

## ANNEXURE A: GOVERNING LAWS AND REGULATIONS

Our business is regulated by, and in some instances required to be licensed under specific laws of Malaysia and Vietnam. The following is an overview of the principal laws and regulations governing our Group which are material to our operations. It does not purport to be an exhaustive description of all relevant laws and regulations to which our business is subject to and is intended solely to provide investors with a general overview of the key regulatory requirements relevant to our business and operations. It is not intended to be a substitute for independent professional advice.

As at the LPD, save for the non-compliances as disclosed in Section 7.25 of this Prospectus, our Group has complied in all material respects with the following principal laws and regulations applicable to our business and operations and there has been no non-compliance which has materially and adversely affected our Group's business, operations or financial condition.

### **(A) Governing laws and regulations relating to our business in Malaysia**

#### **(i) Private hospitals**

##### **(1) PHFSA 1998 and PHFS Regulations 2006**

The PHFSA 1998 and the PHFS Regulations 2006 regulate the establishment, maintenance, operation and provision of private healthcare facilities and services in Malaysia.

Pursuant to Section 3 of the PHFSA 1998, any person intending to establish or maintain a private healthcare facility or service is required to obtain prior approval from the DGHM. Following the grant of such approval, a licence must be obtained from the DGHM before the relevant private healthcare facility or service may be operated or provided. Pursuant to Section 22 of the PHFSA 1998, a licence issued under the PHFSA is valid for a period of two (2) years from the date of issuance. Pursuant to Section 6(1)(c) of the PHFSA 1998, an approval to establish or maintain, or a licence to operate or provide, a private healthcare facility may only be issued to a body corporate whose board of directors includes at least one (1) registered medical practitioner. Further, pursuant to Section 4 of the PHFSA 1998, private medical clinics and private dental clinics are required to be registered with the DGHM before they may be established, maintained, operated or provided, save where such clinics form part of a licensed private healthcare facility and are organisationally, administratively and physically linked to the facility.

Pursuant to Section 5 of the PHFSA 1998, a body corporate which establishes, maintains, operates or provides a private healthcare facility or service without the requisite approval or licence issued by the DGHM commits an offence and shall, upon conviction, be liable to a fine not exceeding RM500,000 and, in the case of a continuing offence, to a further fine not exceeding RM5,000 for every day or part thereof during which the offence continues after conviction. The person responsible for such body corporate shall also be guilty of the offence and shall be liable to a fine not exceeding RM300,000 or to imprisonment for a term not exceeding six (6) years or to both and, in the case of a continuing offence, to a further fine not exceeding RM1,000 for every day or part thereof during which the offence continues after conviction.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)**

Pursuant to Section 39(1) of the PHFSA 1998, a licensed private healthcare facility may only be used for the purpose permitted under its licence or certificate of registration and for purposes reasonably incidental thereto. A contravention of this requirement constitutes an offence and renders the licensee liable, upon conviction, to a fine not exceeding RM300,000 and, in the case of a continuing offence, to a further fine not exceeding RM5,000 for every day or part thereof during which the offence continues after conviction. The person responsible for the body corporate shall also be liable to a fine not exceeding RM100,000 or to imprisonment for a term not exceeding two (2) years or to both and, in the case of a continuing offence, to a further fine not exceeding RM1,000 for every day or part thereof during which the offence continues after conviction.

Pursuant to Sections 43 to 49 of the PHFSA 1998, the DGHM may issue a show cause notice and thereafter suspend or revoke an approval, licence or registration, or refuse to renew a licence, under certain prescribed circumstances, including where the holder has breached the conditions of the approval, licence or registration, failed to comply with applicable directions, orders or guidelines, or operated the private healthcare facility or service in a manner detrimental to public interest. Upon considering any representations made by the holder, the DGHM may suspend or revoke the approval, licence or registration, refuse to renew a licence, or issue a warning and direct the holder to rectify the relevant non-compliance.

Section 117(1) of the PHFSA 1998 further provides that any contravention of the PHFSA 1998 for which no specific penalty is prescribed constitutes an offence. A body corporate which commits such offence shall be liable, upon conviction, to a fine not exceeding RM30,000 and, in the case of a continuing offence, to a further fine not exceeding RM2,000 for every day or part thereof during which the offence continues after conviction. The person responsible for the body corporate shall also be liable to a fine not exceeding RM10,000 or to imprisonment for a term not exceeding three (3) months or to both and, in the case of a continuing offence, to a further fine of RM500 for every day or part thereof during which the offence continues after conviction.

In addition, Regulation 43 of the PHFS Regulations 2006 requires a licensee or person in charge of a private healthcare facility to maintain an appropriate patient medical record system and to safeguard patient medical records against loss, tampering or unauthorised access. Any person who contravenes this requirement shall be liable, upon conviction, to a fine not exceeding RM10,000 or to imprisonment for a term not exceeding three (3) months or to both.

**(ii) Medical practitioners****(1) MA 1971**

The MA 1971 regulates the registration and practice of medical practitioners in Malaysia.

Pursuant to Section 20(1) of the MA 1971, a registered medical practitioner may practise medicine only if he holds a valid annual practising certificate issued under the MA 1971. Such annual practising certificate shall specify, among others, the principal place of practice and all other places at which the registered medical practitioner practises medicine. Pursuant to Section 20(3) of the MA 1971, an annual practising certificate remains in force until 31 December of the year in respect of which it is issued.

Further, pursuant to Section 14A of the MA 1971, no person whose name has not been entered into the Specialist Register (maintained by the Malaysian Medical Council) as a specialist shall practise as a specialist in that specialty.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)**

Any registered medical practitioner who practises without a valid annual practising certificate commits an offence under Section 20(7) of the MA 1971 and shall not be entitled to recover any fee, reward, disbursement or costs incurred during the period in which he practised without such annual practising certificate.

**(iii) Other healthcare personnel****(1) Nurses Act 1950 ("NA 1950") and Nurses Registration Regulations 1985 ("NRR")**

The NA 1950 and the NRR regulate the registration and practice of nurses in Malaysia.

Pursuant to Section 4 of the NA 1950, a Nursing Board is responsible for maintaining the Register of Nurses. A certificate issued by the Chairman of the Nursing Board stating whether a person is registered under the NA 1950 constitutes conclusive evidence of such registration.

Pursuant to Regulation 8 of the NRR, a person whose name appears in the general or supplementary parts of the Register and who intends to practise as a nurse is required to obtain an annual nurse practising certificate. Any person who practises without a valid annual nurse practising certificate commits an offence and shall, upon conviction, be liable to a fine not exceeding RM1,000 or to imprisonment for a term not exceeding six (6) months or to both.

