

ANNEX A - REGULATION OF FINANCIAL AUTHORIZATION

VALIDITY: Effective from 01/09/2021

UOM: VND

VALIDITY: Effective from 01/05/2021

NO.	CONTENTS OF AUTHORITY	DIC	REQUEST APPROVAL			PURCHASE / ORDER APPROVAL							APPROVAL FOR ADVANCE AND PAYMENT							REMARKS
			PIC	HOD	C-Levels	PIC	HDIC	FBP	FM	CFO	C-Levels	CEO	CA	FBP	FM	CFO	Executive Advisor	CEO		
6	STORE UTILITIES & REPAIRS & MAINTENANCE EXPENSES																			
6.1	Value ≤ 05 million	DEPARTMENT IN CHARGE OF PURCHASING	R	A		R	A	A					C	A					- All request approvals have to comply with the company policies and within approved budget.	
6.1	5 million < Value ≤ 30 million	NON TRADE PROCUREMENT	R	A		R	A	A					C	A						
6.2	30 million < Value ≤ 1 billion		R	A		R	C	C	A				C	C	A					
6.3	Value > 1 billion		R	C	A	R	C	C	C	C	C	A	C	C	C	A	A			
7	PURCHASING TOOLS, WAREHOUSE & DELIVERY SERVICES																			
7.1	Value ≤ 05 million	LOGISTICS & SUPPLY CHAIN DEPT.	R	A		R	A	A					C	A					- All request approvals have to comply with the company policies and within approved budget. - Application for payment without PO over VND1 billion must have CEO approval	
7.2	5 million < Value ≤ 30 million	NON TRADE PROCUREMENT	R	A		R	A	A					C	A						
7.3	30 million < Value ≤ 1 billion		R	C	A	R	C	C	A				C	C	A					
7.4	1 billion < Value ≤ 3 billion		R	C	A	R	C	C	C	A	A		C	C	C	A	A			
7.5	Value > 3 billion		R	C	A	R	C	C	C	C	C	A	C	C	C	A	A			
8	PURCHASING PROFESSIONAL SERVICES																			
8.1	Value ≤ 05 million	REQUESTING DEPARTMENT	R	A		R	A	A					C	A					- All request approvals have to comply with the company policies and within approved budget. - Application for payment without PO over VND1 billion must have CEO approval	
8.2	5 million < Value ≤ 30 million	NON TRADE PROCUREMENT	R	A		R	A	A					C	A						
8.3	30 million < Value ≤ 1 billion		R	C	A	R	C	C	A				C	C	A					
8.4	1 billion < Value ≤ 3 billion		R	C	A	R	C	C	C	A	A		C	C	C	A	A			
8.4	Value > 3 billion		R	C	A	R	C	C	C	C	C	A	C	C	C	A	A			
9	APPROVE ADVANCE REQUEST & ADVANCE LIQUIDATION FOR PURCHASING GOODS OR SERVICES																			
9.1	Value ≤ 30 million	REQUESTING DEPARTMENT	R	A		NOT APPLICABLE							C	A				- All departments approve the advance request according to the monthly plan or budget as approved by CEO and in line with the company's policy.		
9.2	30 million < Value ≤ 1 billion		R	C	A								C	C	C	A	A			
9.3	Value > 1 billion		R	C	A								C	C	C	A	A			
10	APPROVE ENTERTAINMENT & PR EXPENSES																			
10.1	Value ≤ 3 million	REQUESTING DEPARTMENT	R	A		NOT APPLICABLE							C	C	A			- Approval procedures are based on the budget and company's policies.		
10.2	3 million < Value < 5 million		R	C	A								C	C	C	A	A			
10.3	Value ≥ 5 million		R	C	A (CEO)								C	C	C	A	A			
11	PAYMENT FOR TAX OBLIGATION TO THE STATE BUDGET																			
11.1	Value < 30 million	REQUESTING DEPARTMENT	R	C		NOT APPLICABLE							C		C	A	n/a	A	- Approval procedures are based on tax regulations, insurance regulations and payment process of the company, except for license fees	
11.2	Value ≥ 30 million		R	C									C		C	A	n/a	A		

