

**VIETNAM NATIONAL INDUSTRY - ENERGY GROUP**  
**PETROVIETNAM CA MAU FERTILIZER JOINT STOCK COMPANY**

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**INTERNAL REGULATION**  
**ON CORPORATE GOVERNANCE OF**  
**PETROVIETNAM CA MAU FERTILIZER JOINT STOCK COMPANY**

**No: 2025 - HDQT-QC-QTNB**

*(Issued under Resolution No.1383/NQ-PVCFC dated 16/6/2025  
of the Board of Directors)*

**CA MAU - 2025**

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## **CHAPTER I: GENERAL PROVISIONS**

### **Article 1. Purpose.**

This Regulation stipulates the basic principles of corporate governance to protect the legitimate rights and interests of shareholders, information transparency, operational transparency, and establishes standards of behavior and professional ethics of members of the Board of Directors (BOD), Board of General Directors, Supervisory Board (SB) and managers of the Company.

### **Article 2. Scope of regulation and subject of application.**

#### **1. Scope.**

The Company's internal regulation on governance stipulates the roles, rights and obligations of the General Meeting of Shareholders, the Board of Directors, and the General Director; orders and procedures of the General Meeting of Shareholders; nomination, candidacy, election, dismissal and dismissal of members of the Board of Directors, Supervisory Board, General Director and other activities as prescribed in the Company's Charter and other laws.

#### **2. Subjects.**

This regulation applies to members of the Board of Directors, Supervisory Board, General Director and related persons.

### **Article 3. Term definition.**

1. Company: means PetroVietnam Ca Mau Fertilizer Joint Stock Company;
2. GMS: means the General Meeting of Shareholders of PetroVietnam Ca Mau Fertilizer Joint Stock Company;
3. Board of Directors or BOD is the Board of Directors of PetroVietnam Ca Mau Fertilizer Joint Stock Company;
4. Supervisory Board or SB: is the Supervisory Board of PetroVietnam Ca Mau Fertilizer Joint Stock Company;
5. Conventional meeting is a form of meeting in which meeting participants are present, directly monitor, discuss and vote/confirm the agenda of the meeting at a specific location;
6. Online meeting: is a form of “meeting” through technological equipment connected to the internet/Public Switched Telephone Network (PSTN), using audio and/or video communication software, solutions to connect many people in different geographical locations for monitoring, discussing and voting/confirming the agenda of the meeting;.
7. Online system: Is the application/software system/website used by the Company to organize online General Meetings of Shareholders and/or electronic voting.
8. Conventional voting: is when a shareholder or his/her authorized representative votes in person at a General Meeting of Shareholders or sends a completed written opinion form to the company or in any forms other than electronic voting specified in the Charter, internal regulation on corporate governance and laws.
9. Electronic voting: is when shareholders or his/her authorized representatives vote at a General Meeting of Shareholders or in the collection of shareholders' written opinions on the online voting system.

#### **Article 4. Corporate governance system.**

##### **1. Key principles of Corporate Governance:**

a. PetroVietnam Ca Mau Fertilizer Joint Stock Company defines Corporate Governance as a system of organizational structure and processes to direct and control the company, including a set of relationships between shareholders and the Board of Directors, Supervisory Board, and Board of Management with the aim of bringing long-term values to shareholders. Corporate governance is considered a tool to help improve operational efficiency, attract capital at lower costs, and build better brands. A good governance system also makes an important contribution to helping the company develop sustainably in the best interests of shareholders, bringing about long-term development of the economy.

b. The Company's Corporate Governance Framework is built based on the following principles:

- Fairness: The Company is committed to protecting the rights of shareholders and ensuring fair treatment for all shareholders. All shareholders are given the opportunity to protect their rights if their rights are violated.

- Responsibilities: The company recognizes the rights of stakeholders in accordance with law and encourages active cooperation between the company and stakeholders in creating assets, jobs and ensuring ensure sustainable development.

- Accountability: This regulation determines the accountability of the Company's Board of Directors to all shareholders, and guides the Board of Directors in strategic planning, and effectively orients, guides and supervises the Board of Management.

- Transparency: The Company ensures timely and accurate disclosure of information on all key issues within the company, including the Company's financial situation, operating results, ownership structure and governance structure.

##### **2. Building a good Corporate Governance system.**

a. By adopting, complying with and updating this Regulation, the Company and the Board of Directors aim to build and promote a good Corporate Governance system throughout the organization, and implement corporate governance principles not only at the level of compliance with laws but also applying the best domestic and international corporate governance practices.

b. The Board of Directors is responsible for supervising the development, compliance, and periodic review and updating of internal policies and regulations on Corporate Governance and their implementation, in order to maintain the Company's commitment in implementing good Corporate Governance practices at all times and throughout the organization.

## **CHAPTER II:**

### **GENERAL MEETINGS OF SHAREHOLDERS**

#### **Article 5. Roles, rights and obligations of the General Meeting of Shareholders.**

1. The General Meeting of Shareholders is the highest decision-making body of a joint stock company, including all shareholders with voting rights (common shareholders, voting preference shareholders and other shareholders) in accordance with the Company's charter. 2. The rights and obligations of the General Meeting of Shareholders are stipulated in Article 14 of the Company's charter.

#### **Article 6. Convention of General Meetings of Shareholders.**

##### **1. Power to convene:**

a. The Board of Directors convenes annual and extraordinary General Meetings of Shareholders;

b. The Supervisory Board will replace the Board of Directors to convene an extraordinary General Meeting of Shareholders in cases where the Board of Directors must convene an extraordinary meeting but beyond the time limit prescribed in the company's Charter, the Board of Directors hasn't convened;

c. Shareholders or groups of shareholders holding 5% or more of the total number of common shares have the right to convene an extraordinary General Meeting of Shareholders in cases where an extraordinary meeting must be convened but beyond the time limit prescribed in the Company's Charter, the Board of Directors and /or the Supervisory Board hasn't convened.

2. Decisions to convene:

a. The decision to convene the General Meeting of Shareholders in Clause 1 of this Article shall be made in accordance with the regulations on organization and operation and powers of conveners.

b. Based on the legal decision to convene the General Meeting of Shareholders, the Company's management and administration apparatus is responsible for carrying out the preparations and organization of the meeting at the request of the person with powers to convene through the establishment of the Organizing committee and necessary supporting departments on the basis of compliance with the Company's Charter and this Regulation.

**Article 7. Convention notice of General Meetings of Shareholders.**

1. Prepare the list of attending shareholders:

a. The Company's shareholder list is centrally managed at the Vietnam Securities Depository Center (VSD).

b. Based on the decision to convene the General Meeting of Shareholders, the Chairman of the Board of Directors/General Director of the Company prepares a notice of closing the list of shareholders entitled to attend the meeting in accordance with VSD's regulations to send to VSD and Ho Chi Minh Stock Exchange (HOSE). Immediately upon approved by VSD/HOSE and posted on HOSE's website by HOSE, the notice is posted on the Company's website for at least 20 days before the last registration date.

2. Meeting notices and invitations:

a. The Company posts the notice of the General Meeting of Shareholders on the Company's website at least twenty-one (21) days before the meeting date and may post it on other mass media if necessary, and at the State Security Commission of Vietnam, Stock Exchange where the Company's shares are listed or registered for trading to disclose information according to regulations.

b. The Company will base on the List of shareholders entitled to attend the meeting prepared and sent by VSD to the Company to send meeting invitations to shareholders. The meeting invitations are sent by a guaranteed method to each shareholder at the shareholder's address recorded in the List of shareholders entitled to attend the meeting prepared by VSD at least twenty-one (21) days before the meeting date (starting from the date on which the meeting notice was duly sent or transmitted).

3. GMS agenda and content:

a. The convener of a General Meeting of Shareholders is responsible for drafting its agenda, content and preparing documents according to the meeting agenda and content.

b. Shareholders and groups of shareholders eligible as prescribed in Clause 2, Article 11 of the Company's Charter are entitled to petition and propose the agenda and content of the General Meeting of Shareholders in accordance with Clause 6, Article 17 of the Company's Charter.

c. The agenda of the General meeting of Shareholders, the documents relating to the issues to be voted at the meeting shall be sent to the shareholders and/or posted on the Company's website and the online system in case of electronic voting. In case the documents are not included with the invitation of the General Meeting of Shareholders, the meeting notice and meeting invitation shall indicate where to post the meeting documents and relevant guidelines on the website for shareholders to access and consider

4. Authorization for representatives to attend General Meetings of Shareholders:

Authorization for representatives to attend General Meetings of Shareholders is carried out in accordance with Article 15 of the company's Charter.

**Article 8. General Meetings of Shareholders and attendance registration.**

A General Meeting of Shareholders may be held in the form of a conventional meeting or an online meeting or in a combination of both forms depending on the decision of the meeting convener according to the regulations below.

1. Before the opening day of the meeting:

a. Shareholders are responsible for notifying their attendance in advance through appropriate forms of communication as instructed in the meeting invitation and meeting notice to help the Organizing Committee prepare well for organizing the meeting.

b. Shareholders are entitled to attend the meeting in person or by proxy. Procedures for authorization for attending the meeting are carried out as instructed in the meeting notice/invitation.

2. On the day of the General Meeting of Shareholders:

a. For organizing a conventional General Meeting of Shareholders and shareholders attending the meeting in person.