Pursuant to Section 6(2) of the NA 1950, a person who has undergone nursing training outside Malaysia may be admitted to the Register of Nurses where the Nursing Board is satisfied that the standard of training and examination is not lower than the standard required under the NA 1950 and such person satisfies the Nursing Board as to his or her identity and good character.

Pursuant to Section 10(1) of the NA 1950, any person who is not duly registered under the NA 1950 but assumes or uses the title of registered nurse or otherwise holds himself or herself out as a registered nurse commits an offence and shall be liable, upon conviction, to a fine not exceeding RM1,000 or to imprisonment for a term not exceeding 12 months or to both.

**(2) Registration of Pharmacists Act 1951 ("RPA")**

The RPA regulates the registration of pharmacists and the operation of pharmacy businesses in Malaysia.

Pursuant to Section 7 of the RPA, no person shall take or use the name or title of pharmaceutical chemist, pharmacist, chemist and druggist or druggist, pharmacist or chemist, or any other name, title, addition or description implying that he is registered or entitled to be registered under the RPA, unless he is registered or entitled to be registered under the RPA. Any person who contravenes Section 7 of the RPA commits an offence and shall, upon conviction before a Sessions Court, be liable to a fine not exceeding RM500 and a further fine not exceeding RM50 for every day during which the offence continues.

Pursuant to Section 13 of the RPA, a body corporate carrying on a business involving the keeping, retailing, dispensing or compounding of poisons, dangerous drugs or therapeutic substances is required to be registered under the RPA and such business must be under the control and management of a registered pharmacist. Any body corporate which is not registered under Section 13(6) of the RPA and does not comply with the requirements prescribed under Section 13(4) of the RPA, but uses the name or title of chemist and druggist, dispensing chemist or dispensing druggist, or describes the premises at which it carries on business as a pharmacy, commits an offence and shall, upon conviction before a Sessions Court, be liable to a fine not exceeding RM2,000 and a further fine not exceeding RM50 for every day during which the offence continues.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)**

Pursuant to Section 16 of the RPA, every registered pharmacist and registered body corporate is required to obtain an annual certificate for the retention of its name on the relevant register. Failure to obtain an annual certificate prior to the commencement of any year may result in the removal of the name of the registered pharmacist or registered body corporate from the relevant register.

**(3) Medical Assistants (Registration) Act 1977 (“MARA”)**

The MARA regulates the registration of medical assistants and matters connected therewith in Malaysia.

Pursuant to Section 7(1) of the MARA, no person shall be employed as a medical assistant or perform the duties of a medical assistant in a private hospital, private clinic or other private institution for the care, treatment or rehabilitation of patients, or by a registered medical practitioner, unless such person is registered under the MARA.

Pursuant to Section 10 of the MARA, the Medical Assistants (Registration) Board shall cause the name of every person entitled to be registered under the MARA to be entered into the register and shall issue a certificate of registration to such person. Pursuant to Section 11 of the MARA, a certificate of registration is required to be renewed annually in the prescribed manner.

Pursuant to Section 21(1) of the MARA, any person who is not registered under the MARA but claims to be so registered, claims to be employed as a medical assistant, or uses any name, title, description, uniform or badge implying that he is registered or recognised by law as a medical assistant, commits an offence and shall, upon a first conviction, be liable to a fine not exceeding RM500 or to imprisonment for a term not exceeding six (6) months or to both, and upon a second or subsequent conviction, to a fine not exceeding RM1,000 or to imprisonment for a term not exceeding 12 months or to both.

Pursuant to Section 21(2) of the MARA, any person who wilfully makes or causes to be made any false entry in the register, knowingly furnishes false particulars or information to the Medical Assistants (Registration) Board, or contravenes any provision of the MARA for which no specific penalty is provided, commits an offence and shall, upon conviction, be liable to a fine not exceeding RM1,000 or to imprisonment for a term not exceeding 12 months or to both.

**(4) Allied Health Professions Act 2016 (“AHPA”)**

The AHPA regulates the registration and practice of allied health practitioners in Malaysia. Allied health professions regulated under the AHPA include, among others, physiotherapy, dietetics, nutrition, diagnostic radiography, medical laboratory sciences, occupational therapy, speech-language therapy and clinical psychology.

Pursuant to Section 17 of the AHPA, no person shall practise an allied health profession or carry out any activity relating to allied health unless he is registered under the AHPA. Where an application for registration is approved, the Registrar shall issue a certificate of registration to the applicant and enter the applicant's particulars into the Register.

Pursuant to Section 22 of the AHPA, a registered practitioner who intends to practise is required to obtain a practising certificate. A practising certificate shall be valid for two (2) years. Any registered practitioner who practises without a valid practising certificate commits an offence and shall, upon conviction, be liable to a fine not exceeding RM50,000 or to imprisonment for a term not exceeding two (2) years or to both. However, the Malaysian Allied Health Professions Council has announced that the transitional period for registration of allied health practitioners has been extended to 31 December 2026. Registered allied health practitioners are required to obtain a valid practising certificate before the expiry of such transitional period.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)**

Pursuant to Section 33 of the AHPA, a person who is not registered under the AHPA shall not practise, carry on, operate or hold himself out as a registered practitioner. Any person who contravenes Section 33 of the AHPA commits an offence and shall, upon conviction, be liable to a fine not exceeding RM50,000 or to imprisonment for a term not exceeding two (2) years or to both. Pursuant to Section 36 of the AHPA, any person who employs a person who is not registered under the AHPA to perform the duties and responsibilities of an allied health practitioner commits an offence. Where the offence is committed by a body corporate, the body corporate shall, upon conviction, be liable to a fine not exceeding RM100,000 and, in the case of a continuing offence, a further fine not exceeding RM5,000 for every day or part thereof during which the offence continues after conviction.

**(5) Midwives Act 1966 ("MA")**

The MA regulates the registration and practice of midwives in Malaysia.

Pursuant to Section 10 of the MA, the Registrar of Midwives is responsible for maintaining the Register of Midwives containing the names, addresses and qualifications of persons eligible to practise as midwives. A certificate issued by the Registrar stating that a person is or is not registered under the MA constitutes conclusive evidence of such registration.

Pursuant to Section 14(1) of the MA, any person who, not being a midwife registered under the MA, practises midwifery commits an offence and shall, upon conviction, be liable to a fine not exceeding RM2,000 or to imprisonment for a term not exceeding one (1) year or to both.

**(iv) Sale of drugs and poisons****(1) PA 1952**

The PA 1952 regulates the possession, storage, dispensing, supply and use of poisons in Malaysia.