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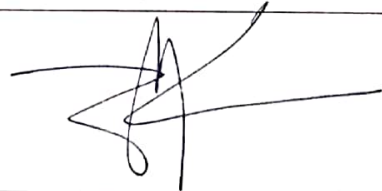
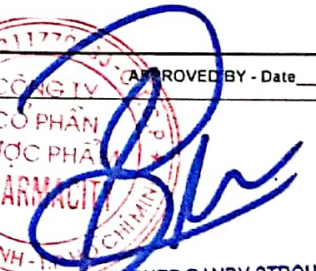
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NO.	CONTENTS OF AUTHORITY	DIC	REQUEST APPROVAL			PURCHASE / ORDER APPROVAL							APPROVAL FOR ADVANCE AND PAYMENT							REMARKS
			PIC	HOD	C-Levels	PIC	HDIC	FBP	FM	CFO	C-Levels	CEO	CA	FBP	FM	CFO	Executive Advisor	CEO		
1	ACQUISITION OF FIXED ASSETS AND IT EQUIPMENT																			<div>- Departments in charge of purchasing: IT & Software (IT Dept), Store & Office Construction/Relayout/ Renovation, Other fixed asses (Property Dept or Non-Trade Procurement Dept).</div> <div>- All request approvals have to comply with the company policies and approved CAPEX budget</div> <div>- Application for payment without PO over VND1 billion must have CEO approval</div>
1.1	Value ≤ 05 million	DEPARTMENT IN CHARGE OF PURCHASING	R	A		R	A	A					C	A						
1.2	5 million < Value ≤ 30 million	NON TRADE PROCUREMENT	R	A		R	A	A					C	A						
1.3	30 million < Value ≤ 1 billion		R	C	A	R	C	C	A				C	C	A					
1.4	1 billion < Value ≤ 3 billion		R	C	A	R	C	C	C	A	A		C	C	C	A		A		
1.5	Value > 3 billion		R	C	A	R	C	C	C	C	C	A	C	C	C	A		A		
2	PROJECT CAPEX FOR NEW STORES & PURCHASING TOOLS, REPAIRS & MAINTENANCE SERVICES																			<div>- Project Department is responsible for implementation</div> <div>- All request approvals have to comply with the company policies and approved CAPEX budget</div> <div>- Application for payment without PO over VND1 billion must have CEO approval</div>
2.1	Value ≤ 05 million	PROJECT DEPARTMENT + NON TRADE PROCUREMENT	R	A		R	A	A					C	A						
2.2	5 million < Value ≤ 30 million		R	A		R	A	A					C	A						
2.3	30 million < Value ≤ 1 billion		R	C	A	R	C	C	A				C	C	A					
2.4	1 billion < Value ≤ 3 billion		R	C	A	R	C	C	C	A	A		C	C	C	A		A		
2.5	Value > 3 billion		R	C	A	R	C	C	C	C	C	A	C	C	C	A		A		
3	PURCHASING MERCHANDISE GOODS & SAMPLES																			<div>- Purchasing Dept prepares for monthly purchasing plan which is reviewed by FM/CFO. All POs are made in line with the company policies and monthly purchasing plan.</div>
3.1	Value ≤ 200 million	PURCHASING DEPARTMENT/SUPPLY CHAIN	R			R		FBP checks and FM/CFO approves monthly PO plan and out of budget line items						C	NOT APPLICABLE		A	A		
3.2	200 million < Value ≤ 500 million		R	A		R	A							C			A	A		
3.3	Value > 500 million		R	A		R	C					A		C			A	A		
4	PURCHASING OFFICE SUPPLIES AND ADMIN SERVICES																			<div>- Departments approve Request for office supplies, Non-Trade Procurement Dept is in charge for buying.</div> <div>- All request approval have to comply with the company policies and within approved budget.</div> <div>- Application for payment without PO over VND1 billion must have CEO approval</div>
4.1	Value ≤ 05 million	DEPARTMENT IN CHARGE OF PURCHASING	R	A		R	A	A					C	A						
4.2	5 million < Value ≤ 30 million	NON TRADE PROCUREMENT	R	A		R	A	A					C	A						
4.3	30 million < Value ≤ 1 billion		R	C	A	R	C	C	A				C	C	A					
4.4	1 billion < Value ≤ 3 billion		R	C	A	R	C	C	A		A		C	C	C	A		A		
4.5	Value > 3 billion		R	C	A	R	C	C	C	C	C	A	C	C	C	A		A		
5	PURCHASING POSM & GIFTS																			<div>- All request approval have to comply with the company policies and within approved budget.</div> <div>- Application for payment without PO over VND1 billion must have CEO approval</div>
5.1	Value ≤ 05 million	DEPARTMENT IN CHARGE OF	R	A		R	A	A					C	A						
5.2	5 million < Value ≤ 30 million	NON TRADE PROCUREMENT	R	A		R	A	A					C	A						
5.3	30 million < Value ≤ 1 billion		R	C	A	R	C	C	A				C	C	A					
5.4	1 billion < Value ≤ 3 billion		R	C	A	R	C	C	A		A		C	C	C	A		A		
5.5	Value > 3 billion		R	C	A	R	C	C	C	C	C	A	C	C	C	A		A		