- On the meeting day, the Organizing Committee shall guide attending shareholders to register for attendance, check their shareholder status and distribute meeting documents and voting/election ballots.

- Shareholders or their authorized representatives coming late are still entitled to register immediately and then attend and vote at the meeting. The chairperson of the meeting does not have the responsibility to stop the meeting for the late shareholders to make registration and the validity of the voting phase conducted before shareholders coming late shall not be affected.

b. For online meetings and shareholders can only attend through the online system.

- Each shareholder shall be provided with an access account and password to log into the online system. Shareholder access accounts shall be encrypted to ensure authentication of attending shareholders. The company notifies shareholders of their access account and password in the meeting invitation.

- Shareholders who register to attend the meeting online shall have their eligibility to attend the General Meeting of Shareholders verified and shall be deemed present at the General Meeting if they have fully and correctly complied with the order and manner required by the Online system for verification and attendance registration.



- Shareholders who want to attend the meeting through the online system shall meet the conditions specified in Point b, Clause 1, Article 10 of this Regulation and have the following obligations:

+ Keep confidential access account information provided by the Company such as: name, other identification factors (if any) of the access account and login password to ensure that only shareholders have the right to access and attend meetings on the Online System, except for authorized representatives to attend on behalf of shareholders. Shareholders are responsible for ensuring that the authorized representative complies with the provisions of this clause as if they were shareholders.

+ Responsible for all risks and disputes related to attending meetings using shareholders' access accounts on the Online System. Attending the meeting and voting on the online system using the username with the correct password and/or other identification factors shall be automatically deemed as the will of the shareholders.

+ Regularly update accurate, complete, and truthful phone number, contact address, and email address information at the securities depository to ensure receipt of access account notifications and take full responsibility for this registered information.

c. For general meetings held in a combination of the forms specified in Points a and b of this Clause.

- Shareholders attending in person shall carry out shareholder registration procedures as prescribed in Point a of this Clause.

- Shareholders attending through the online system shall carry out shareholder registration procedures as prescribed in Point a of this Clause.

- In case shareholders have registered to attend the meeting through the online system but still attend the meeting/authorize to attend in person, the Company shall carry out shareholder registration procedures as prescribed for shareholders meeting in person.

### 3. Authorization to attend General Meetings of Shareholders.

Shareholders may authorize other persons to attend General Meetings of Shareholders in accordance with Article 15 of the Company's Charter.

## **Article 9. Conditions for conducting General Meetings of Shareholders.**

The General Meeting of Shareholders is conducted when the conditions specified in Article 18 of the company's Charter and corresponding provisions of the law on enterprises are met.

## **Article 10. Orders and methods of voting at General Meetings of Shareholders.**

### 1. Form of voting and balloting:

For each form of conventional meeting, online meeting or in a combination thereof, shareholders may vote at a General Meeting of Shareholders in one of the following forms for each content of voting.

a. Conventional voting: vote in person or authorize another person to vote remotely (by mail, fax, email);

b. Electronic voting: is only applied in case of collecting shareholders' written opinions or applied by the convener and notified to shareholders hereof.

- To conduct electronic voting, shareholders shall meet the following conditions to access and vote on the Online System: have a device connected to the internet and carry out

shareholder authentication procedures (computer, tablet, mobile phone, other electronic devices, v.v.)

- Each shareholder logs into the online system through the access account provided in the meeting notice and votes on the online system. Specific instructions for implementing electronic voting shall be specified in the regulation on organization of General Meetings of Shareholders or instructions for using the Online System.

- Electronic voting results only include the final voting results of shareholders at the end of voting for each content requested for the General Meeting of Shareholders' opinions, the online system shall be locked and shareholders can't vote or ballot for locked content.

- The time to access the online system for electronic voting shall be decided by the convener of the General Meeting of Shareholders and shall be notified to shareholders along with General Meeting documents.

- Electronic voting can be done before the General Meeting of Shareholders begins and/or following the proceedings at the meeting according to the decision of the Convener of the General Meeting of Shareholders or the Chairperson of the meeting.

c. In case the Company organizes voting in multiple forms, shareholders shall only choose 1 form to vote. In case shareholders vote in both forms for the same voting content, the electronic voting form shall be given priority and conventional votes shall not be counted in the voting results.

## 2. Voting method:

a. Approve procedures for organizing General Meetings of Shareholders.

The procedures include:

- Approve the meeting agenda;
- Approve the list of counting board;
- Approve election/vote counting regulations;
- Approve the electoral list;
- Approve meeting minutes and resolutions.

Voting to approve procedural issues in organizing meetings is conducted by raising voting cards (for shareholders attending conventional meetings) and electronic voting (for shareholders attending online meetings), and is approved by more than 50% of the total voting shares of attending shareholders.

b. Approve decisions under the authority of the General Meeting of Shareholders:

- Voting to approve issues submitted to the General Meeting of Shareholders for decision, except for the election of the Board of Directors and Supervisory Board, shall be done by voting according to the number of voting shares of shareholders with the following options of approval, disapproval or abstention.

- At conventional meetings, the Company applies information technology solutions to serve vote counting accurately, quickly and conveniently for shareholders. Each attending shareholder shall be given one (01) voting ballot with the number of shares owned and the voting ballot shall record all items submitted to the General Meeting of Shareholders for approval. Shareholders choose a separate voting option for each item. Shareholders complete the voting by casting their voting ballot in the ballot box at the time requested by the Chairperson of the meeting.

- For electronic voting, shareholders vote on the online system. Specific instructions for implementing electronic voting shall be specified in the regulation on organization of General Meetings of Shareholders or instructions for using the Online System.

3. Voting method to elect the Board of Directors and Supervisory Board:

a. The election of the Board of Directors members and the Supervisory Board members is carried out by cumulative voting method. Votes for the Board of Directors and votes for the Supervisory Board shall contain information about the number of votes of shareholders corresponding to the number of shares owned, the list of candidates approved by the General Meeting of Shareholders, the maximum number of elected members and brief summary of cumulative voting method. The election method is specified and detailed in the election and vote counting regulations.

b. At a conventional meeting, shareholders complete the election by casting their voting ballots in the ballot box at the time according to the agenda and at the request of the Chairperson of the meeting.

c. For electronic voting, shareholders elect on the online system. Specific instructions for voting shall be specified in the regulation on organization of General Meetings of Shareholders or instructions for using the Online System.

4. Method of counting votes:

a. The counting board conducts the vote counting in a separate area at the place where the General Meeting of Shareholders is held. The Counting board is entitled to employ additional supporting staff and apply appropriate vote counting methods to ensure the accuracy, honesty, and objectivity of vote counting results. Upon a request from shareholders, the Chairperson of the meeting will invite a number of representative shareholders to participate in supervising the collection and counting of voting/election ballots.

b. The summary of vote counting results is carried out as follows:

- At the time of counting votes, the Counting board will summarize conventional voting results and/or electronic voting results to prepare a vote counting record.

- Vote counting results shall be counted by summing conventional voting results and/or electronic voting results.

c. Determination of voting/election results of the General Meeting of Shareholders for relevant contents is based on the Company's Charter and the law.

5. Announcement of vote counting results:

a. Upon completion of vote counting, the Counting board prepares a record and reports to the Chairperson about vote counting results. The chairperson of the meeting shall invite the Counting board to announce the results of vote counting before the entire General Meeting of Shareholders.

b. The vote counting results announced before the General Meeting of Shareholders is a basis for the Secretary of the meeting to include in the draft Minutes and draft Resolution of the meeting

6. Approval of meeting minutes and meeting resolutions:

The meeting secretary presents a summary of the draft Meeting Minutes and Meeting Resolution. The Chairperson of the meeting consults the General Meeting of Shareholders to approve the Minutes and Resolution of the meeting in accordance with Clauses 1 and 2 of this Article.

**Article 11. Authority and procedures for collecting written opinions from shareholders to approve decisions of the General Meeting of Shareholders.**

1. The authority and procedures for collecting written opinions from shareholders to approve decisions of the General Meeting of Shareholders are implemented in accordance with Article 21 of the company's Charter.

2. The Board of Directors establishes a counting and counting supervision board including at least: Independent BOD members, SB representatives, secretariat members, in which an independent BOD member is the head of the counting board. In case there is no independent member of the Board of Directors at the time of counting votes, the Chairman of the Board of Directors will be the head of the committee.

3. When collecting written opinions from shareholders, the Board of Directors shall assign a contact point to receive shareholders' voting opinions sent to the Company, and the receiving department shall be responsible for taking measures to ensure that information is kept confidential until the vote counting is conducted.

**Article 12. General Meeting of Shareholders minutes.**

1. General Meeting of Shareholders minutes shall be recorded in accordance with the Law on enterprises, the Company's Charter and this Regulation. The meeting secretary uses appropriate means and forms to record all meeting proceedings, opinions, discussions and approvals of the resolutions of the General Meeting of Shareholders. Minutes shall be made in Vietnamese and signed by the Chairperson and Secretary of the meeting. Upon closing the meeting, the Secretary and Chairman shall complete the written format of the meeting minutes and resolutions in accordance with the Company's Charter for publication on the Company's website within 24 hours of the end of the meeting.

2. In case of passing a resolution of the General Meeting of Shareholders by collecting shareholders' written opinions, the preparation of Minutes summarizing the opinions of the General Meeting of Shareholders shall be carried out in accordance with Article 21 of the Company's Charter.

