

Ho Chi Minh City, January 19, 2026

**INTERNAL CORPORATE GOVERNANCE REGULATIONS
DIEN MAY XANH INVESTMENT JOINT STOCK COMPANY**

Pursuant to:

- Law on Securities No. 54/2019/QH14 (National Assembly, dated November 26, 2019), as amended and supplemented from time to time (the "**Law on Securities**");
- Law on Enterprises No. 59/2020/QH14 (National Assembly, dated June 17, 2020), as amended and supplemented from time to time (the "**Law on Enterprises**");
- Decree No. 155/2020/ND-CP (Government, dated December 31, 2020) detailing the implementation of a number of articles of the Law on Securities, as amended and supplemented from time to time ("**Decree 155**");
- Decree No. 245/2025/ND-CP (Government, dated September 11, 2025) amending and supplementing a number of articles of the Government's Decree No. 155/2020/ND-CP dated December 31, 2020 detailing the implementation of a number of articles of the Law on Securities ("**Decree 245**");
- Circular No. 116/2020/TT-BTC (Ministry of Finance, dated December 31, 2020) guiding a number of articles on corporate governance applicable to public companies under Decree 155;
- The Charter of Dien May Xanh Investment Joint Stock Company (the "**Company**") dated January 19, 2026 (the "**Charter**"); and
- Resolution of the General Meeting of Shareholders ("**GMS**") of the Company No. 01/NQ/DHDCD/DMX-2026 dated January 19, 2026.

The Board of Directors ("**BOD**") of the Company hereby promulgates the Internal Regulations on Corporate Governance of the Company (the "**Regulation**"). The Regulation consists of the following contents:

CHAPTER I GENERAL PROVISIONS

Article 1. Scope of application and applicable entities

- 1.1 Scope of application: This Regulation sets out the fundamental principles of corporate governance to protect lawful rights and interests of shareholders and to establish standards of conduct and professional ethics for members of the Board of Directors, the Audit Committee, the Executive Management, and other managers of the

Company.

- 1.2 **Applicable Entities:** This Regulation applies to the General Meeting of Shareholders; members of the Board of Directors, members of the Audit Committee, members of the Executive Management, managers of the Company and the organizations, individuals and related persons of the foregoing entities; and organizations and individuals having rights and interests related to the Company.

Article 2. Definitions:

For the purpose of This Regulation, the following terms shall have the meanings set out below:

- 2.1 **"Corporate Governance":** means the system of rules established to ensure that the Company is directed, managed and controlled effectively for the benefit of its shareholders and other stakeholders.
- 2.2 **"Company":** means Dien May Xanh Investment Joint Stock Company.
- 2.3 **"Subsidiary":** means an enterprise falling under one of the following circumstances:
(a) The Company owns more than 50% (fifty percent) of the charter capital or the total issued ordinary shares of such enterprise; or (b) The Company has control over such enterprise through (i) the right to directly or indirectly appoint a majority or all members of the BOD, the Director or General Director of such enterprise; or (ii) the right to decide on the amendment or supplement to the charter of such enterprise.
- 2.4 **"Shareholder":** means individuals and organizations owning shares of the Company.
- 2.5 **"Major shareholder":** means a shareholder owning 5% (five percent) or more of the voting shares of the Company.
- 2.6 **"Non-executive member of the BOD":** means a member of the BOD who is not the General Director, Deputy General Director, Chief Accountant, and other Managers as prescribed by the Charter.
- 2.7 **"Independent member of the BOD":** means a member of the BOD who meets the conditions prescribed by the Law on Enterprises.
- 2.8 **"Member of the Board of Management":** means an executive including the General Director (or Chief Executive Officer), Deputy General Director, and Chief Accountant appointed by the BOD.
- 2.9 **"Manager":** means other managerial positions in the Company appointed by the General Director.

2.10 **"Online Means"**: means devices, media, and methods of communication that shareholders can use to exchange or transmit information via the internet or telephone lines with the Company, the GMS, or the BOD without needing to be physically present.

Article 3. Principle of applying specialized laws

In case specialized laws provide for corporate governance provisions different from those stipulated in This Regulation, the provisions of specialized laws shall be applied.

CHAPTER II GENERAL MEETING OF SHAREHOLDERS

Article 4. Roles, rights, and obligations of the GMS

- 4.1 The GMS comprises all shareholders with voting rights and is the highest decision-making body of the Company.
- 4.2 The annual GMS has the right to discuss and approve the following matters:
- a. Audited annual financial statements;
 - b. Report of the BOD and each member on their governance and performance, and the report of the independent BOD members;
 - c. Annual dividend payment rate for each class of shares in accordance with the Law on Enterprises and the rights attached to such class of shares; and
 - d. Annual business plan, short-term, medium-term, and long-term development plans of the Company, and the development orientation of the Company.
- 4.3 The annual and extraordinary GMS have the right to discuss and approve decisions on the following matters:
- a. The number of members of the BOD;
 - b. Selection of an audit firm and dismissal of the approved auditor when deemed necessary;
 - c. Election, dismissal, removal, and replacement of members of the BOD;
 - d. Total remuneration of the members of the BOD and the report on remuneration of the BOD;
 - e. Addition and amendment to the Charter;
 - f. Decision on classes of shares and the total number of shares of each class authorized for offering;
 - g. Division, separation, consolidation, merger, or conversion of the Company;
 - h. Reorganization and dissolution (liquidation) of the Company and appointment of a liquidator;
 - i. Inspection and handling of violations by the BOD causing damage to the Company and/or shareholders of the Company;

- j. Decision on investment, sale, transfer, lease, or disposal of the Company's assets (other than the sale of products traded by the Company) which, when aggregated with previous transactions of the same nature within any 12 (twelve)-month period (if any), have a fair market value or proposed transaction value equal to or greater than 20% (twenty percent) of the total asset value of the Company and its branches recorded in the latest audited annual financial statements (the total asset value is determined based on the lower value between the separate report and the consolidated report in accordance with legal regulations);
- k. The Company repurchasing more than 10% (ten percent) of the total issued shares of each class;
- l. Approval of internal regulations on corporate governance, operating regulations of the BOD;
- m. The Company entering into contracts and transactions with subjects specified in Clause 1, Article 167 of the Law on Enterprises with a value equal to or greater than 35% (thirty-five percent) of the total asset value of the Company recorded in the latest audited annual consolidated financial statements;
- n. Decision on the creation of classes of shares, interests, preferences, and privileges of each class of shares, and the number of shares issued for each class, including employee share bonus programs, share purchase programs, or share options for employees;
- o. Issuance of convertible bonds or warrants allowing holders to purchase shares at a predetermined price;
- p. Decision on investment transactions, transactions to repurchase shares or other securities of any other company, or investments in real estate ownership with each transaction value equal to or greater than 20% (twenty percent) of the total asset value of the Company recorded in the latest audited annual financial statements of the Company (the total asset value is determined based on the lower value between the separate report and the consolidated report in accordance with legal regulations);
- q. The organizational and management structure of the Company;
- r. Business lines and sectors;
- s. Approval of transactions specified in Clause 4, Article 293 of Decree 155; and
- t. Other matters as prescribed by the Charter and other regulations of the Company.