Pursuant to Section 26(2)(a) of the PA 1952, a Type A licence may be issued to a pharmacist to import, store and deal generally by wholesale and retail, or by wholesale only or retail only, in all poisons, subject to the provisions of the PA 1952. Pursuant to Section 26(4) of the PA 1952, such licence may be subject to such terms and conditions as may be imposed by the Licensing Officer. Pursuant to Section 26(7) of the PA 1952, any person who contravenes any term or condition of a licence issued under Section 26 commits an offence under the PA 1952.

Pursuant to Section 9(1) of the PA 1952, no person shall knowingly sell, supply, keep, possess under his control or store any poison otherwise than in accordance with the regulations relating to the possession, containers, packaging, labelling or storage of such poison made under the PA 1952.

Pursuant to Section 12(1) of the PA 1952, no person shall dispense, compound or mix any poison with any other substance for the purpose of medical treatment unless such person is, among others, a registered pharmacist, a person working under the immediate personal supervision of a registered pharmacist, a registered medical practitioner or a person working under the immediate personal supervision of a registered medical practitioner. Section 12(2) of the PA 1952 further provides that poisons shall only be dispensed, compounded or mixed in accordance with the requirements pursuant under the PA 1952 and the regulations made thereunder.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)**

Section 32(2) of the PA 1952 provides that any person guilty of an offence under the PA 1952 for which no specific penalty is prescribed shall be liable, upon conviction, to a fine not exceeding RM50,000 or to imprisonment for a term not exceeding five (5) years or to both. Where the act or omission amounts to wilful default or culpable negligence which endangers or is likely to endanger human life, such person shall be liable to a fine not exceeding RM200,000 or to imprisonment for a term not exceeding 10 years or to both. Section 32(3) of the PA 1952 further provides that where the offence is committed by a body corporate, every director or officer of the body corporate may be deemed guilty of the offence unless he proves that the offence was committed without his knowledge or that he had taken reasonable precautions to prevent its commission.

**(2) Sale of Drugs Act 1952 (“SDA”) and Control of Drugs and Cosmetics Regulations 1984 (“CDCR”)**

The SDA and the CDCR regulate, among others, the registration, manufacture, importation, sale, supply, possession and administration of pharmaceutical products in Malaysia.

Pursuant to Regulation 7(1) of the CDCR, no person shall manufacture, sell, supply, import, possess or administer any product unless the product is a registered product and the person holds the appropriate licence required and issued under the CDCR. Pursuant to Regulation 8 of the CDCR, the Drug Control Authority may register any product subject to such conditions as it may impose.

Regulation 15(2) of the CDCR provides that the licensing requirements under Regulation 7(1) in respect of the supply or manufacture of products shall not apply to the dispensing of any drug for the purpose of medical treatment of a particular patient by, among others, a pharmacist or a person working under the immediate personal supervision of a pharmacist, a person acting in the course of his duties who is employed in certain hospitals or dispensaries, or a fully registered medical practitioner or a person working under the immediate personal supervision of such medical practitioner.

Pursuant to Section 10 of the SDA, any person who sells an adulterated drug, a drug bearing any false or misleading statement, label or mark, a drug containing any prohibited substance or a greater proportion of any substance than is permitted, a drug for internal use containing methyl alcohol, isopropyl alcohol or denatured alcohol, or a drug which is not of the nature, substance or quality demanded by the purchaser commits an offence under the SDA.

Pursuant to Section 12 of the SDA, any person who commits an offence under the SDA or the regulations made thereunder, including the CDCR, for which no penalty is expressly provided shall be liable, upon conviction, to a fine not exceeding RM25,000 or to imprisonment for a term not exceeding three (3) years or to both, and for a second or subsequent offence, to a fine not exceeding RM50,000 or to imprisonment for a term not exceeding five (5) years or to both. Where the offence is committed by a body corporate, it shall be liable, upon conviction, to a fine not exceeding RM50,000, and for a second or subsequent offence, to a fine not exceeding RM100,000.

**(v) Use of radioactive material and irradiating apparatus**

**(1) AEEL 1984 and Radiation Protection (Licensing) Regulations 1986 (“RPL Regulations 1986”)**

The AEEL 1984 regulates the use of radiation generators and activities involving ionising radiation in Malaysia, including the operation of diagnostic and therapeutic medical equipment used in healthcare facilities.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)**

Pursuant to Section 12 of the AELA 1984, no person shall deal with radiation generators unless he is the holder of a valid licence issued by the appropriate authority for such purpose and as specified in the licence. In addition, a licence for the use of irradiating apparatus for diagnostic or therapeutic purposes may only be issued to a registered medical practitioner, registered veterinary surgeon, registered dental practitioner, nuclear medicine physician, oncologist or radiologist. Pursuant to section 12(4) of the AELA 1984, a person who contravenes Section 12(1) of the AELA 1984 commits an offence and shall, upon conviction, be liable to imprisonment for a term not exceeding 10 years or to a fine not exceeding RM500,000 or to both.

Further, pursuant to Section 13(2) of the AELA 1984, no person shall use any radiation generator for any purpose other than that specified in the licence issued to him in respect of that irradiating apparatus.

The RPL Regulations 1986, which were promulgated pursuant to the AELA 1984, prescribe the classification of licences and the licensing requirements applicable to activities involving radioactive material, nuclear material, prescribed substances and irradiating apparatus. Pursuant to Regulation 6 of the RPL Regulations 1986, a Class C licence is required for the possession, use and handling of irradiating apparatus.

Pursuant to Section 16(6) of the AELA 1984, every licence issued under the AELA 1984 shall remain in force for such period of not less than one (1) year and not exceeding 40 years as may be determined by the appropriate authority, unless sooner cancelled or suspended. Licences issued under the AELA 1984 are also subject to such conditions as may be imposed by the appropriate authority pursuant to Section 17 of the AELA 1984.

Section 25 of the AELA 1984 further requires licensees to comply with all requirements as may be prescribed for the protection of the health and safety of workers and other persons from ionising radiation. Where the appropriate authority finds any irregularity in ionising radiation, it may issue written directives requiring the licensee to take corrective action. Pursuant to Section 25(8) of the AELA 1984, a person who contravenes Section 25(1) of the AELA 1984 commits an offence and shall, upon conviction, be liable to imprisonment for a term not exceeding 10 years or to a fine not exceeding RM500,000 or to both.

Where no specific penalty is prescribed under the AELA 1984, Section 40 of the AELA 1984 provides that any person who contravenes any provision of the AELA 1984 for which no specific penalty is provided commits an offence and shall be liable, upon conviction, to imprisonment for a term not exceeding 10 years or to a fine not exceeding RM100,000 or to both.