3. The chairperson of the General Meeting of Shareholders is responsible for keeping General Meeting of Shareholders minutes. The General Meeting of Shareholders minutes shall be regarded as evidence of the work conducted at the General Meeting of Shareholders unless there are objections about the content of the minutes given in accordance with the procedures prescribed in Article 13 of this Regulation. The records, minutes, signature book of the shareholders attending the meeting and written authorization to attend shall be kept at the head office of the Company.

**Article 13. Complaints and responses to complaints about General Meeting of Shareholders Minutes and Resolutions.**

1. Within ten (10) days from the date of publication of the General Meeting of Shareholders minutes and resolutions, shareholders are entitled to send written opinions to the Chairperson of the General Meeting of Shareholders to object to the contents of the minutes which, in the opinion of shareholders, do not honestly reflect the work conducted at the General Meeting of Shareholders. Objections shall clearly state the reason and authentic evidence to prove it.

2. The Chairperson of the General Meeting of Shareholders shall convene a meeting to consider objections with members including: Chairperson of the General Meeting of Shareholders, Secretary of the meeting, representative of the Shareholder Eligibility Inspection Committee, representative of the Counting board and another shareholder who does not hold a managerial position in the Company.

3. The minutes of the meeting to consider objections shall summarize the objections, reasons and supporting evidence. The conclusion of the minutes shall clearly state whether the objections are reasonable and well-founded or not, and contain a final conclusion on the authenticity of the resolutions and decisions of the General Meeting of Shareholders recorded in the General Meeting of Shareholders minutes.

4. Based on the conclusion of the meeting to consider any complaint, the Chairperson of the General Meeting of Shareholders sends a written response/notification to the complaining shareholder.

### **CHAPTER III: THE BOARD OF DIRECTORS**

#### **Article 14. Roles, rights and obligations of BOD, responsibilities of BOD.**

1. The Board of Directors is a regulatory body of the Company, has full power to be on behalf of the Company to make decisions, perform the Company's rights and obligations except for the rights and obligations under the authority of the General Meeting of Shareholders.

2. The Board of Directors is responsible for ensuring that the Company's operations comply with the law, the charter and internal regulations of the Company, and treating all shareholders equally and respecting the interests of those with interests related to the Company.

3. The rights and obligations of the Board of Directors are stipulated in Article 26 of the Company's charter.

4. Responsibilities of BOD members are specified in Article 42 and Article 43 of the company's charter.

#### **Article 15. Procedures and orders for nomination, candidacy and election of BOD members.**

1. Term, composition and number of BOD members:

a. The term, composition and number of BOD members are specified in Article 25 of the company's Charter.

b. The composition of BOD always aims to ensure diversity in: Gender, age, industry and expertise in compliance with the Company's development strategy.

c. At least one third (1/3) of the total number of BOD members shall be non-executive members to ensure the independence of BOD.

d. The total number of independent BOD members shall be at least one (01) person if the number of BOD members is five (05) persons, at least two (02) persons if the number of BOD members is from six (06) to seven (07) persons;

2. Conditions for nominating and self-nominating for BOD members, number and compilation of list of candidates for BOD members.:

a. Conditions to self-nominate or be nominated as BOD members:

Persons who self-nominate or are nominated for election to BOD shall meet the standards for BOD members according to the Law on enterprises and the following candidacy/nomination conditions:

- Candidates who are self-nominated individual shareholders shall hold at least 10% of the total voting shares of the Company at the time of closing the list of shareholders entitled to attend the General Meeting of Shareholders. The other nominees shall be nominated by

shareholders/groups of shareholders holding at least 10% of the total shares of the Company at the time of closing the list of shareholders entitled to attend the General Meeting of Shareholders.

- Self-nominees and nominees (hereinafter collectively referred to as candidates) shall submit valid and timely candidacy documents as prescribed in Article 24 of the company's charter.

- Other nominees can't simultaneously be BOD members in more than 05 other companies.

b. Number of candidates for BOD:

The number of candidates to be elected to BOD who are shareholders eligible to stand for election, nomination shall be equal to or greater than the number of BOD members to be elected. Shareholders/groups of shareholders stand for election/nomination as prescribed in Clause 2, Article 24 of the company's Charter.

c. Summary of list of candidates for BOD:

- Upon the end of the deadline for receiving candidacy documents, the incumbent Board of Directors compiles a list of qualified candidates to announce to shareholders according to regulations. In case the number of candidates for the Board of Directors through nomination and candidacy is still insufficient, the incumbent Board of Directors may nominate additional candidates with the following conditions:

- + Candidates shall meet all standards and conditions of BOD members;
- + Candidates shall have complete candidacy documents.

- The list of qualified candidates shall be approved by the General Meeting of Shareholders at the General Meeting of Shareholders before conducting the election. Voting to approve the list of candidates is conducted by raising voting ballots by majority rule (over 50%).

3. Documents and deadline for receiving nomination/candidacy documents for election to the Board of Directors:

a. Nomination/candidacy documents for the Board of Directors include: - The application for election to the Board of Directors includes the candidate's commitment to honestly perform the duties as a BOD member if elected to the Board of Directors;

- Curriculum vitae declared by the candidate;

- Certificate of the number of shares held by the shareholder (if self-nominated) or shareholders, group of shareholders (if nominated) or equivalent documents issued by the securities company where such shareholders (groups) open an account or by the Vietnam Securities Depository Center (as of the closing date of the List of Shareholders for the purpose of the General Meeting of Shareholders);

- Group meeting minutes;

- List of shareholder groups (in case the candidates are nominated by the shareholder groups);

- Notarized copies: Identity card/Passport/citizen identity card, permanent residence, professional qualifications;

- Other contents as prescribed in Article 24 of the company charter.

b. Deadline for receiving nomination/candidacy documents for election to the Board of Directors:

- Nomination/candidacy documents may be submitted directly or sent by registered mail to the Company's headquarters at least twenty-one (21) days before the date of the General Meeting of Shareholders.

- Only nomination/candidacy documents that meet the nomination and candidacy conditions and candidates that meet the conditions to be BOD members shall be included in the list of candidates announced at the General Meeting of Shareholders.

#### 4. Method of electing BOD members:

The election of BOD members is carried out by cumulative voting method:

a. Each shareholder or his/her person authorized to attend the meeting holds a total number of voting rights corresponding to the total number of voting shares (including owned and authorized shares) multiplied by the number of members expected to be elected to the Board of Directors;

b. Shareholders or authorized persons attending the meeting may accumulate all their votes to vote for one candidate or divide the votes among a number of selected candidates.

#### 5. Principles of selection to BOD members:

a. The number of candidates elected to become BOD members is selected from those with the number of votes with the highest number of votes until enough required number of members and shall reach a ratio of over 50% of the total voting shares of all shareholders and their authorized representatives attending the meeting.

b. In case there are two or more candidates with the same number of votes and a smaller number of candidates shall be selected, the selection of the successful candidate shall be as prescribed in the Regulation on election at general meetings.

### **Article 16. Procedures for dismissal and removal of BOD members.**

#### 1. A BOD member is considered for dismissal in the following cases:

a. That member applies in writing for resignation to the headquarters of the Company and obtains approval;

b. That member has lost his/her act capacity;

c. That member is ineligible to be a BOD member in accordance with the Law on enterprises, the Company's Charter or is prohibited by law from being a BOD member.

#### 2. A BOD member is considered for removal in the following cases:

a. Such member fails to attend meetings of the Board of Directors for six (06) consecutive months without the approval of the Board of Directors.

b. Such member has violated the obligations of members of the Board of Directors and committed acts causing damage.

c. Other cases are as prescribed by the Company's Charter.

#### 3. Election, dismissal, removal of the Chairman of the Board of Directors:

a. The Chairman of the Board of Directors shall be elected, dismissed or removed by the Board of Directors from among the members of the Board of Directors.

b. In case the Chairman of the Board of Directors submits a resignation letter or is dismissed, the Board of Directors shall elect a new Chairman within ten (10) days from the resignation or dismissal date. During the absence of the Chairman of the Board of Directors,

the remaining members shall elect one of the members to temporarily perform the duties, powers and responsibilities of the Chairman of the Board of Directors from the date of the meeting minutes on the principle of majority of the remaining members until there is a decision of the Board of Directors.

c. In case the Chairman of the Board of Directors is not present or is not able to perform his duties, he/she shall authorize another member in writing to perform the rights and obligations of the Chairman of the Board of Directors in accordance with the Company's Charter. In case no one is authorized or the Chairman of the Board of Directors is dead, missing, held in police custody, imprisoned, detained in a mandatory rehabilitation center or correctional institution, has fled the residence, has limited capacity or is incapacitated, has difficulties controlling his/her behaviors, is prohibited by the court from holding certain positions or doing certain works, the remaining members shall elect one of them to hold the position of Chairman of the Board of Directors from the date of the meeting minutes under the majority rule until a new decision is issued by the Board of Directors.

#### **Article 17. Notice of election, dismissal, removal of BOD members.**

In case of election, dismissal or removal of BOD members decided by the General Meeting of Shareholders or loss of membership status of BOD members as prescribed in the company's Charter, it must be notified to shareholders and public in accordance with the regulations on information disclosure of law and the company's Charter.