Article 5. Authority to convene the GMS; Preparation of the list of shareholders entitled to attend

- 5.1 The BOD convenes the annual and extraordinary meetings of the GMS in accordance with [Article 13 and Article 47.1] of the Charter.
- 5.2 The convener of the GMS meeting shall perform the following duties:

- a. Prepare a list of shareholders eligible to participate and vote at the General Meeting no more than 10 (ten) days before the date of sending the meeting notice. The Company shall disclose information on the preparation of the list of shareholders entitled to attend the General Meeting in accordance with the law. The list of shareholders entitled to attend the GMS shall contain the contents prescribed in Article 141 of the Law on Enterprises;
- b. Prepare the agenda and contents of the General Meeting;
- c. Prepare documents for the General Meeting;
- d. Draft resolutions of the General Meeting according to the expected contents of the meeting;
- e. Determine the time and venue of the General Meeting;
- f. Notify and send the meeting notice to all shareholders entitled to attend; and
- g. Other tasks serving the General Meeting.

Article 6. Notice on finalizing the list of shareholders entitled to attend the GMS

- 6.1 The BOD holds a meeting, issues a decision to convene the annual GMS, and unanimously approves the contents, agenda of the General Meeting, and the form of participation and voting (including Online Means and/or physical attendance at the General Meeting).
- 6.2 The notice on finalizing the list of shareholders entitled to attend the meeting of the GMS (the "*List of Shareholders*") is carried out in accordance with the Charter, the Law on Enterprises, and the Law on Securities.

Article 7. Notice to convene the GMS

- 7.1 The notice of the GMS meeting shall be sent to all shareholders on the List of Shareholders at least 21 (twenty-one) days prior to the opening date of the GMS in writing by registered mail via postal service or other forms by Online Means (email, message, etc.) if deemed appropriate by the BOD (including but not limited to email if the shareholder has provided an email address) according to the accurate information provided by the shareholder, and concurrently published on the website of the Company and the State Securities Commission, and on the media of the Stock Exchange.
- 7.2 Shareholders are responsible for providing complete and accurate information (including but not limited to organizational information, personal information, contact address, email address, or phone number) to receive the GMS meeting notice.

Article 8. Agenda and contents of the GMS

- 8.1 The agenda of the GMS meeting and documents related to the matters to be voted on

at the General Meeting shall be sent to shareholders and/or posted on the Company's website. In case the documents are not attached to the GMS meeting notice, the meeting notice shall clearly state the website address containing all meeting documents for shareholders to access, including:

- a. The meeting agenda, documents used in the meeting;
- b. The list and detailed information of candidates in case of electing members of the BOD;
- c. Voting ballots; and
- d. Draft resolutions for each matter on the meeting agenda.

8.2 A shareholder or group of shareholders mentioned in [Clause 3, Article 11] of the Charter has the right to propose matters to be included in the agenda of the GMS meeting. The proposal shall be made in writing and shall be sent to the Company at least 03 (three) working days prior to the opening date of the GMS. The proposal shall include the full name of the shareholder, the number and class of shares held by that person, and the proposed contents to be included in the meeting agenda.

8.3 The convener of the GMS meeting has the right to reject proposals related to Article 8.2 of This Regulation in the following cases:

- a. The proposal is sent late or is incomplete or incorrect in content;
- b. At the time of proposal, the shareholder or group of shareholders does not hold at least 5% (five percent) of ordinary shares as prescribed in [Clause 3, Article 11] of the Charter;
- c. The proposed matter does not fall within the decision-making authority of the GMS; or
- d. Other cases as prescribed by the law and the Charter.

Article 9. Methods of registering to attend the GMS; Authorization to attend the GMS

9.1 Upon the decision of the Chairperson of the BOD, a shareholder registers to attend the General Meeting by (i) attending directly at the General Meeting; (ii) authorizing another individual or organization to attend and vote at the General Meeting; (iii) attending the General Meeting via Online Means; or (iv) sending voting ballots to the General Meeting by letter or email. The BOD is responsible for issuing guidelines and specifically notifying the conditions and methods for shareholders to attend the General Meeting through the above methods in accordance with the Charter and legal regulations.

9.2 On the day of the General Meeting and before the opening of the meeting, the Company shall carry out shareholder registration procedures until the attending

shareholders with voting rights have validly registered. The registration for attending the General Meeting is prescribed as follows:

- a. A shareholder or authorized person of a shareholder registering to attend directly at the General Meeting shall present documents proving identity and valid authorization as prescribed in the Charter;
- b. A shareholder or authorized person of a shareholder registering to attend via Online Means is obliged to comply with the conditions and instructions of the BOD to complete shareholder registration;
- c. A shareholder or authorized person of a shareholder registering to attend by sending voting ballots to the General Meeting by letter or email is obliged to comply with the conditions and instructions of the BOD to complete shareholder registration; and
- d. A shareholder who has completed registration to attend the General Meeting via Online Means or by sending voting ballots to the General Meeting by letter or email is recognized as if such shareholder attends directly at the General Meeting.

9.3 If a shareholder cannot attend the General Meeting, they may authorize their representative to attend. The authorization for a representative to attend the General Meeting shall be in writing according to the Company's attached form, shall bear a signature as prescribed in the Charter, and shall meet the following requirements:

- a. In case the shareholder is an individual, the representative of the shareholder shall present a power of attorney signed by the shareholder and the authorized person to attend the meeting, and valid information of the invited shareholder (the authorization is not required to be notarized by a notary public);
- b. In case the shareholder is an organization, the representative attending the General Meeting is the legal representative or the authorized person of the legal representative of the shareholder and shall present (i) a power of attorney signed by the authorizing party (the authorized representative of the institutional shareholder or the legal representative of the institutional shareholder) and the authorized person attending the meeting (the authorization is not required to be notarized by a notary public) and (ii) documents proving the valid information of the institutional shareholder;
- c. In case there is more than one authorized representative, the shareholder shall specifically determine the number of shares and votes authorized to each representative; The authorized person of the shareholder is not allowed to sub-authorize any other person;
- d. The authorized person attending the GMS shall bring an ID card, passport, or other valid personal authentication to check and submit the original power of attorney before entering the meeting;

- e. In case a lawyer signs the document appointing a representative on behalf of the authorizing person, the appointment of a representative in this case is only considered valid if such appointment document is presented together with the power of attorney for the lawyer or a valid copy of such power of attorney (if not previously registered with the Company);
- f. Except for the case specified in Article 9.3(e) of This Regulation, the voting ballot of the authorized person attending the meeting within the authorized scope remains valid when one of the following events occurs:
 - i. The authorizing person dies, has their civil act capacity restricted, or loses civil act capacity;
 - ii. The authorizing person has canceled the appointment of authorization;
or
 - iii. The authorizing person has canceled the authority of the person performing the authorization.