**(vi) Other ancillary laws and regulations****(1) Medicines (Advertisement and Sale) Act 1956 and its relevant regulations and guidelines including the MAB Regulations 1976 and the Advertising Guidelines for Healthcare Facilities and Services (Private Hospitals, Clinics, Radiological Clinics and Medical Laboratories)**

The Medicines (Advertisement and Sale) Act 1956, the Medicine Advertisements Board Regulations 1976 and the Advertising Guidelines for Healthcare Facilities and Services (Private Hospitals, Clinics, Radiological Clinics and Medical Laboratories) issued by the Medicine Advertisements Board of the MOH regulate advertisements relating to medicines, healthcare services and healthcare facilities. Pursuant to the Medicines (Advertisement and Sale) Act 1956, advertisements relating to healthcare skills or services, healthcare facilities and medicines are generally subject to the prior approval of the Medicine Advertisements Board of the MOH before publication.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)**

The Advertising Guidelines for Healthcare Facilities and Services further prescribe the manner in which private hospitals may advertise their facilities and services. The information disseminated must not mislead the public as to the nature, quality or scope of the healthcare services offered by the hospital.

**(2) Prevention and Control of Infectious Diseases Act 1988 ("PCIDA")**

The PCIDA provides the legal framework for the prevention and control of infectious diseases in Malaysia. Pursuant to the PCIDA, specified infectious diseases are required to be notified to the relevant health authorities. The MOH and authorised officers are empowered to implement measures to prevent and control the spread of infectious diseases, including conducting investigations, requiring the provision of information and imposing disease control measures where necessary.

**(3) Environmental Quality Act 1974 ("EQA"), Environmental Quality (Prescribed Premises) (Scheduled Wastes Treatment and Disposal Facilities) Order 1989 ("Scheduled Waste Order") and Environmental Quality (Scheduled Wastes) Regulations 2005 ("Scheduled Wastes Regulations")**

The EQA is enacted for the prevention, abatement, control of pollution and enhancement of the environment.

According to Section 34B of the EQA, no person shall place, deposit or dispose of, or cause or permit to place, deposit or dispose of, except at prescribed premises only, any scheduled wastes on land or into Malaysian waters. Prescribed premises are provided for in the Scheduled Wastes Order. A person found in contravention of Section 34B of the EQA shall upon conviction, be punished with a fine of not less than RM100,000 and not exceeding RM10,000,000 and also be liable to imprisonment for a term not exceeding five (5) years.

Pursuant to the Scheduled Wastes Regulations, a waste generator is required to ensure that scheduled wastes are properly stored, labelled, handled, transported and disposed of in accordance with the requirements prescribed thereunder and to maintain records and inventories relating to the generation and management of scheduled wastes.

According to Section 49A of the EQA, an owner or occupier of a premise shall employ a person who has been certified by the Director General of Environmental Quality as a competent person to conduct all or any of the following activities:

- (a) the operation of a control equipment;
- (b) the management of scheduled wastes;
- (c) the conduct of studies; and
- (d) the preparation and submission of reports, plans, proposals, engineering drawings or other documents relating to environmental matters.

Contravention of which, would according to Section 41 of the EQA, hold a person liable to a fine of not less than RM5,000 and not exceeding RM250,000.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)****(4) Local Government Act 1976 ("LGA")**

The LGA is enacted to revise and consolidate the laws relating to local government in Peninsular Malaysia. Every license or permit granted by the local authority shall be subject to such conditions and restrictions as the local authority thinks fit and shall be revocable by the local authority at any time without assigning any reason therefor. Hospitals are therefore required to have business and signboard or advertising licences, to display such licences at the licensed premises and to produce the same upon request.

Pursuant to Section 107(6) of the LGA, a person who fails to exhibit or produce his license on the licensed premises shall be liable to a fine not exceeding RM500 or to imprisonment for a term not exceeding six (6) months or to both.

**(B) Governing laws and regulations relating to our material properties in Malaysia****(i) NLC**

The NLC regulates land matters within Peninsular Malaysia, where our material properties are situated. Pursuant to Section 120 of the NLC, the state authority may alienate land subject to such express conditions and restrictions in interest conformable to law as it may think fit and determined when the land is approved for alienation. Every condition or restriction in interest imposed shall be endorsed on or referred to in the document of title to the land.

Pursuant to Section 127 of the NLC, any breach arising of any condition imposed on alienated land renders the land liable to forfeiture to the State Authority. Upon such breach, the Land Administrator may, instead of taking action under Section 128 or 129 of the NLC, serve a notice requiring the proprietor to show cause why a fine should not be imposed. Upon failure to show cause to the satisfaction of the Land Administrator, a fine of not less than RM500.00 may be imposed and, a further fine of not less than RM100.00 per day during which the breach continues. Where a fine has been imposed and paid, no action may be taken under Sections 128 or 129 of the NLC in respect of such breach. However, if the Land Administrator, after due enquiry, is satisfied that the breach continues, he may serve a further notice informing the proprietor of his intention to proceed under Sections 128 or 129 of the NLC upon the expiry of a period of six (6) months from the date of service of such notice. Where the breach is capable of being remedied by the proprietor within a reasonable time, the Land Administrator may proceed under Section 128 of the NLC by requiring the proprietor to remedy the breach within a specified period, failing which action may be taken under Section 129 of the NLC. Under Section 129 of the NLC, where the Land Administrator is of the opinion that action under Section 128 of the NLC would not be appropriate or where the proprietor has failed to comply with a notice served under Section 128 of the NLC, the Land Administrator may conduct an enquiry and, depending on the circumstances, declare the breach remedied, grant further time for the breach to be remedied, take temporary possession of the land to effect the remedy, or declare the land forfeited to the State Authority.

**(ii) FSA 1988 and Fire Services (Designated Premises) (Amendment) Order 2020 ("Designated Premises Order")**

The FSA 1988 provides for, among others, the protection of persons and property from fire risks or emergencies and matters connected therewith.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)**

Pursuant to Section 28(1) of the FSA 1988, every designated premises is required to have a fire certificate. A fire certificate is issued by the Director General of Fire and Rescue after inspection of the designated premises and upon being satisfied that adequate fire-fighting equipment or fire safety installations are provided having regard to the use of the designated premises.

Pursuant to the Designated Premises Order, designated premises include premises used as hospitals and nursing homes having a total floor area of 2,000 square metres or more, or buildings comprising five (5) storeys or more.

Pursuant to Section 33 of the FSA 1988, where no fire certificate is in force in respect of any designated premises, the owner of the premises commits an offence and shall, upon conviction, be liable to a fine not exceeding RM50,000 or imprisonment for a term not exceeding five (5) years or both.