#### **Article 18. Remuneration and other benefits of BOD members.**

1. Remuneration, bonuses and other benefits of BOD members are specified in Article 27 of the company's charter.

2. BOD members working full-time shall receive salary and special allowances according to the Company's regulations/policies, members working part-time/holding offices currently shall receive remuneration.

#### **Article 19. Orders and procedures for holding BOD meetings.**

1. The Board of Directors holds regular and extraordinary meetings as prescribed in Article 29 of the Company's Charter. The regular meeting of the Board of Directors shall be convened and chaired by the Chairman of the Board of Directors. The notice of meeting invitation, agenda and documents used at the meetings shall be made in writing in Vietnamese and shall be sent to members of the Board of Directors and invited members at least five (05) days prior to the meeting. The meetings shall be conducted in Vietnamese as a main language. In case there are foreign BOD members attending the meeting, the company shall provide maximum support to attendees in hiring interpreters to attend the meeting effectively.

2. The Board of Directors shall convene an extraordinary meeting when it receives a written request in one of the following cases:

- a. The General Director or at least five (05) other managers;
- b. At least two (02) BOD members;
- c. The Supervisory Board or independent BOD members;
- d. Other cases prescribed by the Company's Charter.

3. The extraordinary meeting of the Board of Directors shall be convened and chaired by the Chairman of the Board of Directors within seven (07) days from the date of receipt of the meeting request specified at clause 2 above. In case the Chairman of the Board of Directors is absent, a member of the Board of Directors authorized by the Chairman of the Board of Directors or a person selected by other members of the Board of Directors shall convene and chair the meeting. The notice of meeting invitation, agenda and content shall be notified to



members of the Board of Directors and other participants at least five (05) days before the meeting is held.

4. The agenda of the extraordinary meeting shall be prepared by the Chairman of the Board of Directors or by the person who requests the convention of the extraordinary meeting, focusing on solving important and urgent issues of the Company. In his/her capacity, the convener of the meeting may request the General Director of the Company to prepare documents and agenda for consideration and discussion at the meeting.

#### **Article 20. Necessary conditions for conducting BOD meetings.**

1. The first meeting of the Board of Directors shall be valid to be conduct and pass resolutions only when three-quarters of the members of the Board of Directors attend the meeting or through an authorized person

2. In case the meeting is convened for the first time without the minimum number of members, the meeting shall be convened for the second time within seven (07) business days from the intended date of the first meeting. In this case, the meeting shall be conducted if more than half of BOD members attend the meeting or through an authorized person.

#### **Article 21. Attendees of BOD meetings.**

1. The meetings of the Board of Directors shall be attended by the Chairperson of the Board of Directors, members of the Board of Directors, the General Director (if the General Director is not a member of the Board of Directors), the Supervisory Board, representatives of the committees/units under the Board of Directors, the Secretary of the Company.

2. When necessary, the Board of Directors may invite and (or) convene other members to attend the meeting and these members may discuss and speak but are not entitled to vote.

3. When discussing issues related to the rights and obligations of employees in the Company, the Board of Directors may invite representatives of the Grassroots trade union executive committee of the Company to attend the meeting.

4. Those invited to the meeting who are not members of the Board of Directors have the right to express opinions but not to vote.

#### **Article 22. Orders and procedures for conducting BOD meetings.**

The meetings of the Board of Directors shall be conducted in accordance with Article 29 of the Company's Charter.

1. Prepare the meeting:

a. Unless otherwise specified/required by the Board of Directors, the General Director is responsible for preparing agenda to be presented at the meeting of the Board of Directors.

b. Members of the Board of Directors shall, according to the regular assignment of the Board of Directors and according to the specific assignment of the Chairman of the Board of Directors, be responsible for studying meeting records and documents, working with relevant departments of the Company and preparing opinions on issues expected to be discussed at the meeting.

c. The Company Secretary and assistance division of the Board of Directors are responsible for organizing meetings, gathering and sending documents.

d. In case of being unable to attend the meeting, members of the Board of Directors and those invited to the meeting shall notify the Board of Directors and clearly state the reason for their absence and at the same time send the Board of Directors written comments on the issues expected to be discussed at the meeting.

2. The order of conducting the meeting:

- a. The Chairman of the Board of Directors or the person authorized to chair the meeting shall announce the composition, content and agenda of the meeting;
- b. The person assigned to report at the meeting shall present the contents and recommendations for the Board of Directors to consider and decide;
- c. The members shall discuss and consider issues according to documents, reports and presentations at the meeting;
- d. The chairperson of the meeting shall conclude and collect votes on each issue discussed and the meeting's resolution;
- e. Approve resolutions and minutes of the meeting;
- f. Members of the Board of Directors, the Company Secretary shall sign the minutes of the meeting.

3. Submit voting comments and authorize attendance at the meeting:

- a. An absent member of the Board of Directors has the right to vote on the resolution of the Board of Directors by sending written opinions. Written opinions shall be sent to the Chairman of the Board of Directors or the person authorized to chair the meeting at least one (01) hour before the opening time of the meeting and be made public to all members of the Board of Directors attending the meeting.
- b. In case a member of the Board of Directors is absent at the meeting, does not send his/her written opinion but authorizes another person to attend the meeting, there shall be a written authorization specifying the content of authorization for the authorized person to attend and vote and commit the member of the Board of Directors to be responsible for the voting opinions of the authorized person.
- c. Members of the Board of Directors are only allowed to authorize other people to attend meetings of the Board of Directors and vote on issues up to 2 times a year in case of failure to attend due to illness, diseases or force majeure.

**Article 23. Online meeting or other forms.**

- 1. BOD meetings may be held online or in other forms or in a combination of various forms when all or some of the attending members are present at various locations and provided that each attending member may:
  - a. Listen to each of the other members to express their opinions in the meeting;
  - b. Present and exchange directly with all participants about their opinions.
- 2. Each member of the Board of Directors who attends a meeting in the manner mentioned above shall be deemed to be “present” at that meeting. A meeting held in accordance with this regulation is considered to take place at the location where the largest group of members of the Board of Directors gathers, or if there is no such group, the place where the chairperson of the meeting is present shall be deemed to be the venue of the meeting.
- 3. Resolutions passed in online meetings or other valid forms shall take effect immediately at the end of the meeting but shall then be confirmed by the signatures of the Board members attending this meeting on the meeting minutes.

**Article 24. Approval of resolutions of BOD.**

- 1. Resolutions of the Board of Directors are approved according to the principle of majority of the total number of BOD members attending the meeting (over 50%). Each BOD member present in person or by proxy or submitting written voting opinions shall cast one vote

with equal value. If the number of approval and disapproval votes is equal, the Chairman of the Board of Directors shall cast decisive vote unless otherwise prescribed by the company's charter or the law. Voting will be conducted publicly by raising hands and the voting results shall be specifically and clearly recorded by the Company Secretary in the Board of Directors meeting minutes.

2. Opinions given directly at the Board of Directors meeting by each member shall be recorded in the minutes and concluded by the chairperson at the end of the meeting.

3. Voting:

a. Voting will be conducted publicly by raising hands and the voting results shall be specifically and clearly recorded by the Company Secretary in the Board of Directors meeting minutes.

b. For important issues that require the opinions of all BOD members: Absent members shall vote by giving written opinions and send them to the Company Secretary no later than two (02) business days after the end of the meeting.

4. A BOD member shall not be allowed to vote on any contracts or transactions or proposals in which such member has a significant interest (along with the interests of any related persons) compared to the interest derived from owning shares, bonds or other securities of the Company; or this interest is related to such member's responsibilities but conflict or may conflict with the interests of the Company. A BOD member is not included in the quorum present at a meeting on any resolutions on which such member is not entitled to vote.

5. Decisions that have been discussed and resolved at BOD meetings shall be issued by the Board of Directors in appropriate text formats (Resolutions, Decisions, Directives, etc.) and transmitted to individuals, relevant units for implementation. Based on the contents resolved by the Board of Directors, the Chairman of the Board of Directors will represent the Board of Directors or authorize BOD members to be in charge to sign and promulgate these official documents.

6. Resolutions, decisions and other guiding documents, after being signed and issued by the Chairman of the Board of Directors shall be copied and sent to each BOD member and SB member to monitor and supervise implementation and transferred to the information discloser to disclose contents that need to be disclosed according to regulations to state management agencies, shareholders and the public.

**Article 25. Approval of resolutions of the Board of Directors in the form of collecting written opinions.**

1. In case of collecting written opinions from BOD members, resolutions of the Board of Directors are approved according to the principle of majority (over 50%) of the total number of BOD members. If the number of approval and disapproval votes are equal, the Chairman of the Board of Directors shall cast decisive vote unless otherwise prescribed by the company's charter or the law. The Chairman of the Board of Directors and the Company Secretary summarize the results of counting votes and record them in the minutes summarizing opinions approving the resolution of the Board of Directors.

2. Resolutions passed in the form of collecting written opinions shall have the same effect and value as resolutions passed by the Board of Directors at a meeting normally and duly convened and held. The promulgation of resolutions in this form is accordance with Clauses 5 and 6, Article 24 of this Regulation.

#### **Article 26. BOD meeting minutes.**

1. The content of BOD meetings shall be honestly and fully recorded by the Company Secretary in the BOD meeting minutes. BOD meeting minutes shall be made in Vietnamese and must have the signatures of the Company Secretary, BOD members attending the meeting and the Chairman of the Board of Directors or the person authorized to chair the meeting. BOD meeting minutes are authentic evidence of the work carried out during the meeting, the contents approved by the Board of Directors or the reserved opinions of BOD members.

