

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

INTERNAL REGULATIONS ON GOVERNANCE
SA GIANG IMPORT EXPORT CORPORATION

April 18, 2026

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**INTERNAL REGULATIONS ON GOVERNANCE
OF SA GIANG IMPORT EXPORT CORPORATION**

*(Issued pursuant to Resolution No. 01/2026/NQ-ĐHCD of the General Meeting of Shareholders
April 18, 2026)*

CHƯƠNG I
GENERAL REGULATIONS

Điều 1. Significance and Scope of Regulation

1. The internal regulations on corporate governance of Sa Giang Import Export Corporation stipulate the basic principles of corporate governance to protect the legitimate rights and interests of shareholders, and establish standards of conduct and professional ethics for members of the Board of Directors, Supervisory Board, General Management Board, and other executives of the Company.

2. This regulation is based on the "Regulations on corporate governance applicable to public companies" stipulated in Circular No. 95/2017/TT-BTC dated September 22, 2017 of the Ministry of Finance and the Company's Charter, as well as updated regulations in the Enterprise Law No. 59/2020/QH14 dated June 17, 2020 and the Securities Law No. 54/2019/QH14 dated November 26, 2019.

Điều 2. Explanation of terms

1. The following terms are understood as follows:

a) "Corporate governance" is a system of rules to ensure that a company is effectively managed and controlled for the benefit of shareholders and stakeholders. Principles of corporate governance include:

- Ensure an effective governance structure;
- Ensuring the rights of shareholders;
- Fair treatment for all shareholders;
- Ensure the roles of stakeholders involved with the Company are played;
- Transparency in the company's operations;
- Preventing conflicts of interest;
- The Board of Directors and the Supervisory Board effectively lead and supervise the Company.

b) "The company" refers to Sa Giang Import Export Corporation.

c) "Company Charter" means the Company Charter approved by the General Meeting of Shareholders on April 18, 2026.

d) "Enterprise Law" refers to the Enterprise Law No. 59/2020/QH14 dated June 17, 2020;

e) "Securities Law" refers to Securities Law No. 54/2019/QH14 dated November 26, 2019;

f) "Executives" refers to the General Director, Deputy General Directors, Chief Accountant, and other executives in the Company approved or appointed by the Board of Directors.

g) "Related parties" are individuals or organizations as defined in Clause 46, Article 4 of the Securities Law.

h) "Non-executive board member" refers to a board member who is not the CEO, CEO, Chief Accountant, or other executive approved or appointed by the board.

i) An independent member of the Board of Directors is a member of the Board of Directors who meets the following conditions:¹

- Not currently employed by the Company, its parent company, or its subsidiary; not previously employed by the Company, its parent company, or its subsidiary for at least the three preceding years.

- Not a person receiving a salary or remuneration from the Company, except for allowances that members of the Board of Directors are entitled to according to regulations;

- Not a person whose spouse, biological father, adoptive father, biological mother, adoptive mother, biological child, adopted child, biological brother, biological sister, or biological sibling is a major shareholder of the Company; or a manager of the Company or its parent company or subsidiary;

- Not a person who directly or indirectly owns at least 1% of the total voting shares of the Company;

- Not a person who has served as a member of the Board of Directors or the Supervisory Board of the Company for at least 05 consecutive years prior to the appointment, except in the case of being appointed for two consecutive terms.

j) "Major shareholder" refers to a shareholder as defined in Clause 18, Article 4 of the Securities Law.

2. In these Regulations, references to one or more provisions or texts of law shall include any amendments or replacements thereof.

CHƯƠNG II

PROCEDURES FOR CONVOCAATION AND VOTING AT THE GENERAL MEETING OF SHAREHOLDERS

¹ Updated according to Article 155.2 of the new Enterprise Law.

Điều 3. Convening and organizing the General Meeting of Shareholders

1. The company must disclose information regarding the list of shareholders entitled to attend the General Meeting of Shareholders at least 20 days before the record date.
2. The Board of Directors convenes the General Meeting of Shareholders, or the General Meeting of Shareholders is convened in accordance with the circumstances stipulated in Article 14 of the Company's Charter.
3. The sequence, procedures for convening, and conditions for holding the General Meeting of Shareholders shall be carried out in accordance with the provisions of Articles 18 and 19 of the Company's Charter.

Điều 4. How to register to attend the Shareholders' General Meeting

1. All shareholders entitled to attend the meeting must complete the shareholder registration procedure before the meeting opens.
2. In cases where a shareholder entitled to attend the General Meeting is unable to do so, they may authorize an individual or organization to represent them. Authorized representation shall be carried out in accordance with Article 16 of the Company's Charter.
3. Shareholders or their authorized representatives attending the General Meeting of Shareholders must bring the following documents:
 - a) Identity card/Citizen ID card or passport;
 - b) Power of attorney.