In addition, Section 27A of the FSA 1988 requires the owner, occupier or person having overall management of a designated premises to establish a fire safety organisation. Failure to do so constitutes an offence and shall, upon conviction, be punishable by a fine not exceeding RM50,000 or imprisonment for a term not exceeding five (5) years or both.

Further, pursuant to Section 57 of the FSA 1988, where an offence committed by a body corporate is proved to have been committed with the consent, connivance or neglect of any director, manager, secretary or other similar officer of the body corporate, such person as well as the body corporate may be held liable for the offence.

**(iii) SDBA 1974 and Uniform Building By-Laws 1984 ("UBBL")**

The SDBA 1974 is enacted to amend and consolidate the laws relating to street, drainage and building in local authority areas in Peninsular Malaysia, and for the purposes connected therewith.

Pursuant to Section 70(1) of the SDBA 1974, no person shall erect any building without the prior written permission of the local authority. Section 70(13) of the SDBA 1974 states that any person who deviates from any plan or specification approved by the local authority without the prior written permission of the local authority or erects a building in contravention of the SDBA 1974 or of any of the by-laws made thereunder shall be liable on conviction to a fine not exceeding RM50,000 or to imprisonment for a term not exceeding three (3) years or both, and shall also be liable to a further fine of RM1,000 for every day during which the offence is continued after conviction.

In relation to building works and alterations, Section 70(11) of the SDBA 1974 provides that any person who makes any alteration to any building otherwise than is provided for in the SDBA 1974 or by-laws made thereunder or without the prior written permission of the local authority shall be liable to a fine not exceeding RM25,000 and a Magistrate's Court shall, on the application of the local authority, issue a mandatory order to alter the building in any way or to demolish it.

In addition, under the UBBL which was issued pursuant to the SDBA 1974, CCC will only be issued by the local authority upon receipt of certification in relevant forms by a qualified person i.e., an architect, registered building draughtsman or engineer.

A qualified person must be satisfied that, to their best knowledge: (a) the relevant building has been constructed in accordance with the UBBL; (b) any conditions imposed by the local authority have been satisfied; (c) all essential services have been provided; and (d) responsibilities have been accepted for the portions that are being concerned with.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)**

Pursuant to Section 70(27)(f) of the SDBA 1974, any person who occupies or permits to be occupied any building or any part thereof without a CCC shall be liable on conviction, to a fine not exceeding RM250,000 or to imprisonment for a term not exceeding 10 years or to both.

**(C) Governing laws and regulations relating to labour practices in Malaysia****(i) Occupational Safety and Health Act 1994 ("OSHA")**

The OSHA provides that it is the general duty of every employer to ensure, so far as is practicable, the safety, health and welfare at work of all employees.

Pursuant to Section 15 of the OSHA, general duties include, in particular:

- (a) the provision and maintenance of plant and systems of work that are, so far as is practicable, safe and without risks to health;
- (b) the making of arrangements for ensuring, so far as is practicable, safety and absence of risks to health in connection with the use or operation, handling, storage and transport of plant and substances;
- (c) the provision of such information, instruction, training and supervision as is necessary to ensure, so far as is practicable, the safety and health at work of his employees;
- (d) so far as is practicable, as regards any place of work under the control of the employer, the maintenance of it in a condition that is safe and without risks to health and the provision and maintenance of the means of access to and egress from it that are safe and without such risks;
- (e) the provision and maintenance of a working environment for his employees that is, so far as is practicable, safe, without risks to health, and adequate as regards facilities for their welfare at work; and
- (f) the development and implementation of procedures for dealing with emergencies that may arise while his employees are at work.

Pursuant to Section 29A of the OSHA, an employer whose place of work is not included in any class or description of place of work as published in the *Gazette* under subsection 29(1) of the OSHA shall appoint one of his employees to act as an occupational safety and health coordinator if he employs five (5) or more employees at his place of work. Any person who contravenes any of this will be guilty of an offence and will, on conviction, be liable to a fine not exceeding RM50,000 or to imprisonment for a term not exceeding six (6) months or to both.

Every employer is also required to establish a safety and health committee if there are 40 or more persons employed at the place of work or if directed by the Director General of DOSH, failing which the employer shall be guilty of an offence and will, on conviction, be liable to a fine not exceeding RM100,000 or to imprisonment for a term not exceeding one (1) year or to both. The safety and health committee will, among others, keep under review the measures taken to ensure the safety and health of persons at the workplace.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)**

The OSHA also prescribes requirements relating to the installation, inspection and certification of certain prescribed plant. Pursuant to Sections 27B to 27E of the OSHA and the Occupational Safety and Health (Plant Requiring Certificate of Fitness) Regulations 2024, certain prescribed plant may only be installed after obtaining the requisite written approval from the Director General, and operated and used with a valid certificate of fitness, subject to applicable periodic inspection requirements. A person who operates or causes or permits any plant requiring a certificate of fitness to be operated without a valid certificate of fitness commits an offence and shall, upon conviction, be liable to a fine not exceeding RM100,000 or to imprisonment for a term not exceeding one (1) year or to both.

**(ii) Employees' Minimum Standards of Housing, Accommodation and Amenities Act 1990 ("EMSHAA 1990") and Employees' Minimum Standards of Housing, Accommodations and Amenities (Accommodation and Centralized Accommodation) Regulations 2020 of Malaysia ("EMSHAA Regulations 2020")**

The EMSHAA 1990 is the legislative framework that compels employers to ensure that the minimum standards of housing and amenities are provided to workers.

According to Section 24D(3) of the EMSHAA 1990, an employer who provides an accommodation not certified with a certificate for accommodation to an employee, commits an offence and shall on conviction, be liable to a fine not exceeding RM50,000. For a centralized accommodation provider that contravenes, they would be committing an offence and upon conviction, be liable for a fine not exceeding RM50,000 or to imprisonment for a term not exceeding one (1) year or to both.

The EMSHAA Accommodation Regulations 2020 also provide for further minimum requirements that an accommodation must have. Contravention of such regulations would upon conviction, lead to a fine of RM1,000 or to imprisonment for a term not exceeding six (6) months or to both.

**(iii) Employment Act 1955 ("EA"), National Wages Consultative Council Act 2011 ("NWCCA"), Minimum Wages Order 2024 ("MWO") and Employment (Part-Time Employees) Regulations 2010 ("Part-Time Regulations")**

The EA regulates all labour relations including, among others, contracts of service, payment of wages, rest days, hours of work and termination. According to Section 99A of the EA, a general penalty of a fine not exceeding RM50,000 is prescribed to whomever that contravenes any section of the EA where no specific penalty is provided.