2. In case the meeting minutes is not signed by the chairman of the meeting or the minutes maker, but signed by all other BOD members attending and have full contents as prescribed in the Charter, the minutes shall still be valid.

3. The meeting minutes shall state that the chairman and the minutes maker refuses to sign the meeting minutes. The person who signs the meeting minutes is jointly responsible for the accuracy and truthfulness of the content of the Board of Directors meeting minutes. The Chairman and the minutes maker are personally responsible for any damage caused to the Company due to their refusal to sign the meeting minutes according to regulations.

4. In case the chairman and/or the person authorized by the chairman (chairperson) to chair the meeting does not sign the resolution, the Board of Directors shall meet and elect a representative to sign in the principle of a majority of BOD members attending the meeting.

5. The Chairperson, the minutes maker and those who sign the minutes shall be responsible for the truthfulness and accuracy of the Minutes of the meeting of the Board of Directors.

6. Relevant meeting documents include: Meeting minutes, Resolutions, Decisions and other related documents are kept at the Company according to the Company's confidentiality policy.

7. The company secretary is responsible for copying or extracting BOD meeting minutes and sending them to BOD members, the Supervisory Board and General Director for implementation, monitoring and supervision.

### **CHAPTER IV: CORPORATE GOVERNANCE MANAGERS**

#### **Article 27. Standards for corporate governance managers.**

The Corporate governance manager shall meet the following requirements:

1. Have legal knowledge;
2. Not concurrently work for an independent audit company that is auditing the main financial statements of the Company;
3. Other standards as prescribed by law, this Charter and decisions of the Board of Directors.

#### **Article 28. Rights and obligations of corporate governance managers, the Company Secretary.**

1. The role and duties of the Corporate governance manager include:
  - a. Advise the Board of Directors in organizing BOD meetings in accordance with the regulations and related work between the Company and shareholders;

- b. Prepare BOD, SB and GMS meetings at the request of the Board of Directors or Supervisory Board;
  - c. Advise on procedures of the meetings;
  - d. Attend the meetings;
  - e. Advise on procedures for resolutions of the Board of Directors in accordance with law;
  - f. Provide financial information, copies of BOD meeting minutes and other information to BOD members and Supervisors;
  - g. Supervise and report to the Board of Directors on the information disclosure of the Company.
  - h. Act as a point of contact with interested parties
  - i. Keep confidential information in accordance with the provisions of the law and the Charter of the Company;
  - k. Other rights and obligations in accordance with the provisions of the law and the Company's Charter.
2. When deemed necessary, the Board of Directors decides to appoint a person to be the Company Secretary. The company secretary has the following rights and obligations:
- a. Assist the convening of GMS, BOD meetings and record meeting minutes;
  - b. Assist BOD members in performing their rights and obligations;
  - c. Assist the Board of Directors in applying and implementing the corporate governance principles;
  - d. Assist the company in building shareholder relationships and protecting the legitimate rights and interests of shareholders; compliance with obligations to provide information, publicize information and administrative procedures;
  - dd. Other rights and obligations as prescribed in the company's charter.

**Article 29. Appointment of corporate governance managers.**

The Board of Directors shall appoint one (01) or more persons as a Corporate governance manager to support the Corporate governance to be effectively performed. The tenure of the Corporate governance manager shall be decided by the Board of Directors but not exceeding 05 years. A corporate governance manager may concurrently act as the Company Secretary.

**Article 30. Cases of dismissal of corporate governance managers.**

The Board of Directors may dismiss Corporate governance managers when needed but not contrary to the current labor law. The Board of Directors may appoint corporate governance manager assistants from time to time.

**Article 31. Notice of appointment and dismissal of corporate governance managers.**

Notice of appointment and dismissal of corporate governance managers shall be given in accordance with the Company's Charter and the law.

## **CHAPTER V: SUPERVISORY BOARD**

### **Article 32. Roles, rights and obligations of SB, responsibilities of supervisors.**

1. The Supervisory Board plays the role of supervising the activities of the Board of Directors and General Director in the management and administration of the Company; coordinates with the Board of Directors and General Director to supervise the activities of the independent auditing company to ensure that the Company's activities are transparent and legal for the benefit of shareholders and the Company.

2. The rights and obligations of SB are stipulated in Article 39 of the Company's charter.

3. The responsibilities of the supervisors are stipulated in Article 42 and Article 43 of the company's charter and the law. Every year, the Supervisory Board reports performance assessments of the Board of Directors, Executive board and independent Audit unit at the annual General Meeting of Shareholders.

### **Article 33. Term, number, composition, member structure and salaries, remunerations, bonuses and other benefits of the Supervisory Board.**

1. Term, number, composition and member structure of the Supervisory Board.

a. The number of members of the Supervisory Board and the term of the Company's supervisors are specified in Clause 1, Article 37 of the Company's Charter. Supervisors shall not be persons in the accounting, finance departments of the Company and shall not be members or employees of an independent audit company which is currently auditing the Company's financial statements.

b. Supervisors shall meet the standards and conditions in Clause 2, Article 37 of the Company's Charter.

c. The Supervisory Board shall elect one (01) member to be the Chairman of the Board. The Chairman of the Supervisory Board shall have a university degree or higher in one of the majors in economics, finance, accounting, auditing, law, business administration or a major related to the Company's business activities and shall work full-time at the Company. The Chairman of the Supervisory Board have following rights and responsibilities:

- Convene meetings of the Supervisory Board;
- Request the Board of Directors, General Director and other managers to provide relevant information to report to the Supervisory Board;
- Prepare and sign reports of the Supervisory Board after consulting the Board of Directors to submit to the General Meeting of Shareholders.

2. Salaries, remunerations, bonuses and other benefits of members of the Supervisory Board are specified in Article 41 of the Company's Charter and the Company's internal regulations.

### **Article 34. Procedures and orders for nomination, candidacy and election of supervisors.**

1. Conditions for nominating and self-nominating for SB members, number and compilation of list of candidates for SB members.

a. Conditions to self-nominate or be nominated as SB members:

- Persons who self-nominate or are nominated for election to SB shall meet the standards for supervisors according to Article 169 of the Law on enterprises and the following candidacy/nomination conditions:

- Candidates who are self-nominated individual shareholders shall hold at least 10% of the total voting shares of the Company. The other nominees shall be nominated by shareholders/groups of shareholders holding at least 10% of the total shares of the Company.

- Self-nominees and nominees (hereinafter collectively referred to as candidates) shall submit valid and timely candidacy documents as prescribed.

b. Number of candidates for SB:

The number of candidates to be elected to SB who are shareholders eligible to stand for election, nomination shall be equal to or greater than the number of supervisors to be elected.

2. Documents, methods and deadlines for receiving nomination/candidacy documents for election to the Supervisory board.

The Company announces the election of the Supervisory Board expected to be held at the General Meeting of Shareholders, the number, standards, conditions and attached necessary documents for shareholders to consider and nominate candidates in accordance with the Company's Charter. Shareholders/groups of shareholders who are eligible to stand for election or nomination shall conduct their candidacy and nomination in the following manner and documents:

a. Nomination/candidacy documents for the Supervisory board include:

- The application for election to the Supervisory board includes the candidate's commitment to honestly perform the duties as a SB member if elected to SB;

- Curriculum vitae declared by the candidate;

- Group meeting minutes. List of shareholder groups (in case the candidates are nominated by the shareholder groups);

- Certified copies: Identity card/Citizen identity card/Passport, permanent residence, professional qualifications.

- Other contents as prescribed in Article 36 of the company charter.

b. Deadline for receiving nomination/candidacy documents for election to the Supervisory board:

Nomination/candidacy documents may be submitted directly or sent by registered mail to the Company's headquarters at least twenty-one (21) business days before the date of the General Meeting of Shareholders. Only nomination/candidacy documents that meet the nomination and candidacy conditions and candidates that meet the conditions to be SB members shall be included in the list of candidates announced at the General Meeting of Shareholders.

c. Summary of list of candidates for SB:

- Upon the end of the deadline for receiving candidacy documents, the incumbent Board of Directors compiles a list of qualified candidates to announce to shareholders according to regulations. In case the number of candidates for the Supervisory Board through nomination and candidacy is still insufficient, the incumbent Supervisory Board may nominate additional candidates with the following conditions:

+ Candidates shall meet all standards and conditions of supervisors;

+ Candidates shall have complete candidacy documents.

- The list of qualified candidates shall be announced at the General Meeting of Shareholders before conducting the election.

3. Election method, voting order, vote counting and selection principles:

The election method, voting order, vote counting and principles of selection to the Supervisory Board are as prescribed in Clauses 4 and 5, Article 14 of this Regulation.

**Article 35. Procedures for dismissal and removal of SB members.**

1. A SB member is considered for dismissal in the following cases:

- a. That member submits his/her resignation in writing;
- b. That member is ineligible to be a SB member in accordance with the Law on enterprises, the Company's Charter or is prohibited by law from being a SB member;
- c. That member has lost his/her act capacity;

2. A supervisor is considered for removal in the following cases:

- a. Fail to finish assigned tasks, work;
- b. Fails to perform his or her rights and obligations for 06 consecutive months, except for force majeure events;
- c. Repeatedly violate, seriously violate obligations as a supervisor as prescribed in this Law and the Company's Charter;
- d. Other cases according to the resolution of the General Meeting of Shareholders.