Shareholders or their authorized representatives present the above documents to the Shareholder Eligibility Verification Committee and receive meeting documents, voting cards, voting slips, and/or ballots.

Điều 5. Voting procedures, vote counting, and announcement of vote counting results.

1. All items on the agenda of the General Shareholders' Meeting must be approved by shareholder voting, or by authorized shareholder representatives attending with Voting Cards/Ballets or Election Ballots according to the number of shares they own or represent. Each Voting Card/Ballet shall bear the delegate's code, the number of shares owned or represented, and the company's seal. Each Election Ballot shall bear the delegate's code, the number of shares owned or represented, the total number of votes, and the company's seal.
 - a) Method of submitting the "Voting Ballot": Each shareholder, or authorized representative of a shareholder, marks an "X" in the box they choose for each voting item (There are three options: approve, disapprove, or no opinion). This method is used to approve reports and proposals at the General Meeting.
 - b) Instructions for submitting the "Ballot": Each shareholder or authorized representative of a shareholder marks an "X" in the box next to the name of the person they wish to vote for. This method is used for electing members of the Board of Directors and the Supervisory Board.

c) Method of raising the "Voting Card": When voting at the General Meeting, each shareholder or authorized representative of a shareholder shall raise their Voting Card. This method is used to approve matters other than reports, proposals, and the election of members of the Board of Directors and the Supervisory Board at the General Meeting.

2. The General Meeting elects those responsible for counting or supervising the vote count. The number of members of the Vote Counting Committee is decided by the General Meeting of Shareholders.

3. The vote counting committee is responsible for supervising shareholder voting, representing shareholders by proxy, and verifying the number of voting ballots and election ballots for each item; recording and reporting the voting and election results at the General Meeting of Shareholders.

Điều 6. Ways to object to a resolution of the General Meeting of Shareholders

Within 90 days from the date of receiving the resolution or minutes of the General Meeting of Shareholders or the minutes of the written vote count of shareholders, members of the Board of Directors, the General Director, the Supervisory Board, shareholders or groups of shareholders as stipulated in Clause 3, Article 12 of the Company's Charter have the right to request the Court to review and annul the decision of the General Meeting of Shareholders in the following cases:

1. The sequence and procedures for convening meetings or obtaining shareholder opinions in writing and making decisions by the General Meeting of Shareholders seriously violate the provisions of the Enterprise Law and the Company's Charter, except as stipulated in Clause 4, Article 21 of the Company's Charter.

2. The resolution's content violates the law and the Company's Articles of Association.

In the event that a decision of the General Meeting of Shareholders is annulled by a court order, the person who convened the annulled General Meeting of Shareholders may consider notifying the rescheduling of the General Meeting of Shareholders within 30 days in accordance with the procedures stipulated in the Enterprise Law and the Company's Articles of Association.

Điều 7. Prepare minutes of the Shareholders' General Meeting.

1. The General Meeting of Shareholders must select at least one secretary to record the minutes. The minutes of the General Meeting of Shareholders must be prepared in detail and clearly in accordance with Clause 1, Article 23 of the Company's Charter.

2. The minutes of the General Meeting of Shareholders must be prepared and approved before the meeting concludes. The chairperson and secretary of the meeting are jointly responsible for the truthfulness and accuracy of the minutes' contents.

3. The minutes of the General Meeting of Shareholders must be published on the Company's website within twenty-four (24) hours or sent to all shareholders within fifteen (15) days from the date of the meeting's conclusion.

4. The minutes of the General Meeting of Shareholders shall be considered authentic evidence of the work done at the General Meeting of Shareholders unless objections to the content of

the minutes are raised in accordance with the prescribed procedures within ten (10) days from the date of sending the minutes.

5. Minutes of the General Meeting of Shareholders, appendix listing registered shareholders with shareholder signatures (if any), proxies for attending the meeting, and related documents must be kept at the Company's head office.

Điều 8. Announcement of the Shareholders' General Meeting's decision

1. Within twenty-four (24) hours from the date of adoption of the decision of the General Meeting of Shareholders (including resolution, meeting minutes or vote counting minutes (in the case of obtaining shareholder opinions in writing)), the Company must make information disclosure on the following means:

- a) The company's website;
- b) The information disclosure system of the State Securities Commission (SSC).
- c) Website of the Stock Exchange (SGDCK).

2. The disclosure of information on the Securities and Exchange Commission's Information Disclosure System and the Stock Exchange's website is carried out according to the guidelines of the Securities and Exchange Commission and the Stock Exchange.

Điều 9. Online meetings or other electronic forms of communication.