The EA also provides regulations for the employment of foreign employees. Pursuant to Section 60(K)(1) of the EA, it is a requirement for employers to obtain approval from the Director General of Labour before a foreign employee can be employed. Any employer who contravenes this section commits an offence and shall, on conviction, be liable to a fine not exceeding RM100,000 or to imprisonment for a term not exceeding five (5) years or to both.

Pursuant to the NWCCA, an employer who fails to pay the basic wages, as specified in the minimum wages order, to his employees commits an offence and shall, on conviction, be liable to a fine of not more than RM10,000 for each employee. According to the MWO, the minimum wage effective 1 February 2025 is RM1,700 monthly and RM8.72 hourly for employers who employ five (5) or more employees.

The Part-Time Regulations govern the overtime pay, holidays, annual leave, sick leave, and rest day for part-time employees. Any employer who contravenes the regulation commits an offence and shall, on conviction, be liable to a fine not exceeding RM10,000.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)****(D) Governing laws and regulations relating to our business in Vietnam****(i) Law on Investment No. 143/2025/QH15 (as amended) ("Investment Law") and the Schedule of Specific Commitments in Services in Vietnam's Commitments to the WTO ("WTO Commitments"), Decree No. 96/2026/ND-CP (as amended) ("Decree 96/2026") and Decree No. 19/2026/ND-CP (as amended) ("Decree 19")**

Foreign investment into Vietnam is regulated by both domestic legislation and international agreements, with the primary regulations being the Investment Law and the WTO Commitments. Under the Investment Law, foreign investment is generally divided into three (3) general categories: "unrestricted", "restricted" and "prohibited". With respect to the "restricted" category, restrictions generally can take the form of a specific foreign ownership ceiling in a foreign-invested company, a general requirement to enter into a joint venture with a local party, the scope of investment activities, the requirement to obtain certain government approvals for foreign ownership with respect to the conditional industries, the operational license of the foreign-invested companies, or a combination thereof.

Hospital services constitute a conditional business sector for foreign investors in Vietnam. Under the WTO Commitments, foreign service suppliers may provide hospital services in Vietnam through the establishment of a wholly foreign-owned hospital, a joint venture with a Vietnamese partner, or a business cooperation contract, subject to the applicable investment and licensing requirements. The minimum investment capital threshold for a hospital as prescribed under the WTO Commitments is USD20.0 million.

Separately, pursuant to Article 47.2(a) of the Investment Law, Article 94 of Decree 96/2026, and Articles 94.8(a.1), 94.8(a), and 94.11 of Decree 19, during the implementation of an investment project in Vietnam, the project company is required to submit periodic reports to the competent authorities, including reports on the status of investment project implementation on a quarterly and annual basis, and reports on the supervision and assessment of the implementation of the investment project on a six (6) month and annual basis, within the prescribed timeline.

**(ii) Law on Enterprises No. 59/2020/QH14 (as amended) ("Enterprises Law")**

The Enterprises Law regulates, among others, the establishment, corporate governance, reorganisation and dissolution of companies in Vietnam.

A single-member limited liability company with the sole owner being an organisation is organised and operates under one (1) of two (2) models prescribed under Article 79 of the Enterprises Law, being either a president of the company together with a director or general director (CEO equivalent), or a members' council together with a director or general director.

Pursuant to Articles 80.1 and 81.1 of the Enterprises Law, the owner is responsible for appointing either the president of the company or the members of the members' council to exercise the rights and obligations of the owner of the company. Further, pursuant to Article 82.1 of the Enterprises Law, the president of the company or the members' council either appoints or hires the director or general director. Pursuant to Article 12.3 of the Enterprises Law, a company must at all times have at least one (1) legal representative residing in Vietnam, and if a company has only one (1) legal representative residing in Vietnam, upon leaving Vietnam, he/she must authorise another person, who resides in Vietnam, in writing to exercise the rights and obligations of the legal representative.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)**

Pursuant to Articles 28 and 30 of the Enterprises Law, changes to a company's registered particulars, including among others, its corporate name, head office address, legal representative or the legal representative's particulars (including full name, contact address, nationality, and personal identity document number), charter capital, and owner or the owner's particulars (including name, enterprise code and head office address), must be registered with or notified to the competent business registration authority within 10 calendar days from the date of the change.

Pursuant to Article 86 of the Enterprises Law, a contract or transaction between a single-member limited liability company with the sole owner being an organisation, on one hand and on the other hand, any of (a) its owner, a person related to its owner; (b) a member of the members' council or the president of the company, director or general director, inspector, or a person related to any of them; and (c) a manager of the owner, a person having the authority to appoint such a manager, or a person related to any of them, must be considered and approved by the members' council or the president of the company together with the director or general director, and the inspector. A person related to the parties without voting rights is not entitled to participate in the approval.

A contract or transaction entered into in breach of the foregoing requirements is null and void by a court's judgment, and the person signing the contract or transaction and the related person, as parties to said contract or transaction, shall be jointly and severally liable for any damages incurred and must reimburse the company for any profits derived from the execution of that contract or transaction.

**(iii) Law on Medical Examination and Treatment No. 15/2023/QH15 (as amended) ("MET Law 2023") and Decree No. 96/2023/ND-CP (as amended) ("Decree 96")**

The MET Law 2023 and its guiding regulations, Decree 96, regulate, among others, the establishment and operation of medical examination and treatment establishments (including hospitals) as well as the licensing requirement applicable to medical practitioners in Vietnam. The MET Law 2023 took effect on 1 January 2024, replacing the Law on Medical Examination and Treatment No. 40/2009/QH12.

Pursuant to Article 49 of the MET Law 2023, a hospital may only provide medical examination and treatment services after obtaining an operating licence from the competent authority. Pursuant to Article 50 of the MET Law 2023, an operating licence issued thereunder is valid for an indefinite term. Separately, pursuant to Articles 26 and 36 of the MET Law 2023, medical practitioners, including, among others, doctors, nurses, midwives and medical technicians, are required to hold valid practising licences and to register their practices at the relevant establishments subject to the applicable licensing requirements.

Pursuant to Article 7.15 of the MET Law 2023, a hospital is required to provide medical examination and treatment services strictly within its permitted scope of professional activities, except in certain prescribed circumstances, including emergencies. Pursuant to Article 52 of the MET Law 2023, a new operating licence is required in certain prescribed circumstances, including where the hospital changes its organizational form or location or undergoes a split, separation, consolidation or merger. Further, pursuant to Article 54 of the MET Law 2023, an amendment to the operating licence is required in certain prescribed circumstances, including where there is a change to the hospital's scope of professional activities, operational scale, working hours, name or address.

