Program, available at www.ey.com/bcr. Further information about EY's security measures and processing of Personal Data is available at www.ey.com/privacy.

15. As a professional services firm, EY is required to exercise its own judgment in determining the purposes and means of processing any Personal Data when providing the Services. Accordingly, unless otherwise specified, when processing Personal Data subject to the General Data Protection Regulation or other applicable data protection law, EY acts as an independent controller, and not as a processor under Company's control or as a joint controller with Company.

16. Company warrants that it has the authority to provide Personal Data to EY in connection with the performance of the Services and that any Personal Data provided to EY has been processed in accordance with applicable law.

17. If Company requires EY to access or use Company or third-party systems or devices, EY shall have no responsibility for the confidentiality, security or data protection controls of such systems or devices or for their performance or compliance with Company requirements or applicable law.

18. To facilitate the performance of the Services, EY may provide access to, or otherwise make available, technology-enabled collaboration tools and platforms to Company personnel or third parties acting on Company's behalf or at Company's request. Company shall be responsible for all such persons' compliance with the terms applicable to the use of such tools and platforms.

19. Company agrees that, if a regulatory or governmental authority responsible for auditor oversight asks or orders EY to produce information or documents in EY's files relating to Company's affairs, including EY's working papers or other work product, EY may provide these materials to it. Except where prohibited by law, EY will advise Company of the request or order.

20. Company shall cause all of its foreign subsidiaries and affiliates included in its consolidated financial statements to provide any authorization, to the fullest extent permissible under applicable law, to permit compliance with requests from regulatory or governmental authorities for production of documents or information in a foreign public accounting firm's, associated person's or EY's possession, custody and control that was obtained in the conduct of the Services by such firm or person.

Compliance

21. In connection with the performance of its respective rights and obligations under this Agreement, EY and Company each will comply with all laws and regulations of any jurisdiction applicable to it from time to time concerning or relating to: (i) bribery or corruption; or (ii) economic or financial sanctions, export controls, trade embargoes or other similar prohibitions or restrictions imposed by a government authority having jurisdiction over such party. Company represents that it shall not use the Services to circumvent, or facilitate any violation of, any such law or regulation.

Solicitation and hiring of EY personnel

22. EY's auditor independence and EY's ability to provide the Services may be impaired if Company solicits or hires certain EY personnel. Company shall not, during the term of this Agreement and for 12 months following its termination, for any reason, without EY's prior written consent, solicit to employ or nominate for a position on Company's Board of Directors or a significant accounting role, or hire or appoint to Company's Board of Directors or a significant accounting role, any current or former professional of EY or of any other EY Firm who either (i) is or has been involved directly or indirectly with the performance of the Services for the current or prior financial year or (ii) receives benefits or payments from EY or any other EY Firm that are not made in accordance with fixed predetermined arrangements, or maintains an ongoing business or professional relationship with EY or any other EY Firm.

Fees and Expenses Generally

23. Company shall pay EY's professional fees and specific expenses in connection with the Services as detailed in the Audit Contract/Engagement Letter. Company shall also reimburse EY for other reasonable expenses incurred in performing the Services. EY's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which Company shall pay (other than taxes imposed on EY's income generally).

24. EY may charge additional professional fees if events beyond its control (including Company's acts or omissions) affect EY's ability to perform the Services or if Company asks EY to perform additional tasks.

25. If EY is required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or this Agreement, Company shall reimburse EY for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless EY is a party to the proceeding or the subject of the investigation.

Force Majeure

26. Neither Company nor EY shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond Company's or EY's reasonable control.

Term and Termination

27. This Agreement applies to the Services whenever performed (including before the date of this Agreement).

28. This Agreement shall terminate on the completion of the Services. EY may terminate this Agreement, or any particular Services, immediately upon written notice to Company if EY reasonably determines that it can no longer provide the Services in accordance with applicable law (including but not limited to laws and regulations referred to in Section 21) or professional obligations.

29. Company shall pay EY for all work-in-progress, Services already performed, and expenses incurred by EY up to and including the effective date of the termination of this Agreement. Payment is due within 14 days[1] following receipt of EY invoice for these amounts.

Governing Law and Dispute Resolution

30. This Agreement, and any non-contractual matters or obligations arising out of this Agreement or the Services, shall be governed by, and construed in accordance with, the laws of Vietnam.

31. If there is a dispute relating to the Services or this Agreement, the parties will attempt, for a period of 30 calendar days after the receipt by one party of a notice from the other party of the existence of the dispute, to settle the dispute by mutual discussions between the parties. Any dispute that cannot be settled amicably within that period will be finally resolved by arbitration at the Vietnam International Arbitration Centre (VIAC) in accordance with VIAC's Rules of Arbitration (for the time being in force). The Arbitration Award shall be final and binding on the parties. The language to be used in arbitration proceedings shall be Vietnamese and the place of the arbitration shall be in Ho Chi Minh city, Vietnam.

Miscellaneous

32. This Agreement constitutes the entire agreement between the parties as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any confidentiality agreements previously delivered.

33. Each party may execute this Agreement (including Engagement Letters), as well as any modifications to it, by electronic means and each of the parties may sign a different copy of the same document. Both parties must agree in writing to modify this Agreement and any Engagement Letter.

34. Each party represents that the person signing this Agreement and any Engagement Letters on its behalf is expressly authorised to execute them and to bind each party to its terms.
Company represents that its affiliates or any others for whom Services are performed to shall be bound by the terms of this Agreement and the applicable Engagement Letter.

[1] Revise following the credit term stated in the contract

35. EY retains ownership in the working papers compiled in connection with the Services.

36. Neither of the parties may assign any of its rights, obligations or claims under this Agreement.

37. If any provision of this Agreement (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.

38. If there is any inconsistency between provisions in different parts of this Agreement, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the Engagement Letter/ Contract for the Provision of Audit And Review Services, (b) these General Terms and Conditions, and (c) other annexes to this Agreement.

39. Neither of the parties may use or reference the other's names, logos or trademarks without its prior consent, provided that EY may use Company's name publicly to identify Company as a client in connection with specific Services or otherwise.

40. EY will be provided with the access to the Internet through Company's internal network in order to access to EY's system during EY's stay at Company's premises.

41. The limitations in Sections 5 to 8 and 10 and the provisions of Sections 11, 13 and 14 are intended to benefit the other EY firms and all EY Persons, who shall be entitled to enforce them.