When conditions permit and/or circumstances require, at the discretion of the Chairman of the Board of Directors, the Company will apply modern information technologies to enable shareholders to register, attend, and express their opinions at the General Meeting of Shareholders through online meetings, electronic voting, and/or other electronic means. In such cases, registration, attendance, expression of opinions, voting, and vote counting will be carried out in such a way that the purposes of the provisions in Articles 3, 4, 5, and 6 of these Regulations are essentially achieved.

Điều 10. Through a decision by the General Meeting of Shareholders via written ballot.

The authority and procedures for obtaining shareholder opinions in writing through decisions of the General Meeting of Shareholders are carried out in accordance with the provisions of Article 22 of the Company's Charter.

CHƯƠNG III BOARD OF DIRECTORS

Điều 11. Establish a Board of Directors

1. The number of members of the Board of Directors is 07 (seven), including one (01) Chairman of the Board of Directors.

2. The criteria and conditions for membership in the Board of Directors are stipulated in the Enterprise Law and the Company's Articles of Association.

3. Board members must publicly declare their interests and truthfully disclose their business relationships with the Company, including: the name, business registration number, registered office address, and business activities of the enterprise in which they own more than 10% of the charter capital; the percentage and timing of ownership of that capital contribution or share.

4. The declaration of benefits stipulated in Clause 3 of this Article must be made within seven (07) working days from the date the relevant benefit arises. Amendments and additions must be declared to the Company within seven (07) working days from the date of the corresponding amendment or addition.

5. The powers and obligations of the members of the Board of Directors are exercised in accordance with Article 27 of the Company's Charter.

Điều 12. Nomination and candidacy for Board of Directors members.

The nomination and election of members of the Board of Directors shall be conducted in accordance with the provisions of Article 25 of the Company's Charter.

Điều 13. Voting method Board member

1. Each shareholder or shareholder representative present at the General Meeting of Shareholders at the time of the election has one vote. The voting value of the vote corresponds to the number of voting shares that the shareholder owns or represents.

2. The election of Board members is conducted by secret ballot, direct election, using a cumulative voting method, whereby each shareholder has a total number of votes corresponding to the total number of shares owned multiplied by the number of members to be elected to the Board of Directors, and that shareholder has the right to allocate all of their total votes to one or more candidates.

3. Add a member to the Board of Directors:

a) Within thirty (30) days from the date the number of remaining members of the Board of Directors is less than the number of members prescribed by law or less than half (1/2) of the number of members prescribed in the Company's Charter, the Board of Directors must convene a General Meeting of Shareholders to elect additional members of the Board of Directors;

a) During its term, the General Meeting of Shareholders may dismiss, remove, and elect additional members of the Board of Directors due to the removal of any Board member as stipulated. The Board of Directors may appoint new members to fill any vacancies, and these new members must be approved by the General Meeting of Shareholders immediately following the appointment. After approval by the General Meeting of Shareholders, the appointment of the new member takes effect on the date of appointment by the Board of Directors. The term of office of the new Board member is calculated from the date the appointment takes effect until the end of the Board of Directors' term. In the event that the new member is not approved by the General Meeting of Shareholders, all decisions of the Board of Directors made up to the time of the General Meeting of Shareholders with the participation of the replacement Board member shall remain in effect.

Điều 14. Cases of dismissal or removal of Board of Directors members

A member of the Board of Directors is no longer eligible to be a member of the Board of Directors in the following cases:

1. Not eligible to be a member of the Board of Directors according to the provisions of the Enterprise Law or prohibited by law from being a member of the Board of Directors;
2. A resignation letter was submitted and accepted;
3. A person suffering from a mental disorder and another member of the Board of Directors possessing professional evidence demonstrating that the person is no longer capable of acting;
4. Not attending Board of Directors meetings for six (06) consecutive months, except in case of force majeure;
5. According to the decision of the General Meeting of Shareholders;
6. Providing false personal information when submitting to the Company as a candidate for the Board of Directors;
7. Other cases as prescribed by law and the Company's Articles of Association.

Điều 15. Announcement of information regarding the election, dismissal, removal, and changes of members of the Board of Directors.

The Company shall disclose information within twenty-four (24) hours from the date of the Company's election, dismissal, removal, or change of Board of Directors members on the Company's website. Within three (03) working days from the date of the above information disclosure, the Company shall send to the State Securities Commission and the Stock Exchange the Information Provision of the new Board of Directors member (if any).

Điều 16. Board of Directors meeting

The sequence and procedures for organizing a Board of Directors meeting include: Meeting notice; conditions for holding the meeting; voting method; method of adopting Board of Directors resolutions; recording minutes of the Board of Directors meeting; notification of Board of Directors resolutions: The Company shall comply with the provisions of the law and Article 30 of the Company's Charter.