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			PIC	HOD	C-Levels	PIC	HDIC	FBP	FM	CFO	C-Levels	CEO	CA	FBP	FM	CFO	Executive Advisor	
NO	SCOPE OF AUTHORITY															CODE	DEFINITION	
1	Actor - a person, who is responsible for his or her jobs (it refers to the person / department which owns the activity as assigned)															R	Responsible	
2	Reviewer - a person who checks, consults on a matter before decision making or approval.															C	Check	
3	Approver - an authorized person who makes a final decision or approves the matter, including Single Approval (1 signature) or Counter-Approvals (2 Signatures)															A	Approval	
<p>Remarks:</p> <p>1. Acronym meaning</p> <p>CEO: Chief Executive Officer C-Level: Chief Property Officer, Chief Commercial</p> <p>PIC: Person in Charge of Purchasing HDIC: Head of Department in Charge DIC: Department in Charge</p> <p>CFO: Chief Financial Officer CA: Chief Accountant FBP: Finance Business Partner of department in charge</p> <p>2. Managers, HODs, C-Levels approve requests at department. Then Finance and Accounting Department is responsible for budget checking, the reasonable and validity of payment application in accordance with accounting, tax regulations and company policies.</p> <p>- Departments with having no <u>Managers</u>, HOD will approve.</p> <p>- Departments with no <u>HODs</u>, higher competent authority will approve application for payment according to the level of Financial Authorization</p> <p>3. In case of the competent authority is absent, higher competent authority can sign for</p> <p>4. CFO and C-Levels (CPO/CMO/CCO/Executive Advisor - decided by CEO) are authorized to counter-sign on behalf of CEO when payment application is reasonable and within the approved budget.</p> <p>5. Cases over the budget or payment application is not reasonable, it must require for the CEO approval.</p> <p>6. Approval procedures for purchase orders, advance or payment must be complied with company's policies, processes and regulation of financial authorization. In case of disagreement, CEO will be final decision maker.</p> <p>7. Payroll, bonus, SI/HI/UI and PIT would be approved in accordance with payroll process, bonus policies and payment procedures for SI/HI/UI and PIT under HR Department.</p> <p>8. In case of personal expenses of managers, HODs, C-Levels below, higher competent authority would approve (except for CEO and Board Members).</p> <p>9. All contents of authority must be carried in accordance with the process, regulations and policies of the company.</p> <p>10. This authorization replaces all regulations of Financial Authorization before effective date</p>																		
PREPARED BY - Date _____			CHECKED BY - Date _____										APPROVED BY - Date _____					
 Doan Thi Thuy													 CHRISTOPHER RANDY STROUD					