This Article 9.4(f) does not apply in case the Company receives notice of one of the above events before the opening time of the GMS meeting or before the meeting is reconvened; and

- g. The shareholder bears full responsibility for the decisions and authorization given to the shareholder's authorized person.

9.4 To ensure the valid attendance of shareholders named in the List of Shareholders or authorized persons of shareholders, a shareholder or authorized person of a shareholder participating in meeting registration who (i) does not provide accurate or complete personal information compared to the information in the List of Shareholders or (ii) is not electronically identified and authenticated (if participating via Online Means) shall not be eligible to register for the meeting. The BOD, based on legal provisions on electronic identification and authentication, shall issue specific guidelines and conditions in the regulations on organizing the General Meeting for shareholders to implement.

9.5 A shareholder or representative of a shareholder attending the General Meeting via Online Means has the right to fully view the proceedings of the General Meeting and express opinions via Online Means and shall personally prepare all appropriate means to be able to access, view, and speak via Online Means. The BOD is responsible for issuing and publishing the specific regulations on organizing the General Meeting on the Company's website.

Article 10. Conditions for conducting the GMS

- 10.1 The GMS meeting shall be conducted when the number of attending shareholders represents more than 50% (fifty percent) of the total voting votes.
- 10.2 In case there is not enough required number of shareholders as prescribed in Article 10.1 of This Regulation within 60 (sixty) minutes from the scheduled opening time of the GMS meeting, the meeting convener shall cancel the GMS meeting. The GMS meeting shall be reconvened within 30 (thirty) days from the intended date of the first GMS meeting. The reconvened GMS meeting shall only be conducted when the number of attending shareholders represents at least 33% (thirty-three percent) of the voting shares.
- 10.3 In case the second GMS meeting cannot be conducted due to a lack of the required number of shareholders as prescribed in Article 10.2 of This Regulation within 60 (sixty) minutes from the scheduled opening time of the GMS meeting, the meeting convener shall cancel the GMS meeting. The third General Meeting of Shareholders shall be convened within twenty (20) days from the date on which the second General Meeting of Shareholders was scheduled to be held. In such case, the meeting shall be duly convened and valid irrespective of the total voting shares of the shareholders attending, and shall have the authority to decide on all matters that were intended to be approved at the first General Meeting of Shareholders.

Article 11. Voting methods

- 11.1 Upon completion of shareholder registration, the shareholder or the shareholder's authorized representative shall receive a voting card.
- 11.2 Subject to the provisions of Article 11.3 of This Regulation, the shareholder or the shareholder's representative shall vote in the following forms:
 - a. Standard voting: using a paper voting card to vote on matters directly at the General Meeting by raising the voting card.
 - b. Online voting (via Online Means): using an electronic voting card to vote on matters at the General Meeting via the Company's applications ("app") or website ("Website").
 - c. Remote voting: sending a voting card according to the Company's form by post or email to the address provided by the Company.
- 11.3 The BOD has full authority to select an appropriate voting method based on the following principles: (i) ensuring the lawful rights and interests of shareholders; and/or (ii) ensuring the safety and participation of shareholders in force majeure events (epidemics, natural disasters, acts of war, or restrictive decisions of

governments); and/or (iii) ensuring the utmost convenience for shareholders participating in the General Meeting. All voting methods at the General Meeting shall comply with the following conditions:

- a. For each voting matter, the shareholder or the shareholder's representative shall choose only one (01) of three (03) options: approve (shareholder agrees to pass), disapprove (shareholder disagrees to pass), or no opinion (shareholder has no opinion).
- b. Voting shall be completed before the announced ballot collection time ("Ballot Collection Time").
- c. The Ballot Collection Time applies to (i) standard voting as the time the vote counting committee requests shareholders to raise their voting cards, and (ii) online voting and remote voting as the time determined by the Chairperson and notified to the shareholders.
- d. The voting card is not erased or altered, contains complete and valid information, records the shareholder's decision, and is sent in an appropriate manner in the case of Online voting and Remote voting.
- e. In case a shareholder or the shareholder's representative changes their decision or sends multiple Voting cards, the latest decision changed before the Ballot Collection Time shall be deemed the final and effective decision of such shareholder or representative.
- f. In the case of standard voting, when a shareholder or the shareholder's representative votes, the front of the Voting card (with the shareholder code) shall be raised facing the Chairperson until the vote counting is completed. The shareholder code is a code issued by the Company to identify a specific shareholder in the List of Shareholders, thereby determining the number of voting votes and other information related to the shareholder.

11.4 A valid voting card for each voting matter is a Voting card that meets the conditions specified in Article 11.3 of This Regulation.

11.5 An invalid voting card for each voting matter is a Voting card that does not meet the conditions in Article 11.3 of This Regulation, including:

- a. The voting card lacks complete information that the shareholder shall provide, including a Voting card that does not record the shareholder's decision;
- b. The voting card is sent after the Ballot Collection Time; and
- c. The voting card is erased or altered.

Article 12. Vote counting methods

12.1 The General Meeting elects the persons responsible for counting votes or supervising

the vote counting upon the proposal of the Chairperson. The number of members of the vote counting committee is decided by the GMS based on the Chairperson's proposal but shall not exceed the number prescribed by applicable laws.

- 12.2 When voting is conducted at the meeting, the voting cards approving the resolution are collected first, the voting cards disapproving the resolution are collected next, and finally, the total number of approving or disapproving votes is counted to make a decision. The total number of approving, disapproving, no opinion, and invalid votes, corresponding to the voting ratio for each matter, shall be fully recorded by the vote counting committee in the vote counting minutes.
- 12.3 The vote counting committee is entitled to use appropriate electronic means to count the voting ballots.
- 12.4 In the case of voting to elect members of the BOD, it shall be carried out by cumulative voting in accordance with Clause 3, Article 148 of the Law on Enterprises. The vote counting committee will collect all voting cards and count the votes. The voting results passed by the shareholders attending the GMS meeting will be fully recorded by the vote counting committee in the vote counting minutes.
- 12.5 The vote counting minutes shall include the principal contents specified in Clause 5 Article 149 of the Law on Enterprises.