**Article 36. Notice of election, dismissal, removal of SB members.**

In case of election, dismissal or removal of SB members decided by the General Meeting of Shareholders or loss of membership status of SB members as prescribed in the company's Charter, it must be notified to shareholders and public in accordance with the regulations on information disclosure of law and the company's Charter.

**CHAPTER VI:  
GENERAL DIRECTOR, DEPUTY GENERAL DIRECTOR AND CHIEF  
ACCOUNTANT**

**Article 37. Authority to appoint General Director, Deputy General Director and Chief Accountant.**

The Board of Directors appoints the General Director, Deputy General Director and Chief Accountant in accordance with the Company's Charter.

**Article 38. Roles, responsibilities, rights and obligations of the General Director.**

The General Director is the legal representative of the Company, managing the Company's daily business activities in accordance with Article 33, Article 34 and Article 35 of the Company's Charter.

**Article 39. Criteria and conditions to become a General Director.**

The person appointed as General Director shall meet the following standards and conditions:

1. Have full civil act capacity and not to be prohibited from managing an enterprise in accordance with the Law on enterprises; have good health, moral qualities, honesty and integrity; understand and consciously comply with the law; permanently reside in Vietnam;



2. Have professional qualifications from university level or higher in business administration or in the Company's main business lines;
3. Have practical experience in business administration or in the Company's main business lines for at least five (05) years;
4. Do not simultaneously work as Director or General Director or hold an executive position in another enterprise.
5. Must not be spouses, parents, adoptive parents, children, adopted children, siblings, siblings-in-law of the parent company's managers and state capital representatives in such company.

**Article 40. Procedures for appointment of the General Director.**

1. The person proposed or recommended for appointment to the position of General Director shall complete the application for appointment and send it to the Board of Directors for consideration. The Board of Directors discusses and decides the appointment of the General Director according to the method of passing resolutions and decisions of the Board of Directors.
2. The decision on appointment of the General Director shall state the basis for determining the scope of duties, powers, interests and responsibilities of the General Director, including laws, Charter, Governance regulation, other regulations, rules of the Company. In addition, the Board of Directors may sign a labor contract and responsibility contract with the General Director for specific regulations.

**Article 41. Criteria and conditions to become a Deputy General Director.**

The person appointed as Deputy General Director shall meet the following standards and conditions:

1. Have full civil act capacity and not to be prohibited from managing an enterprise in accordance with the Law on enterprises; have good health, moral qualities, honesty and integrity; understand and consciously comply with the law; permanently reside in Vietnam;
2. Have professional qualifications from university level or higher in business administration or in the Company's main business lines;
3. Have practical experience in business administration or in the Company's main business lines for at least five (05) years;
4. Do not simultaneously hold a management or executive position in another enterprise, unless appointed by the Board of Directors to hold a management or executive position in an enterprise with capital contribution of the Company.

**Article 42. Procedures for appointment of Deputy General Director.**

1. The person proposed or recommended for appointment to the position of Deputy General Director shall complete the application for appointment and send it to the Board of Directors for consideration. The Board of Directors discusses and decides the appointment of the Deputy General Director according to the method of passing resolutions and decisions of the Board of Directors.
2. The decision on appointment of the Deputy General Director shall state the basis for determining the scope of duties, powers, interests and responsibilities of the Deputy General Director, including laws, Charter, Governance regulation, other regulations, rules of the Company. In addition, the Board of Directors may request the Company to sign a labor contract and responsibility contract with the Deputy General Director for specific regulations.

**Article 43. Criteria and conditions to become a Chief Accountant.**

1. Have full civil act capacity and not be a person who is not allowed to work as an accountant in accordance with law on accounting;
2. Have good health, professional ethics, honesty, integrity, and a sense of compliance with the law; permanently reside in Vietnam;
3. Have professional qualifications in accounting at university level or higher;
4. Have at least five (05) years of corporate accounting;
5. Have certificate of further chief accountant training;
6. Do not simultaneously hold a management or executive position in another enterprise, unless appointed by the Board of Directors to hold a management or executive position in an enterprise with capital contribution of the Company.

**Article 44. Procedures for appointment of Chief Accountant.**

1. The person proposed or recommended for appointment to the position of Chief Accountant shall complete the application for appointment and send it to the Board of Directors for consideration. The Board of Directors discusses and decides the appointment of the Chief Accountant according to the method of passing resolutions and decisions of the Board of Directors.
2. The decision on appointment of the Chief Accountant shall state the basis for determining the scope of duties, powers, interests and responsibilities of the Chief Accountant, including laws, Charter, Governance regulation, other regulations, rules of the Company. In addition, the Board of Directors may request the Company to sign a labor contract and responsibility contract with the Chief Accountant for specific regulations.

**Article 45. Dismissal of General Director.**

1. The Board of Directors dismisses the General Director in the following cases:
  - a. The General Director is in a state of not fully meeting the conditions specified in Article 38 of this Regulation;
  - b. The General Director submits his/her resignation or is subject to recommendation for appointment of the General Director, or the General Director is not healthy enough to hold the position for a period of six (06) consecutive months;
  - c. The General Director has violated his/her obligations and responsibilities in operating the Company, causing serious damage to the Company;
  - d. His/her poor management capacity caused the Company to suffer loss in business for two (02) consecutive years without objective reasons;
  - e. The General Director has been prosecuted, detained, and prosecuted for criminal liability;
  - f. Other cases where the Board of Directors has grounds to determine that the General Director can't continue to hold the position.
2. The dismissal of the General Director shall be approved by the Board of Directors in accordance with the Company's Charter.
3. The Board of Directors may request the dismissed General Director to compensate for damages caused to the Company (if any).

**Article 46. Dismissal of Deputy General Director.**

1. The Board of Directors dismisses the Deputy General Director in the following cases:

a. The Deputy General Director is in a state of not fully meeting the conditions specified in Article 40 of this Regulation;

b. The Deputy General Director has submitted his/her resignation or been subject to recommendation for appointment of the Deputy General Director;

c. The Deputy General Director is not healthy enough to hold the position for six (06) consecutive months;

d. The Deputy General Director has violated his/her obligations and responsibilities in operating the Company, causing serious damage to the Company;

e. The Deputy General Director has been prosecuted, detained, and prosecuted for criminal liability;

f. Other cases where the Board of Directors has grounds to determine that the Deputy General Director can't continue to hold the position.

2. The Board of Directors may request the dismissed Deputy General Director to compensate for damages caused to the Company (if any).

#### **Article 47. Removal of Chief Accountant.**

1. The Board of Directors dismisses the Chief Accountant in the following cases:

a. The Chief Accountant is in a state of not fully meeting the conditions specified in Article 42 of this Regulation;

b. The Chief Accountant has submitted his/her resignation or been subject to recommendation for appointment of the Chief Accountant;

c. The Chief Accountant is not healthy enough to hold the position for six (06) consecutive months;

d. The Chief Accountant has violated his/her obligations and responsibilities in the Company's accounting work, causing serious damage to the Company;

e. The Chief Accountant has been prosecuted, detained, and prosecuted for criminal liability;

f. Other cases where the Board of Directors has grounds to determine that the Chief Accountant can't continue to hold the position.

2. The Board of Directors may request the dismissed Chief Accountant to compensate for damages caused to the Company (if any).

#### **Article 48. Notice of appointment, dismissal of General Director, Deputy General Director and Chief Accountant.**

The Company shall announce the appointment and dismissal of the General Director, Deputy General Director and Chief Accountant within the Company and disclose information in accordance with the law and the Company's Charter.

#### **Article 49. Salaries and other benefits of the General Director, Deputy General Director and Chief Accountant.**

Salaries and other benefits of the General Director, Deputy General Director and Chief Accountant shall be decided by the Board of Directors based on the Charter and relevant regulations and policies of the Company.

## **CHAPTER VII: COMMITTEES UNDER THE BOARD OF DIRECTORS**

### **Article 50. Committees Under the Board of Directors.**

1. The Board of Directors of the Company may establish Committees to support the activities of the Board of Directors, including the Human Resources Committee, the Remuneration Committee, the Audit Committee and other Committees as prescribed in Article 30 of the Company's Charter.

2. In case, the Human Resources Committee, Remuneration Committee, Audit Committee and other Committees are not established, the Board of Directors may assign independent BOD members to assist the Board of Directors in activities related to personnel, remuneration, audit or other activities.

3. The Board of Directors stipulates in detail the establishment of each Committee, the responsibilities of Committee members, the responsibilities of independent members appointed to be in charge of assigned fields as prescribed in Clause 2 of this Article.

### **Article 51. Operation principles of the Committees.**

The implementation of the decision of the Board of Directors or of the committees under the Board of Directors or of the persons as a committee member of the Board of Directors shall be in accordance with the current law and the Company's Charter.

## **CHAPTER VIII: OTHER ACTIVITIES**

### **Article 52. Procedures and order for convening, sending meeting notices, recording minutes, and announcing meeting results between the Board of Directors, Supervisory Board and General Director.**

When the General Director, or at least five (05) other managers or the Supervisory Board requests to convene an extraordinary meeting of the Board of Directors or a meeting between the Board of Directors, the Supervisory Board and the General Director, the requesters shall send a written request to the Board of Directors, stating the reason for convening the meeting, accompanied by relevant information and documents. The order and procedures for conducting meetings of the Board of Directors comply with Articles 19 to 23 of this Regulation.