Pursuant to Article 56 of the MET Law 2023, an operating licence may be revoked in certain prescribed circumstances, including where the application dossier for the operating licence did not comply with the applicable regulations or contained any fraudulent document, or the hospital ceases to satisfy the conditions for operation or the conditions for issuance of the operating licence.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)**

In addition to an operating licence, a hospital intending to provide health check-up services is required pursuant to Articles 40.5 and 69.1 of Decree 96 to declare its eligibility to do so to the provincial-level DOH of the locality in which the hospital is located. Pursuant to Article 69.2 of Decree 96, any change to the health check-up establishment's name, address, physical facilities, personnel, or declared scope of professional activities must be notified in writing to the DOH.

**(iv) Law on Pharmacy No. 105/2016/QH13 (as amended) ("Pharmacy Law"), Circular No. 36/2018/TT-BYT (as amended) ("Circular 36"), Circular No. 31/2025/TT-BYT ("Circular 31") and Circular No. 22/2011/TT-BYT (as amended) ("Circular 22")**

The Pharmacy Law and its guidance regulations regulate, among others, the trading, storage, dispensing, and use of pharmaceuticals in Vietnam. Pursuant to Article 84.2 of the Pharmacy Law and Article 4.4 of Circular 36, the pharmaceutical storage warehouse of a hospital is required to comply with the Good Storage Practice ("**GSP**") requirements. Pursuant to Article 13 of Circular 36, compliance with the GSP requirements is evidenced by the relevant establishment being included in the list of facilities meeting GSP standards published by the DOH.

Separately, the Pharmacy Law distinguishes between pharmaceutical business and pharmaceutical activities not conducted for commercial purposes. Pursuant to Articles 2.43 and 32 of the Pharmacy Law, pharmaceutical business generally refers to the conduct of one (1) or more stages of the process from the production to the consumption of drugs and pharmaceutical ingredients for a profit-making purpose, and includes trading in drugs and pharmaceutical ingredients by drug retail establishments such as pharmacies and drug counters. Pursuant to Article 6.1 of the Pharmacy Law, an establishment engaging in pharmaceutical business is required to hold a certificate of eligibility for pharmaceutical business ("**CEPB**").

Pursuant to Article 35.1(a) of the Pharmacy Law, pharmaceutical activities not conducted for commercial purposes, among others, are exempted from the CEPB requirement. Pursuant to Articles 5.1(c) and 5.2 of Circular 31, this exemption applies to, among others, a medical examination and treatment establishment whose pharmacy department engages in drug dispensing activities not conducted for a profit-making purpose. Pursuant to Articles 15.3(b) and 15.3(c) of Circular 22, the statutory drug dispensing function of a hospital pharmacy department is limited to the dispensing of drugs to clinical departments in accordance with medication and chemical requisition forms and the dispensing of prescribed drugs to outpatients having health insurance cards.

Separately, pursuant to Article 53a.5 of the Pharmacy Law, foreign-invested pharmaceutical business establishments are not allowed to engage in the retail sale of drugs or the wholesale sale of drugs and pharmaceutical ingredients, except in certain prescribed circumstances applicable to foreign-invested drug or drug material manufacturers, and foreign-invested drug or drug material importers carrying out specified wholesale activities. These exceptions do not extend to a hospital's drug dispensing to outpatients. This restriction is also consistent with the WTO Commitments, under which Vietnam has not committed to opening up pharmaceutical distribution services to foreign investors.

**(v) Law on Atomic Energy No. 94/2025/QH15 (as amended) ("Atomic Energy Law") and Decree No. 332/2025/ND-CP (as amended) ("Decree 332")**

The Atomic Energy Law regulates, among others, radiation work and activities involving ionising radiation in Vietnam, including the operation and use of diagnostic and therapeutic medical equipment at healthcare facilities. The Atomic Energy Law came into effect on 1 January 2026, replacing the Law on Atomic Energy No. 18/2008/QH12.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)**

Pursuant to Articles 14 and 56 of the Atomic Energy Law, an establishment may only conduct radiation work, including, among others, the operation of irradiation equipment, the use of radiation equipment, and the use and storage of radioactive sources after obtaining a valid licence for radiation work from the competent authority.

Pursuant to Articles 51 and 55.1 of Decree 332, a licence for radiation work is granted for a prescribed term and may be renewed. An application for renewal must be submitted to the competent provincial-level authority at least (a) 45 days prior to the expiry of the existing licence that was granted for a term of more than 12 months, or (b) 15 days prior to the expiry of the existing licence that was granted for a term of 6 or 12 months, failing which the licence holder is required to apply for a new licence for radiation work.

Pursuant to Article 56.1 of Decree 332 and Article 58.2 of the Atomic Energy Law, a licence for radiation work may be revoked in certain prescribed circumstances, including, among others, where the licence holder (a) fails to comply with applicable requirements relating to radiation safety, nuclear safety or nuclear security, is administratively sanctioned for such failure and does not remedy the relevant non-compliance within the prescribed period; (b) submits forged documents as part of its application for the licence for radiation work; or (c) the contents of the licence for radiation work are altered, erased or otherwise falsified.

**(vi) Decree No. 103/2016/ND-CP (as amended) ("Decree 103") and Decree No. 104/2016/ND-CP (as amended) ("Decree 104")**

The business conditions regarding vaccination services, as well as the procedures for declaring eligibility to provide vaccination services prescribed in Articles 9, 10, and 11 of Decree 104, which regulate the provision of vaccination services in Vietnam, and the business conditions regarding biosafety in testing laboratories, as well as the procedures for the self-declaration for testing laboratories prescribed in Articles 5, 6, 7, and 13 of Decree 103, which regulate the assurance of biosafety in laboratories, remain effective until 30 June 2027.

As of 1 July 2027, the hospital must satisfy the conditions for vaccination facilities and the classification of testing laboratories by biosafety level as prescribed under Decree No. 165/2026/ND-CP.

Pursuant to Articles 10.3 and 13.2 of Decree 103, a hospital may operate a level II testing laboratory only after submitting a self-declaration that its laboratory complies with the applicable biosafety level II standards. Pursuant to Article 13.4 of Decree 103, if, during an inspection, the hospital is found not to comply with the applicable statutory requirements relating to personnel, equipment, infrastructure, and operational rules, the DOH shall remove the hospital from the published list of testing laboratories that meet biosafety level II standards.