Article 13. Forms of passing resolutions of the GMS; Conditions for passing decisions of the GMS

- 13.1 The GMS passes resolutions within its authority by voting at the meeting or by collecting written opinions.
- 13.2 Resolutions are passed if approved by a number of shareholders representing at least 50% (fifty percent) of the total voting votes of all attending shareholders, except for the cases stipulated in [Clauses 2 and 4 of Article 20, Clause 8 of Article 21, and Article 16] of the Charter:
- 13.3 Except for the cases stipulated in [Clauses 1 and 4 of Article 20, Clause 8 of Article 21, and Clause 2 of Article 16] of the Charter, a resolution on the following matters is passed if approved by a number of shareholders representing at least 65% (sixty-five percent) of the total voting votes of all attending shareholders:
 - a. Classes of shares and the total number of shares of each class;
 - b. Change of business lines and sectors;
 - c. Change of the organizational and management structure of the Company;
 - d. Decision on investment, sale, transfer, lease, or disposal of the Company's assets

(other than the sale of products traded by the Company) which, when aggregated with previous transactions of the same nature within any 12 (twelve)-month period (if any), have a fair market value or proposed transaction value equal to or greater than 20% (twenty percent) of the total asset value of the Company and its branches recorded in the latest audited annual financial statements of the Company (the total asset value is determined based on the lower value between the separate report and the consolidated report in accordance with legal regulations);

- e. Reorganization or dissolution of the Company;
- f. Consideration and decision on measures to handle violations by the BOD causing damage to the Company and/or shareholders of the Company;
- g. Repurchase of more than 10% (ten percent) of the total issued shares of each class;
- h. Issuance of convertible bonds or warrants allowing holders to purchase shares at a predetermined price;
- i. Decision on investment transactions, transactions to repurchase shares or other securities of any other company, or investments in real estate ownership with each transaction value equal to or greater than 20% (twenty percent) of the total asset value of the Company recorded in the latest audited annual financial statements (the total asset value is determined based on the lower value between the separate report and the consolidated report in accordance with legal regulations); and
- j. Matters stated in [Points b and d Clause 5 of Article 5, Clause 1 of Article 16, and Clause 2 of Article 47] of the Charter.

13.4 Resolutions of the GMS passed by 100% (one hundred percent) of the total voting shares are lawful and effective even if the order and procedures for convening the meeting and passing such resolutions are not implemented in accordance with the Law on Enterprises and the Charter.

13.5 The election of members of the BOD shall be carried out by cumulative voting in accordance with Clause 3, Article 148 of the Law on Enterprises.

Article 14. Announcement of vote counting results

After conducting the vote counting, the vote counting committee shall announce the vote counting results directly at the GMS meeting. The announcement of the vote counting results shall specifically state the number of approving votes, disapproving votes, no opinion votes, and invalid votes corresponding to the voting ratio for each matter voted on by shareholders at the meeting.

Article 15. Methods of objecting to resolutions of the GMS

15.1 Within 90 (ninety) days from the date of receiving the resolution or minutes of the GMS meeting or the minutes of the vote counting results of collecting opinions of the

GMS, the shareholder or group of shareholders specified in [Clause 3, Article 11] of the Charter has the right to request a Court or an Arbitration to consider and annul a resolution or part of the contents of a resolution of the GMS in the following cases:

- a. The order and procedures for convening the meeting and issuing decisions of the GMS seriously violate the provisions of the Law on Enterprises and the Charter, except for the cases stipulated in [Clause 3, Article 20 and Clause 9, Article 21] of the Charter.
- b. The contents of the decision violate the law or the Charter.

15.2 In case a resolution of the GMS is annulled by a decision of a Court or an Arbitration, the convener of the annulled GMS meeting may consider reconvening the GMS meeting according to the order and procedures prescribed by the Law on Enterprises and the Charter.

Article 16. Preparation of minutes of the GMS meeting

16.1 The GMS meeting shall be made in written, and may be recorded or stored in other electronic forms. The minutes shall be prepared in Vietnamese, may also be prepared in a foreign language, and contain principal contents in accordance with the Law on Enterprises.

16.2 The minutes of the GMS meeting shall be completed and approved prior to the closing of the meeting. The Chairperson and the meeting secretary or other persons signing the meeting minutes shall be jointly liable for the truthfulness and accuracy of the contents of the minutes.

16.3 Minutes prepared in Vietnamese and a foreign language have equal legal effect. In case of discrepancies between the Vietnamese and foreign language versions, the contents of the Vietnamese minutes shall prevail.

16.4 The minutes of the GMS meeting shall be published on the Company's website within twenty-four (24) hours from the end of the meeting.

16.5 The minutes of the GMS meeting are considered conclusive evidence of the proceedings conducted at the GMS meeting unless an objection to the contents of the minutes is raised according to the prescribed procedures within 10 (ten) days from the date the minutes are sent.

Article 17. Disclosure of GMS resolutions

The vote counting minutes, meeting minutes, and resolutions of the GMS shall be published on the Company's website in accordance with the Charter and disclosed in accordance with the

law on securities.

Article 18. Passing GMS resolutions by collecting written opinions

The BOD has the right to collect written opinions of shareholders to pass decisions of the GMS if deemed necessary for the interests of the Company. The cases of collecting written opinions of shareholders, the order and procedures for the GMS to pass GMS resolutions by collecting written opinions shall be implemented in accordance with [Article 21] of the Charter and legal provisions.

CHAPTER III BOARD OF DIRECTORS

Article 19. Roles, rights and obligations of the BOD, responsibilities of BOD members

- 19.1 The BOD is the managerial body of the Company, having full authority to make decisions and exercise the rights and obligations of the Company in the Company's name, except for the rights and obligations within the authority of the GMS.
- 19.2 The rights and obligations of the BOD are prescribed by law, the Charter, and decisions of the GMS.
- 19.3 Members of the BOD have full rights as prescribed by the Law on Securities, relevant laws, and the Charter, including the right to be provided with information and documents on the financial situation and business operations of the Company and units within the Company. Members of the BOD have the responsibilities and obligations as prescribed by the Law on Securities, relevant laws, the Charter, and the following obligations:
 - a. Perform their duties honestly, prudently, and in the best interests of the shareholders and the Company;
 - b. Fully attend meetings of the BOD and give opinions on the matters brought up for discussion;
 - c. Promptly and fully report to the BOD on remuneration received from subsidiaries, affiliated companies, and other organizations;
 - d. Report to the BOD at the earliest meeting on transactions between the Company, Subsidiaries, or companies in which the Company controls more than 50% (fifty percent) of the charter capital with members of the BOD and their related persons; transactions between the Company and companies in which a member of the BOD is a founding member or enterprise manager within the most recent 03 (three) years prior to the transaction time;
 - e. Disclose information when trading the Company's shares in accordance with the law; and
 - f. Independent members of the BOD of the Company shall prepare an evaluation

report on the BOD's operations.

Article 20. Structure, criteria, and conditions of BOD members

- 20.1 The number of BOD members shall not be less than 05 (five) and shall not exceed 11 (eleven). The term of the BOD is 04 (four) years. The term of office of a BOD member shall not exceed 04 (four) years; a BOD member may be re-elected for an unlimited number of terms, unless otherwise prescribed by law. The proportion of independent BOD members and non-executive BOD members shall comply with current legal provisions.
- 20.2 A member of the BOD of the Company shall meet the following criteria and conditions:
- a. Having full civil act capacity, having no criminal record, and not falling into the subjects specified in Clause 2, Article 17 of the Law on Enterprises;
 - b. Being an individual shareholder holding at least 5% (five percent) of the total ordinary shares or another person having professional qualifications and experience in business management or in the main business lines of the Company; and
 - c. Unless otherwise approved by the GMS, a member of the BOD of the Company shall not concurrently be:
 - A member of the BOD, General Director, Deputy General Director, Head of a department/division, Chief Accountant, and a related person of such persons of any company competing with the Company, except for the Subsidiaries of the Company; or
 - A shareholder or a related person of a shareholder owning 5% (five percent) or more of the total ordinary shares (or total contributed capital) of any company competing with the Company, except for the Subsidiaries of the Company.
 - d. The Chairperson of the BOD shall not concurrently hold the title of General Director of the Company.