### **Article 53. Work relationship between the Board of Directors and the Supervisory Board.**

1. The Board of Directors respects the rights of the Supervisory Board to inspect the reasonableness and legality of the Company's management and administration activities, and creates conditions for the Supervisory Board to inspect the Company's management and operations, accounting books and financial statements according to the functions, tasks and powers in the Company's Charter and resolutions of the General Meeting of Shareholders.

2. The Board of Directors is responsible for absorbing and taking measures to correct shortcomings or deficiencies in management and administration according to the inspection conclusions of the Supervisory Board, and is also responsible for directing the General Director to take necessary measures to handle errors (if any) and/or overcome shortcomings in the Company's management, accounting records and financial statements.

3. The Supervisory Board appraises the Company's financial statements, business situation reports, and performance evaluation reports of the Board of Directors and periodically informs the Board of Directors about the implementation plan as well as the results of the

inspection and control of the company's management and administration and accounting records and financial statements.

4. Resolutions and decisions of the Board of Directors are notified and sent to the Supervisory Board.

**Article 54. Work relationship between the Board of Directors and the General Director and the executive apparatus.**

1. The Board of Directors is the Company's management body directing and supervising the General Director and the executive apparatus in managing the Company's operations, in organizing and implementing the duties and powers of the General Director in accordance with the Company's Charter, resolutions and decisions of the General Meeting of Shareholders and the Board of Directors. The Board of Directors exercises management and supervision rights through resolutions, decisions, directions, through direct supervision and reporting activities of the General Director.

2. Responsibilities of the General Director:

a. The General Director is the person who organizes and implements the resolutions and decisions of the General Meeting of Shareholders and the Board of Directors. If finding any issue that is not beneficial to the Company while implementing resolutions and decisions of the General Meeting of Shareholders and the Board of Directors, the General Director shall report to the Board of Directors to adjust such resolutions and decisions. If the Board of Directors does not adjust the resolutions or decisions within its authority, the General Director shall still do so, but has the right to reserve opinions and make recommendations to the General Meeting of Shareholders at the nearest meeting or convene a General Meeting of Shareholders in case the General Director has full authority to convene the General Meeting of Shareholders in accordance with this Regulation and the Company's Charter.

b. In the event of a force majeure event leading to the Company being unable to implement and/or interrupted implementation of resolutions and decisions of the Board of Directors, the General Director is responsible for explaining to the Board of Directors and proposing solutions. A force majeure event is an objective, unexpected, unforeseeable event that is beyond the control of the General Director and the executive apparatus.

c. The General Director is entitled to decide measures beyond his/her authority in cases of emergency such as natural disasters, calamities, fires, force majeure events, etc., and report to the Board of Directors within 24 hours (may report via phone but must then report in writing) and is responsible before the Board of Directors, the nearest General Meeting of Shareholders and before the law.

d. The General Director makes recommendations to the Board of Directors of the organizational structure, internal management regulations, measures to improve the efficiency of management and operations of the Company, and the number and positions of managers to be hired by the Company to ensure reasonable and effective implementation of annual production and business activities and to achieve the Company's strategic goals.

e. Annually, the General Director submits to the Board of Directors for approval of the detailed business plan for the next fiscal year on the basis of meeting the requirements of the appropriate budget as well as in accordance with the five (05)-year financial plan;

f. The General Director prepares financial statements in accordance with the law on accounting and other relevant laws. The annual financial statements shall include a proposal for profit distribution, dividend payment or handling of business loss.

g. The General Director sends/copies to the Board of Directors and Supervisory Board documents and reports according to relevant regulations and rules and at the request of the Board of Directors.

h. The General Director directs the executive apparatus to prepare draft documents related to the content of the Board of Directors meetings under the direction of the Chairman of the Board of Directors.

i. Other responsibilities as prescribed by the law and the Company's Charter.

3. Relationship between the Board of Directors and the General Director:

a. The Board of Directors is not allowed to directly interfere with the management of the General Director. Annually, the Board of Directors plans to work with the Company's member units to inspect and supervise the implementation of operation plans and implement resolutions and decisions of the Board of Directors in order to promptly handle relevant complaints under the authority of the Board of Directors.

b. The Board of Directors directs the General Director to recruit and retain qualified, competent and ethical managers for the Company and the General Director shall ensure that the managers are capable of managing and operating daily business activities to achieve the Company's set goals. Criteria for professional ethics and professional qualifications shall be given priority by the General Director when selecting managers.

c. In addition to the tasks to be submitted to the Board of Directors, the General Director is entitled to actively decide, manage the Company's operations according to decentralization and in accordance with the working procedures issued by the Board of Directors.

d. The General Director shall report to the Board of Directors in accordance with Clause 2, Article 54 of this Regulation.

e. Meetings to prepare projects for submission to the Board of Directors chaired by the General Director shall invite BOD members to attend. BOD members are responsible for contributing opinions, and then issues falling under the authority of the Board of Directors shall still be submitted to the General Director for official written approval.

f. The Chairman of the Board of Directors, representative of the Board of Directors or authorized persons attend quarterly briefings of the Company's executive apparatus (if any).

g. For domestic and foreign surveys, the negotiation and signing of contracts related to the responsibilities of the Board of Directors or to be submitted to the Board of Directors for decision, the General Director is responsible for reporting to the Chairman of the Board of Directors to attend or appoint members to attend so that the Board of Directors perform management, direction or consulting.

h. Meetings that the Company is invited to attend by relevant agencies (unless specifically invited), the assignment will depend on the nature of each meeting:

- For particularly important meetings related to organizational innovation, mechanisms, policies, medium and long-term development directions or handling major problems of the Company, the Chairman of the Board of Directors and the General Director will attend together or one of them will attend, then notify each other.

- Meetings related to guidelines and policies of an immediate or executive nature shall be attended by the General Director or Deputy General Director, then informed to the Chairman of the Board of Directors.

4. Relationship between the Board of Directors and the executive apparatus:

a. The Company's Office is responsible for organizing and managing records, documents and official dispatches of incoming and outgoing transactions of the Board of Directors according to current regulations on clerical and archival work of the Company.

b. Upon being recorded in the monitoring book, official dispatches and transaction documents sent to the Board of Directors shall be transferred to the Chairman of the Board of Directors or an authorized person for handling. Official dispatches and transaction documents from shareholders or other agencies, organizations and individuals sent to the Company with content related to management shall be copied and sent to the Chairman of the Board of Directors or an authorized person for coordinated handling.

c. Transaction documents and documents issued or sent by the Board of Directors are registered under the BOD code and copies kept in the office shall be managed separately, and a copy must be kept at the Company Secretary.

d. The Board of Directors uses the Company's seal to issue documents to conduct leadership and management within the Company and/or to conduct transactions with organizations/individuals outside the Company.

e. The Board of Directors uses functional departments and/or other experts within the Company to help the Board of Directors to consider and give advice on related issues.

f. For issues under the decision authority of the Board of Directors or to be approved by the Board of Directors, the Board of Directors requests the General Director to direct functional departments to propose and prepare plans and documents.

**Article 55. Work relationship between the Supervisory Board and the executive apparatus and other units.**

**1. With the Board of General Directors:**

a. The Board of General Directors is subject to the inspection and supervision of the Supervisory Board for the performance of its duties in accordance with the Company's Charter and the Regulations on organization and operation of the Supervisory Board;

b. The General Director and other managers of the Company shall provide fully and promptly information and documents on the Company's business activities at the request of the Supervisory Board, unless otherwise stipulated by the General Meeting of Shareholders.

**2. With the executive apparatus:**

a. Dependent units and functional departments within the Company shall report their operations to the Supervisory Board regularly or suddenly at the request of the Supervisory Board;

b. Dependent units, departments and divisions within the Company shall directly or in coordination with the Supervisory Board conduct inspection of management and administration in accordance with the law and internal regulations of the Company;

c. The Supervisory Board shall directly or in coordination with the inspection team and independent audit unit inspect the Company's financial activities and supervise the compliance with the Company's accounting regime;

d. Officials and employees of affiliated units and departments shall provide documents and information related to supervision to the Supervisory Board.

e. The provision of information, reports, and coordination of inspection by the Executive Department with the Supervisory Board is based on the program agreed with the General Director.

**3. For member units and Supervisors/Supervisory Board at member units:**

Work relationships on inspection and supervision between the Supervisory Board and member units and Supervisors/Supervisory Board at member units are implemented in accordance with the Company's Charter, the Company's Financial management regulation, the Regulation on the Company's representatives, the Regulation on organization and operation of the Supervisory Board and other related regulations and rules.

4. With Independent auditor:

a. The Supervisory Board coordinates and supervises the activities of the Independent Auditor.

b. The Supervisory Board reviews the activities of the Independent Auditing company in providing audit and non-audit services, ensuring independence in audit work.

c. Annually report evaluating the activities of the independent auditor at the annual General Meeting of Shareholders.

**Article 56. Seal management and use.**

1. The Board of Directors decides the types, quantity, form, and content of the seals of Company and any Branch and Representative Office of the Company.

2. The Board of Directors, General Director, and Supervisory Board manage and utilize these seals according to the Company's Charter, internal documents of the Company and statutory regulations.