Pursuant to Article 11 of Decree 104, a hospital may provide vaccination services only after completing a self-declaration of its eligibility to provide vaccination services and being included in the list of eligible establishments published by the DOH. Pursuant to Articles 9, 11.4, and 11.5 of Decree 104, if, during an inspection, the hospital is found not to comply with the applicable statutory requirements relating to personnel, equipment, and infrastructure, the competent inspection authority may temporarily suspend the hospital's vaccination services and submit a record of such temporary suspension to the DOH where the hospital is located. Upon receipt of such record, the DOH shall remove the hospital from the list of establishments that have completed the self-declaration of eligibility to provide vaccination services.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)****(E) Governing laws and regulations relating to our material properties in Vietnam****(i) Law on Land No. 31/2024/QH15 (as amended) ("Land Law")**

The Land Law regulates land use rights in Vietnam. Land in Vietnam is owned by the people, with the State of Vietnam acting as the representative owner and exercising uniform management. Accordingly, a company does not own land in Vietnam, but instead holds land use rights over land leased or allocated by the State of Vietnam, and owns any assets which it lawfully constructs on such land.

Pursuant to Article 3.21 of the Land Law, land use rights and ownership of assets attached to land are evidenced by a certificate of land use rights and ownership of assets attached to land ("LURC"). Pursuant to Article 81.1 of the Land Law, the use of land for a purpose other than its prescribed land use purpose may result in administrative sanctions and, in circumstances prescribed by law, the recovery of the land by the State of Vietnam.

Pursuant to Articles 172.1 and 172.3 of the Land Law, land users wishing to extend their land use term must submit an application for extension no later than six (6) months prior to the expiration of the land use term. Failure to submit the application by this deadline will result in the denial of the extension, except in cases of force majeure. The right to apply for an extension does not confer an automatic right to renewal, and any extension remains subject to the approval of the competent State authority of Vietnam in accordance with applicable laws.

**(ii) Law on Environmental Protection No. 72/2020/QH14 (as amended) ("EP Law") and Decree No. 08/2022/ND-CP (as amended) ("Decree 08")**

The EP Law and Decree 08 regulate, among others, the framework for environmental protection in Vietnam, including environmental licensing, waste management, and environmental reporting. The EP Law came into effect on 1 January 2022, replacing the Law on Environmental Protection No. 55/2014/QH13.

Articles 39 and 40 of the EP Law require the owner of an investment project of a prescribed scale, including certain hospitals exceeding the prescribed bed capacity to obtain an environmental permit, which consolidates a number of permits previously issued, including permits relating to the discharge of wastewater into water sources. Pursuant to Articles 40.4 and 44.3 of the EP Law, an environmental permit is granted for a prescribed term and must be renewed prior to expiry.

Pursuant to Article 86 of the EP Law, wastewater must be collected and pre-treated in accordance with the applicable national technical standards for medical wastewater and the conditions set out in the environmental permit before being discharged. Discharging wastewater with pollutant parameters exceeding the applicable national technical standards may result in administrative sanctions, which may comprise a monetary fine together with mandatory remedial measures and, where the sanctioned party fails to comply voluntarily within the prescribed time limit, compulsory enforcement measures. Pursuant to Articles 79, 81, 82, 83 and 84 of the EP Law, hazardous waste, non-hazardous solid waste, and domestic solid waste must each be collected, transported, and treated by appropriately licensed facilities.

An annual environmental protection report must be submitted to the relevant competent authorities of Vietnam by 15 January of the year following the reporting year.

**ANNEXURE A: GOVERNING LAWS AND REGULATIONS (Cont'd)****(F) Other ancillary laws and regulations relating to our business in Vietnam****(i) Law on Food Safety No. 55/2010/QH12 (as amended) (“Law on Food Safety”) and Decree No. 15/2018/ND-CP (as amended) (“Decree 15”)**

The Law on Food Safety and Decree 15 regulate, *among others*, the conditions applicable to food production and business establishment in Vietnam, including food hygiene and safety requirements. Pursuant to Articles 2.5, 2.8 and 5.10 of the Law on Food Safety and Article 11.1 of Decree 15, a food production and business establishment is required to obtain and maintain a valid food safety certificate unless it falls within one of the exemptions prescribed under Article 12.1 of Decree 15, including, *among others*, a collective kitchen without registration for the food business sector. A collective kitchen that serves food and beverages for consideration may be regarded as engaging in food trading and does not fall within the prescribed exemptions.

**(ii) Law on Personal Data Protection No. 91/2025/QH15 (“PDP Law”) and Decree No. 356/2025/ND-CP (as amended) (“Decree 356”)**

The PDP Law regulates personal data, the protection of personal data, and the rights, obligations, and responsibilities of the relevant entities. Pursuant to Article 2.6 of the PDP Law, personal data processing refers to one (1) or more activities affecting personal data, comprising one (1) or more of the following actions: collection, analysis, compilation, encryption, decryption, editing, deletion, destruction, de-identification, provision, disclosure, transfer of personal data, and other activities affecting personal data.

Pursuant to Articles 2.7, 2.8, 2.9, and 2.10 of the PDP Law, entities involved in personal data processing include, *among others*, a data-controller-and-processor, being an organization that determines the purposes and means of processing personal data and directly processes personal data. Pursuant to Articles 11, 15.2(b), 16.2(a), 17.1(a), 25.1(b), and 26.1(a) of the PDP Law, a data-controller-and-processor must obtain the data subject’s consent for the processing of personal data, except in limited circumstances prescribed under Article 19.1 of the PDP Law, including, *among others*, to protect the life, health, honor, dignity, rights, and legitimate interests of the personal data subject or other persons in urgent situations or to address emergency situations.

Pursuant to Article 6.1 of Decree 356, methods for obtaining the consent of the personal data subject must ensure the ability to verify the identity of the personal data subject providing such consent, as well as the time and content of the consent, including where consent is provided in writing or through other appropriate methods that allow for printing or reproduction in writing, including in electronic form or another verifiable format.

Moreover, pursuant to Article 21.1 of the PDP Law, a data-controller-and-processor must prepare and submit a personal data processing impact assessment dossier to the Ministry of Public Security of Vietnam within 60 calendar days from the commencement of personal data processing. Pursuant to Articles 21.2, 22.1, and 22.2 of the PDP Law and Articles 20.1 and 20.2 of Decree 356, the personal data processing impact assessment shall be conducted once for the entire duration of the operation of the data-controller-and-processor and shall be updated every six (6) months from the date of initial submission in the cases prescribed by law, including, *among others*, when a new purpose for personal data processing arises; or within 10 days in the cases prescribed by law, including, *among others*, when the agency, organization, or unit undergoes reorganization, cessation of operations, dissolution, or bankruptcy in accordance with the law.