Article 21. Procedures for a shareholder or group of shareholders to stand for election or nominate candidates to the BOD

- 21.1 A shareholder or group of shareholders specified in [Clause 4, Article 11] of the Charter has the right to nominate candidates for the BOD in accordance with the Law on Enterprises and the Charter. A shareholder or group of shareholders holding:
- a. From 10% to less than 30% may nominate a maximum of two (02) candidates;
 - b. From 30% to less than 40% may nominate a maximum of three (03) candidates;

- c. From 40% to less than 50% may nominate a maximum of four (04) candidates;
- d. From 50% to less than 60% may nominate a maximum of five (05) candidates;
- e. From 60% to less than 70% may nominate a maximum of six (06) candidates;
- f. From 70% to less than 80% may nominate a maximum of seven (07) candidates;
and
- g. From 80% to less than 90% may nominate a maximum of eight (08) candidates.

- 21.2 If the number of candidates for the BOD through nomination and candidacy is still insufficient, the incumbent BOD may nominate additional candidates or organize the nomination according to the mechanism prescribed by the Company in This Regulation. The nomination mechanism or the way the incumbent BOD nominates candidates to the BOD shall be clearly disclosed and shall be approved by the GMS before the nomination.
- 21.3 The appointment of members of the BOD shall be disclosed in accordance with the laws on securities and the securities market.
- 21.4 A member of the BOD may not necessarily be a shareholder of the Company, may not hold Vietnamese nationality, and/or may not reside in Vietnam.

Article 22. Election method for BOD members

- 22.1 Voting to elect BOD members is conducted by cumulative voting in accordance with the Law on Enterprises, whereby each shareholder has a total number of voting votes corresponding to the total number of shares owned multiplied by the number of members to be elected to the BOD, and the shareholder has the right to cast all or a portion of their total votes for one or more candidates. The elected BOD members are determined by the number of votes from highest to lowest, starting from the candidate with the highest number of votes until the required number of members specified in the Charter is met.
- 22.2 In case 02 (two) or more candidates achieve an equal number of votes for the last position on the BOD, a re-election shall be conducted among the candidates with equal votes.
- 22.3 The election, dismissal, and removal of BOD members shall be decided by the GMS based on the voting principle.

Article 23. Cases of dismissal, removal, and addition of BOD members

- 23.1 A BOD member is dismissed or removed from their status as a BOD member in the following cases:

- a. Such member is disqualified from being a BOD member as prescribed by the Law on Enterprises and the Charter or is prohibited by law from being a BOD member;
- b. Such member submits a written resignation letter to the head office of the Company and is approved;
- c. Such member suffers from a mental disorder and other members of the BOD have professional evidence proving that such person has lost their civil act capacity;
- d. Such member fails to attend meetings of the BOD continuously for 06 (six) months without the approval of the BOD, except for force majeure events, and the BOD decides that this position is vacant; and
- e. Such member is dismissed or removed by a decision of the GMS when deemed necessary.

23.2 The BOD shall convene a meeting of the GMS to elect additional BOD members in the following cases:

- a. The number of BOD members is reduced by more than 1/3 (one-third) of the number prescribed in the Charter. In this case, the BOD shall convene a GMS meeting within 60 (sixty) days from the date the number of members is reduced by more than 1/3 (one-third);
- b. The number of independent BOD members decreases, failing to ensure the ratio prescribed by the Law on Enterprises and the Law on Securities; and
- c. Except for the case specified in Article 23.1 of This Regulation, the GMS elects a new member to replace the BOD member who has been dismissed or removed at the next meeting.

Article 24. Notification on the election, dismissal, and removal of BOD members

The notification on the results of the election, dismissal, and removal of BOD members shall be implemented in accordance with guidelines on information disclosure.

Article 25. Method of introducing BOD candidates

25.1 Once the BOD candidates have been identified, the Company shall publish information relating to the candidates at least 10 (ten) days before the opening date of the GMS meeting on the Company's website so that shareholders can learn about these candidates before voting. The BOD candidates shall make written commitments on the truthfulness and accuracy of the published personal information and shall commit to performing their duties honestly, prudently, and in the best interests of the Company if elected as a BOD member. Information relating to BOD candidates to be published includes:

- a. Full name, date, month, and year of birth;

- b. Educational and professional qualifications;
- c. Employment history;
- d. Other managerial positions (including positions on the board of directors or members' council of other companies);
- e. Interests related to the Company and related parties of the Company;
- f. Full name of the shareholder or group of shareholders nominating the candidate (if any);
- g. Other information (if any) as prescribed in the Charter; and
- h. The Company is responsible for disclosing information about the companies where the candidate is holding the position of member of the board of directors, member of the members' council, other managerial positions, and the interests of the BOD candidate related to the Company (if any).

Article 26. Election, removal, and dismissal of the Chairperson of the BOD

- 26.1 The Chairperson of the BOD is elected, dismissed, or removed by the BOD from among the BOD members.
- 26.2 The Chairperson of the BOD is elected at the first meeting of the BOD within 07 (seven) working days from the end date of the election of the BOD for that term. This meeting is convened and chaired by the member with the highest number of votes or highest voting ratio. If there is more than 01 (one) member with the highest and equal number of votes or voting ratio, the members shall elect by majority rule to select 01 (one) person among them to convene the BOD meeting.

Article 27. Remuneration and other benefits of BOD members

- 27.1 Members of the BOD (excluding alternate authorized representatives) receive remuneration for their work in their capacity as BOD members based on the business results and efficiency of the Company. The total remuneration for the BOD is decided by the GMS at the annual meeting. This remuneration is divided among the BOD members as agreed within the BOD or divided equally in case an agreement cannot be reached.
- 27.2 The total amount paid to each BOD member including remuneration, expenses, commission, stock options, and other benefits received from the Company, Subsidiaries, affiliated companies of the Company, and other companies where the BOD member is a capital representative shall be disclosed in detail in the Company's annual report.
- 27.3 A BOD member holding an executive position or a BOD member working in sub-committees of the BOD or performing other tasks which, according to the BOD, are outside the scope of the normal duties of a BOD member, may be paid additional

remuneration in the form of a lump sum payment per occurrence, salary, commission, profit percentage, or in another form as decided by the BOD.

- 27.4 BOD members have the right to be reimbursed for all travel, meals, accommodation, and other reasonable expenses incurred by them when performing their responsibilities as a BOD member, including expenses incurred in attending meetings of the GMS, the BOD, or sub-committees of the BOD.