3. The General Director is responsible for developing and promulgating regulations on the management and use of the Company's seal.

**Article 57. Environmental and social responsibility.**

1. The Board of Directors ensures that the Company puts in place appropriate governance policies and procedures related to social and environmental activities associated with the Company's strategy and long-term success and manages the quality of information disclosed on social and environmental responsibility.

2. The Board of Directors ensures that these social and environmental responsibility requirements are applied to suppliers.

**Article 58. Anonymous reports.**

The Board of Directors develops internal regulations on receiving, answering and handling questions or concerns from employees, or receiving and handling comments and complaints from customers or other subjects. Such notifications may be confidential or anonymous, or by email, by mail or reported by phone to the switchboard phone number or address/email announced on the company's website. The Company strictly prohibits any BOD member or employee from taking revenge or taking harmful actions against whistle-blowers or problem solvers.

## **CHAPTER IX: CONTROL ENVIRONMENT**

The Company maintains an effective control framework that ensures stability in operations and provides assurance to shareholders and stakeholders.



#### **Article 59. Risk management.**

The company is well aware of the importance of Risk management and establishes an effective Risk management system. Accordingly, the duties of the Board of Directors include, but not limited to:

1. Approve Risk management regulations, declarations of risk appetite, risk acceptance levels, risk measurement and risk management strategies;
2. Analyze, evaluate and improve internal risk management policies;
3. Develop continuous training programs and develop a risk management culture for the executive board, units and all employees to raise awareness;
4. Establish an Audit and Risk Management Committee under the Board of Directors;
5. Ensure that the company complies with laws, regulations, internal policies and procedures related to risk management.

#### **Article 60. Internal control.**

1. The company is well aware of the importance of the internal control system and establishes an effective internal control system with a unified integration of strategy, risk and control. The Internal Control System is applied throughout the Company, implemented and maintained to ensure the achievement of the Company's goals in ensuring the reliability of financial reporting, efficiency, operational performance, compliance with relevant laws and regulations.

2. Components of the internal control system include:

- a. Control environment;
- b. Risk assessment process;
- c. Control;
- d. Reporting and information disclosure system; and
- e. Supervision mechanisms and activities.

3. The Company's internal control system shall be built on the basis of the following principles:

a. Internal control shall be established and maintained for all activities of the Company, including strengthening control over high-risk activities and functions.

b. Leaders at all levels of the Company shall identify and evaluate risks in operations to take appropriate risk control and management measures.

c. Internal control is closely linked to the Company's daily activities; Internal control mechanisms are regulated and implemented in the business process in many forms such as:

- Put in place a reasonable authorization decentralization mechanism, clear and transparent assignment of tasks; ensure separation of duties and powers of individuals and departments; avoid conflicts of interest, ensure that an officer does not hold currently positions and tasks with conflicting or overlapping purposes and interests; take measures to prevent manipulation of activities, concealment of information for personal purposes or concealment of violations of laws and relevant regulations, mechanisms, processes and internal regulations.

- Apply inspection and supervision mechanisms between individuals and departments during the implementation of activities and business processes.

- Comply with the dual control principle: have at least two people perform and inspect each job to ensure property safety and work efficiency, unless otherwise prescribed by law.

#### **Article 60. Internal Audit (IA).**

1. The Company established an internal audit unit to ensure objectivity and advise the Board of Directors on the work that needs to be done regarding the effectiveness and efficiency of the Company's governance system, risk management framework and internal control system.

2. Internal auditors shall be fit and proper persons as required by audit regulations and other regulations, and report professionally to the Board of Directors/Audit Committee and report administrative matters to Senior executive board.

3. Internal audit unit coordinates activities with the Supervisory Board to assist in ensuring an effective control environment. The powers, structure, working process and related issues of Internal Audit are specified in the Company's Internal Audit Regulation.

#### **Article 62. Compliance.**

The Company establishes a proactive compliance audit unit to ensure compliance with external laws and regulations as well as internal regulations and processes. Compliance audit unit will audit the Company's activities and employees ensure that they comply and report periodically to the Board of Directors and Executive board.

#### **Article 63. Independent audit.**

The Company hires a widely recognized independent auditing company completely independent of the Company, the Company's Executive board and major shareholders. The independent auditor is selected at the annual General Meeting of Shareholders according to the proposal of the Supervisory Board. The Board of Directors/Supervisory Board develops criteria for selecting an independent audit unit, a process for evaluating the independence and effectiveness of Independent auditors and a process for monitoring and evaluating the implementation of the Independent Auditor's recommendations

### **CHAPTER X: INFORMATION DISCLOSURE AND TRANSPARENCY**

#### **Article 64. Obligations of information disclosure.**

1. The Company discloses fully, accurately and promptly periodic and extraordinary information about the Company's operating, financial and governance situations to shareholders and the public. Information and methods of information disclosure are carried out in accordance with the law on securities, the Company's Charter and this Regulation. In addition, the Company promptly and fully discloses other information if such information may affect stock prices and the decisions of shareholders and investors.

2. Information disclosure is carried out in ways that ensure fair and simultaneous access to shareholders and investors. The language of information disclosure shall be clear, easy to understand and avoid misleading shareholders and the public.

#### **Article 65. Information disclosure policies and practices.**

1. The Board of Directors establishes information disclosure policies and procedures and publishes these documents on the Company's website. The Company's policy is to disclose material information, including financial statements, operating situation, ownership structure and corporate governance structure, to shareholders in particular and the public in general in an exact manner, including:

a. Financial information:

The Company accounts and prepares reports on financial and operating results, acquisitions or valuable asset transfers, remuneration of the Board of Directors and Executive Board, and other financial information as required by Law and regulations.

b. Non-financial information:

The Company discloses important non-financial information such as: Risk Management and Internal Control Policy, qualitative and quantitative risk disclosures; summary of the activities of the Executive Board, including reasonable notes and explanations; capital surplus/deficit, governance and operating policies; Composition and structure of the Board of Directors and related functional information; related party transaction; Environmental and social responsibility; Other non-financial information and decisions of the Board of Directors.

c. Ownership structure:

The company ensures to disclose information about shareholders owning 5% or more of voting capital. The Company's relationships in the case of companies in the same group are also defined and disclosed to the public. Material changes in ownership structure, takeovers (Attempts to buy enough shares to have voting rights of another company), shareholder arrangements, mergers and acquisitions, stock splits, consolidations, or other ownership transactions.

2. The Company discloses fully, accurately and promptly important occurred issues or events that may adversely affect the interests of shareholders. The information disclosure system should ensure fair access among major shareholders, investors and other shareholders and shall not permit misuse of information or insider trading.

**Article 65. Annual reports and Websites.**

1. The Board of Directors ensures easy and non-discriminatory access between shareholder groups to information published through various communication tools.

2. The Company releases a full annual reports including a section on Corporate Governance, the implementation of Corporate Governance, corporate events and other important information on the website in given time.

**Article 66. Information disclosure in accordance with Laws and the Code of Corporate Governance Principles according to Vietnam's best practices.**

For Annual reports or Corporate governance reports published on the website, the Company regularly discloses information in accordance with laws and aims for best practices according to Vietnam's Code of Corporate Governance Principles and implementation process, including:

1. Information about the Company's organizational and management model;
2. Information on Corporate Governance;
3. Information on income of the General Director and executives;
4. Other information as prescribed by law and the company's Charter.

**Article 68. Information disclosure organization.**

1. The Company develops and promulgates regulations on information disclosure on the Company's stock market in accordance with the Law on securities and guidelines.

2. The company assigns information disclosure managers. The information disclosure manager is responsible for:

- a. Disclose the Company's information to investors in accordance with the law and the Company's Charter;
- b. Publicize name and phone number for shareholders to contact.

**Article 69. Confidentiality.**

Unless provided by law, no BOD member or employee, during or after their employment at the Company, shall disclose any confidential information related to the Company's business or any company in which the member/employee knows that the company holds shares. BOD members shall not use such confidential information for personal gain.

**CHAPTER XI:  
MECHANISM FOR EVALUATING CORPORATE GOVERNANCE, REWARD AND  
DISCIPLINE**

**Article 70. Mechanism for evaluating corporate governance, reward and discipline.**

1. The Board of Directors develops and promulgates a mechanism to evaluate corporate governance applicable to BOD members and the Board of General Directors. The General Director develops and promulgates a mechanism for evaluating corporate governance applicable to other managers.

2. Emulation, reward and discipline applicable to BOD members, SB, Board of General Directors and other managers are carried out in accordance with the Company's regulations and relevant state documents.

**CHAPTER XII:  
IMPLEMENTATION PROVISIONS**

**Article 71. Violation and treatment.**

1. The Board of Directors, BOD, General Director and relevant units and individuals in the Company are responsible for strictly complying with the provisions of this Regulation.

2. Depending on the level and nature of the violation, units or individuals violating the provisions of this Regulation shall be subject to appropriate disciplinary forms according to the Company's current regulations.

**Article 72. Authority to amend and supplement the Regulation.**

Supplements and amendments to this Regulation fall under the authority of the General Meeting of Shareholders.

**Article 73. Article of implementation.**

This Regulation comprising 12 Chapters and 73 Articles shall be effective from 16/6/2025. BOD members, Board of General Directors, Supervisory Board, affiliated units and member units of the Company are responsible for implementing and executing this Regulation.