CHAPTER IV ORDER AND PROCEDURES FOR ORGANIZING BOD MEETINGS

Article 28. BOD Meetings

- 28.1 The Chairperson of the BOD may convene a BOD meeting whenever deemed necessary, but shall meet at least once (01) every quarter.
- 28.2 The Chairperson of the BOD convenes extraordinary BOD meetings when deemed necessary for the interests of the Company. In addition, the Chairperson of the BOD shall convene an extraordinary BOD meeting without unjustifiable delay in the cases specified in [Article 27.3] of the Charter.

Article 29. Notice of BOD meetings

- 29.1 The notice of a BOD meeting shall be sent in advance to the BOD members at least 05 (five) days prior to holding the meeting; BOD members may refuse the meeting notice in writing, and this refusal may be changed or canceled in writing by such BOD member. The notice of the BOD meeting shall be made in writing in Vietnamese and shall fully inform the agenda, time, meeting venue, issues to be discussed and decided, accompanied by necessary documents regarding the issues to be discussed and voted on at the BOD meeting, and voting ballots for the BOD members who cannot attend the meeting.
- 29.2 In case there is a foreign BOD member, the notice of the BOD meeting shall be accompanied by an English translation.
- 29.3 The notice of the BOD meeting may be sent by post, fax, email, or other means, but shall ensure it reaches the contact address of each BOD member registered with the Company.

Article 30. Conditions for organizing BOD meetings; Authorization for another person to attend by a BOD member

- 30.1 The first meetings of the BOD shall only be conducted when at least 3/4 (three-quarters) of the BOD members attend the meeting. In case there is an insufficient

number of attending members as prescribed, the meeting shall be reconvened within 07 (seven) days from the intended date of the first meeting. The reconvened meeting is conducted if more than 1/2 (one-half) of the BOD members attend.

- 30.2 If a BOD member cannot attend a BOD meeting, this member may authorize a representative in writing (who may or may not be another BOD member) to attend and vote at such meeting, provided that such authorization is approved by the majority of the BOD members. The representative may be authorized to attend a specific BOD meeting or any BOD meeting until there is another notice from the authorizing BOD member. Each written proxy shall be sent or delivered to the Chairperson of the BOD at the Company's head office prior to the start of the BOD meeting. Each representative shall have one vote for each member that this person represents and one separate vote of their own if the representative is also a BOD member.

Article 31. Voting method

- 31.1 Except for the case specified in [Point b, Clause 14, Article 27] of the Charter, each BOD member or directly authorized person present in a personal capacity at the BOD meeting has 01 (one) voting vote.
- 31.2 For each issue to be voted on, each BOD member may only choose one (01) of three (03) options: Approve (agree to pass), Disapprove (disagree to pass), No opinion (have no opinion) through one of the forms prescribed by the Law on Enterprises.
- 31.3 A BOD member may not vote on contracts, transactions, or proposals in which such member or a related person to such member has an interest, and such interest conflicts or may conflict with the interests of the Company.
- 31.4 According to the provisions in [Point d, Clause 14, Article 27] of the Charter, when an issue arises in a BOD meeting regarding the interests of a BOD member or regarding the voting rights of a member that cannot be resolved by the voluntary waiver of the voting rights of the relevant BOD member, such arising issue shall be referred to the meeting Chairperson for decision. The ruling of the Chairperson on this issue shall be the final decision unless the nature or scope of the interests of the relevant BOD member has not been fully disclosed.
- 31.5 A BOD member benefiting from a contract specified in [Point a and Point b, Clause 4, Article 34] of the Charter is considered to have a significant interest in such contract.

Article 32. Method of passing BOD resolutions

The BOD passes decisions and issues resolutions based on the affirmative votes of the majority of the BOD members attending the meeting (over 50% (fifty percent)). In case of an

equal number of approving and opposing votes, the voting vote of the Chairperson of the BOD shall be the casting vote.

Article 33. Preparation of BOD meeting minutes

- 33.1 The minutes of the BOD meeting shall be fully and truthfully recorded. The BOD meeting minutes are prepared in Vietnamese and shall contain the full names and signatures of the Chairperson, the minute-taker, and other contents as prescribed by law.
- 33.2 In case the Chairperson or the minute-taker refuses to sign the meeting minutes, but if all other BOD members attending the meeting agree to pass the meeting minutes and sign, and it contains all the contents prescribed in points a, b, c, d, đ, e, g, and h, Clause 1, Article 158 of the Law on Enterprises, then these minutes are valid. The meeting minutes shall clearly state the refusal of the Chairperson and the minute-taker to sign the meeting minutes. The persons signing the meeting minutes shall be jointly liable for the accuracy and truthfulness of the contents of the BOD meeting minutes. The Chairperson and the minute-taker bear personal responsibility for damages caused to the Company due to refusing to sign the meeting minutes in accordance with the Law on Enterprises, the Charter, and relevant laws.

Article 34. Notification of BOD resolutions

The Company is responsible for disclosing information internally within the Company or on mass media, on the Company's website in accordance with the order and regulations of enterprise laws and laws on securities and the securities market.

CHAPTER V ESTABLISHMENT AND OPERATIONS OF SUB-COMMITTEES UNDER THE BOD

Article 35. Committees of the BOD

The BOD has the right to establish subordinate committees to perform tasks assigned by the BOD. Members of the committees may include one or more members of the BOD and one or more external members as decided by the BOD. The operations of the committees shall comply with the regulations of the BOD. A resolution of the committee is only valid when a majority of members attend and vote to pass it at the sub-committee meeting. Committees only assist the BOD and do not have the right to decide on matters within the authority of the BOD.

Article 36. Structure of committees

The number of members of each committee is decided by the BOD with a minimum of 02 persons including BOD members and external members. One of these members is appointed

as the Head of the committee by decision of the BOD.

Article 37. Criteria for committee members and head of the committee

Members of the committee shall have knowledge in the field under the committee's responsibility or experience in corporate management and operations. Among the members of the committee, there shall be at least one (01) member with professional knowledge and experience in the field of the committee that such member is in charge of.

Article 38. Establishment of committees

The BOD provides details on the establishment of committees through BOD resolutions/decisions.

Article 39. Responsibilities of committees and individual members

The BOD provides details on the responsibilities of the committees and the responsibilities of each member through BOD resolutions/decisions.

CHAPTER VI ESTABLISHMENT AND OPERATIONS OF THE AUDIT COMMITTEE

Article 40. Criteria for Audit Committee Members

40.1 In addition to the criteria and conditions prescribed by law, a member of the Audit Committee shall meet the following criteria and conditions:

- a. Having honest qualities and a sense of legal compliance;
- b. Holding a university degree or higher in relevant majors, having full and constantly updated knowledge about the fields assigned for internal auditing;
- c. Having worked for 05 (five) years or more in their trained major or for 03 (three) years or more at the Company, or for 03 (three) years or more in accounting, auditing, or inspection;
- d. Having knowledge of accounting, auditing, and a general understanding of the law and the Company's operations;
- e. Having the ability to collect, analyze, evaluate, and synthesize information, and possessing knowledge and skills in internal auditing;
- f. Not working in the Company's accounting and finance departments; and
- g. Not being a member or employee of the approved audit firm performing audits of the Company's financial statements for the immediately preceding 03 (three) years.

40.2 The Chairperson of the Audit Committee shall hold a university degree or higher in one of the following majors: economics, finance, accounting, auditing, law, or

business administration.

Article 41. Structure and composition of the Audit Committee

- 41.1 The Audit Committee has at least 2 members. The Chairperson of the Audit Committee shall be an independent member of the BOD. Other members of the Audit Committee shall be non-executive members of the BOD.
- 41.2 The appointment of the Chairperson of the Audit Committee and other members of the Audit Committee (including the term) shall be approved by the BOD at a BOD meeting.
- 41.3 Members of the Audit Committee may be assigned to take charge of one or more specific areas and shall be responsible for their assigned tasks. The Chairperson of the Audit Committee assigns work to the members of the Audit Committee based on the capacity, professional experience of each member, and the operating plan of the Audit Committee.
- 41.4 The Chairperson of the Audit Committee is responsible for preparing the quarterly and annual operating plans; organizing the implementation and supervising the implementation of the plans, and shall report to the BOD before and after implementation.

Article 42. Rights and responsibilities of the Audit Committee

- 42.1 The Audit Committee is responsible for performing supervision and control activities over all operational areas of the Company and the Subsidiaries of the Company.
- 42.2 The Audit Committee has the rights and responsibilities in accordance with the law and the regulations of the Audit Committee promulgated by the BOD.
- 42.3 Salaries and operating expenses of the Audit Committee and its members are subject to the decision of the GMS and shall be reported at the annual GMS, and disclosed in the Company's Annual Report.

Article 43. Meetings of the Audit Committee

- 43.1 The Audit Committee shall hold periodic meetings or discussions every quarter between one (01) to ten (10) days prior to the quarterly BOD meeting to discuss and agree on the contents to be reported to the BOD. The minimum quorum for a meeting is two-thirds (2/3) of the members.
- 43.2 The Audit Committee shall meet at least twice (02) a year. The meeting minutes shall be detailed, clear, and shall be fully retained. The minute-taker and the Audit

Committee members attending the meeting shall sign the meeting minutes.

- 43.3 Depending on assigned duties, an Audit Committee member may request separate meetings with the leaders of units belonging to the Members of the Board of Management. In this case, that Audit Committee member should inform the Chairperson of the Audit Committee about the meeting results for synthesis and tracking.
- 43.4 The Audit Committee passes decisions by voting at a meeting, or by collecting written opinions, or by other forms prescribed by the Charter or the operating regulations of the Audit Committee. Each Audit Committee member has 01 (one) voting vote. A decision of the Audit Committee is passed if approved by a majority of the members attending the meeting; in case of a tie, the final decision belongs to the side with the opinion of the Chairperson of the Audit Committee.
- 43.5 The Chairperson of the Audit Committee may convene a meeting or privately discuss with each member in the committee to discuss separate topics.
- 43.6 Depending on the content, meetings and discussions may be conducted via physical meetings or other forms (including via Online Means).
- 43.7 Depending on needs, the Audit Committee may invite relevant unit leaders belonging to the Members of the Board of Management to attend the meetings.

CHAPTER VII GENERAL DIRECTOR, MEMBERS OF THE BOARD OF MANAGEMENT

Article 44. General Director

- 44.1 The General Director is the person managing the daily business operations of the Company; subject to the supervision of the BOD; responsible to the BOD and to the law for the performance of assigned rights and obligations. The General Director has the powers and responsibilities specified in [Article 31.3] of the Charter.
- 44.2 The Board of Directors appoints 01 (one) member of the Board of Directors or hires another person to act as the General Director.
- 44.3 The term of the General Director is 03 (three) years and may be reappointed. The appointment may expire according to the provisions in the labor contract. The General Director shall not be a person prohibited by law from holding this position, shall have professional qualifications and experience in the business administration of the Company, and shall meet the conditions specified in Article 45.2 of This Regulation.

Article 45. Criteria for General Director and Members of the Board of Management

45.1 Specific regulations on general criteria include the following contents:

- a. Not belonging to those prohibited by law from holding this position, including: minors, persons who have lost or have restricted civil act capacity; persons sentenced to prison, persons serving a prison sentence; armed forces personnel; civil servants and officials, and persons banned from being enterprise or cooperative managers by decision of competent authorities, including owners of private enterprises, general partners of partnerships, directors (General Directors), chairpersons and members of the board of directors, members' councils of enterprises, managers, and members of the management board of cooperatives that have been declared bankrupt, except where the enterprise or cooperative was declared bankrupt due to force majeure reasons;
- b. Inspiring trust from shareholders, management levels, and employees;
- c. Possessing honest, enthusiastic, and reputable qualities;
- d. Having appropriate expertise, degrees, and organizational skills, the ability to align the interests of all stakeholders, and to make reasonable decisions;
- e. Having experience, good knowledge of economics, politics, laws, and social issues, as well as knowledge of market trends, products, and competitors; and
- f. Implementing well and fully the Company's culture.

45.2 In addition to the criteria and conditions prescribed by law, the General Director shall meet the following criteria and conditions:

- a. Having professional qualifications and practical experience in business management in the main business lines of the Company;
- b. Holding a university degree or higher;
- c. Having full civil act capacity and not falling into the subjects specified in Clause 2, Article 17 of the Law on Enterprises; and
- d. Having worked continuously for at least 03 (three) years or more at the Company or its Subsidiaries.

45.3 Criteria for other Members of the Board of Management

- a. Being a person with professional qualifications in one or more areas of the Company's business management, possessing the organizational capacity to direct and effectively perform assigned tasks in the assigned field;
- b. Holding a university degree or higher; and
- c. Having full civil act capacity and not falling into the subjects specified in Clause 2, Article 17 of the Law on Enterprises.

Article 46. Appointment of Members of the Board of Management

Upon the proposal of the General Director and the approval of the BOD, the number and criteria of Members of the Board of Management shall comply with the Company's structure and management regulations stipulated by the BOD.

Article 47. Signing labor contracts with the General Director, Members of the Board of Management

- 47.1 Remuneration, salary, benefits, and other terms in the labor contract for the General Director are decided by the BOD, and contracts with other Members of the Board of Management are decided by the BOD after consulting the Chairperson of the BOD.
- 47.2 The Chairperson of the BOD, on behalf of the BOD, signs the labor contract with the General Director, and the General Director signs the labor contracts with other Members of the Board of Management.
- 47.3 Information on the salary, allowances, and benefits of the General Director shall be reported at the annual GMS and stated in the Company's Annual Report.

Article 48. Cases of dismissal and removal of the General Director, Members of the Board of Management

- 48.1 Dismissal
 - a. Due to work requirements, transfer, or rotation of Company personnel;
 - b. Termination of the labor contract;
 - c. Retirement and no need for extension/re-signing of the contract; or
 - d. Due to poor health rendering them unable to continue working.
- 48.2 Removal
 - a. Failure to complete tasks or violation of internal rules and regulations of the Company; or
 - b. Violating the law to the point of criminal prosecution or forcing the termination of the labor contract.
- 48.3 The BOD holds a meeting to vote on approving the dismissal or removal of other Members of the Board of Management.
- 48.4 The BOD may dismiss, remove, or replace the General Director when a majority of the BOD members attending the meeting approve such decision, and appoint a new replacement General Director.
- 48.5 The dismissal or removal shall be documented in a written BOD resolution.

Article 49. Notice on appointment, dismissal of the General Director, other Members of the Board of Management

The notification on the appointment or dismissal of the General Director and other Members of the Board of Management shall be carried out in accordance with legal regulations on information disclosure (if applicable).

CHAPTER VIII COORDINATION BETWEEN THE BOD AND THE GENERAL DIRECTOR

Article 50. Participation in BOD meetings by the General Director

- 50.1 The General Director is invited to attend regular meetings of the BOD. The procedures, order of convening, meeting notice, minute-taking, and notification of BOD meeting results shall comply with This Regulation.
- 50.2 In necessary cases and based on the actual situation of the Company, the Chairperson of the BOD may organize a meeting or consultation between the BOD and the General Director regarding matters in the management and operation of the Company's production and business activities. The meeting or consultation is advisory and serves as a reference for the BOD's decisions.

Article 51. Notification of BOD resolutions to the General Director

- 51.1 The Chairperson of the BOD is responsible for notifying BOD resolutions to the General Director.
- 51.2 The General Director is responsible for preparing the contents of the BOD and GMS meetings within their authority and at the request of the Chairperson of the BOD.

Article 52. Working relationship between the BOD and the General Director

- 52.1 The BOD, the General Director, and other Members of the Board of Management are subject to the supervision of independent BOD members and the Audit Committee in accordance with the law, the Charter, and shall create favorable conditions for independent BOD members and the Audit Committee to perform their duties.
- 52.2 The BOD, BOD members, the General Director, and Members of the Board of Management are responsible for reporting to the independent BOD members and the Audit Committee on matters requested by the independent BOD members and the Audit Committee.
- 52.3 Independent BOD members and the Audit Committee shall regularly inform the BOD of the results of performing their functions and duties, and consult the BOD before

submitting reports, results, and recommendations to the GMS.

- 52.4 Independent BOD members and the Audit Committee shall retain notices on the disclosure of interests of managers and Members of the Board of Management to monitor their civil-economic transactions with related persons in accordance with the law and the Charter; prevent potential damages to the Company and shareholders; receive complaints from shareholders related to the Company's management and operations, organize verification of complaints, and reply to shareholders' complaints in accordance with the law and the Charter.
- 52.5 The General Director is responsible for reporting and explaining matters within their authority upon the request of a BOD member or the Audit Committee at the meeting.
- 52.6 The BOD may suspend or cancel the implementation of the General Director's decisions if deemed contrary to legal provisions, or violating the Charter, resolutions, and decisions of the BOD.

Article 53. Cases where the General Director proposes convening a BOD meeting

The General Director has the right to propose convening a BOD meeting in cases prescribed by the Charter.

Article 54. Reporting regime of the General Director to the BOD

- 54.1 The General Director is responsible for promptly reporting and seeking the BOD's opinions on arising matters that fall under the decision-making authority of the BOD.
- 54.2 Annually, the General Director submits the detailed business plan for the following financial year to the BOD for approval.

Article 55. Evaluation of the implementation of resolutions and other authorized matters of the BOD by the General Director

Annually, the BOD evaluates the implementation of resolutions and other authorized matters of the BOD by the General Director, which shall be recorded in the BOD's operations report.

Article 56. Regulations on evaluating rewards and discipline for BOD members, Members of the Board of Management

The BOD submits a report on rewards and discipline regarding BOD members, the General Director, and Members of the Board of Management to the GMS for consideration and decision.

CHAPTER IX PERSON IN CHARGE OF CORPORATE GOVERNANCE

Article 57. Criteria for the Person in charge of corporate governance

- 57.1 The Person in charge of corporate governance shall meet the criteria prescribed by law and the Charter.
- 57.2 The Person in charge of corporate governance shall not concurrently work for the approved audit firm that is auditing the Company's financial statements.

Article 58. Rights and obligations of the Person in charge of corporate governance

The Person in charge of corporate governance has the following rights and obligations:

- a. Advise the BOD on organizing the GMS meeting in accordance with regulations and related matters between the Company and shareholders;
- b. Prepare BOD and GMS meetings as requested by the BOD;
- c. Advise on meeting procedures;
- d. Attend meetings;
- e. Advise on procedures for establishing BOD resolutions in accordance with legal provisions;
- f. Provide financial information, BOD meeting minutes, and other information to BOD members;
- g. Supervise and report to the BOD on the Company's information disclosure activities;
- h. Act as the contact point with stakeholders;
- i. Maintain confidentiality of information in accordance with legal provisions and the Charter;
- j. Other rights and obligations as prescribed by law and the Charter.

Article 59. Appointment of the Person in charge of corporate governance

The BOD appoints at least one (01) person as the Person in charge of corporate governance to effectively assist the corporate governance activities at the Company. The term of the Person in charge of corporate governance is decided by the BOD, up to a maximum of (05) years, and they may be reappointed.

Article 60. Cases of dismissal of the Person in charge of corporate governance

The BOD may dismiss, remove, or appoint the Person in charge of corporate governance when necessary, provided that such actions do not violate applicable labor laws.

Article 61. Notice on appointment, dismissal of the Person in charge of corporate governance

The notification on the appointment and dismissal of the Person in charge of corporate governance shall comply with the Charter and the laws on securities.

CHAPTER X IMPLEMENTATION PROVISIONS

Article 62. Implementation provisions

This Regulation have been unanimously approved by voting at the GMS on January 19, 2026 (the "Effective Date"). During the implementation of This Regulation, if new issues arise requiring amendments or supplements to ensure compliance with applicable laws and the Company's actual operations, the BOD shall submit them to the GMS for consideration and decision.

Article 63. Effectiveness

- 63.1 This Regulation shall take effect from the Effective Date.
- 63.2 In the event of any inconsistency between the Charter and This Regulation, the Charter shall prevail. In case newly issued legal provisions differ from This Regulation, or new legal documents replace those referenced in This Regulation, the relevant provisions stated in such legal regulations shall be complied with.
- 63.3 Shareholders, members of the BOD, the General Director, and heads of departments and divisions of the Company are responsible for implementing and ensuring compliance with This Regulation throughout the Company.

ON BEHALF OF BOARD OF DIRECTORS

CHAIRMAIN

(Signed and sealed)

NGUYEN DUC TAI