Điều 17. Duties and powers of the Chairman

1. The Chairman of the Board of Directors is responsible for managing the work of the Board of Directors between meetings, reviewing and deciding on the Company's governance matters in accordance with the Company's Charter, internal regulations, and applicable laws, performing the functions, duties, and powers stipulated in the Company's Charter and this Regulation, and other rights and obligations permitted under this Regulation and the Company's regulations.
2. The Chairman has the following duties and powers:
 - a) Convene and preside over the General Meeting of Shareholders and meetings of the Board of Directors, whether annual or extraordinary;

b) Ensure that the Board of Directors submits the annual financial statements, the Company's operational report, the audit report, and the Board of Directors' inspection report to the shareholders at the General Meeting of Shareholders;

c) To develop the program and activity plan of the Board of Directors; to organize the preparation of content, convene and preside over meetings of the Board of Directors to discuss and decide on matters within the Board's authority;

d) Deciding whether to obtain written opinions from Board members to approve matters within the Board's decision-making authority in cases where it is deemed unnecessary to convene an extraordinary Board meeting. Approving the form and content of the voting ballot;

e) On behalf of the Board of Directors, sign decisions and other documents of the Board of Directors after obtaining the consensus of the majority of the Board members (directly demonstrated by the adoption of minutes or resolutions at meetings or indirectly through written consultations) on matters within the Board of Directors' decision-making authority; on behalf of the Board of Directors, decide on matters delegated by the Board of Directors;

f) Assigning tasks to members of the Board of Directors within their corporate governance functions; monitoring and supervising members of the Board of Directors in the performance of their corporate governance duties; evaluating the performance of each member, subcommittees, and councils of the Board of Directors at least once a year, and confirming to the General Meeting of Shareholders that the evaluation results meet the requirements of the Board of Directors before reappointment or dismissal;

g) Inspect, supervise, and urge the Executive to organize the implementation of decisions of the General Meeting of Shareholders, the Board of Directors, the Chairman, subcommittees of the Board of Directors, and the implementation of the Company's Charter, regulations, and corporate governance;

h) Decisions on the following matters must be made, but the Board members must be informed of the decisions made at the most recent Board meeting:

- Deciding on the establishment, modification, or dissolution of departments assisting and supporting the Board of Directors; deciding on the appointment, dismissal, and replacement of personnel in these departments;

- On behalf of the Board of Directors, sign, amend, supplement, or terminate employment contracts with Executives;

- To decide on matters relating to businesses in which the Company has capital contributions, as authorized by the Board of Directors in accordance with the provisions of this regulation; and

i) Other rights and duties as prescribed by law, the Company's Articles of Association, this Regulation, and other regulations of the Company.

3. In addition to the matters stipulated in Article 17.2, based on Article 27 of the Company's Charter, the Board of Directors delegates and authorizes the Chairman of the Board of Directors to

make decisions on his behalf, but must report those decisions back to the Board of Directors at the next meeting.

CHƯƠNG IV SUPERVISORY BOARD

Điều 18. Controller

1. The Company's number of Supervisors is three (03) people.
2. The standards and conditions for becoming a Supervisor are stipulated in the Company's Articles of Association.
3. The Supervisors elect one (01) person among them as the Head of the Supervisory Board by majority principle. The Head of the Supervisory Board must have a university degree or higher in one of the following majors: economics, finance, accounting, auditing, law, business administration or a major related to the business activities of the enterprise and must work full-time at the Company.
4. The auditor must publicly declare their interests and truthfully disclose their business relationships and those of related parties with the Company.
5. The rights and obligations of the Auditor shall be exercised in accordance with the provisions of Article 38 of the Company's Charter.

Điều 19. Nomination and candidacy for the Supervisory Board

1. Shareholders holding common shares have the right to combine their individual voting rights to nominate a Supervisor. A shareholder or group of shareholders holding from 10% to less than 20% of the total voting shares may nominate one (01) candidate; from 20% to less than 30% may nominate a maximum of two (02) candidates; from 30% to less than 40% may nominate a maximum of three (03) candidates; from 40% to less than 50% may nominate a maximum of four (04) candidates; from 50% to less than 60% may nominate a maximum of five (05) candidates.
2. Information relating to candidates for the Supervisory Board (in case candidates have been determined in advance) shall be published at least ten (10) days before the opening date of the General Meeting of Shareholders on the Company's website so that shareholders can learn about these candidates before voting. The information relating to candidates for the Supervisory Board published shall include at least:
 - a) Full name, date of birth (day, month, year);
 - b) Educational level;
 - c) Professional qualifications;
 - d) Work experience;
 - e) Any benefits related to the Company (if any);
 - f) Other information (if any).

3. Candidates for the Supervisory Board must provide a written commitment regarding the truthfulness, accuracy, and reasonableness of the personal information they disclose and must commit to performing their duties honestly if elected as Supervisors.

4. If the number of candidates for the Supervisory Board nominated through the nomination and candidacy process is still insufficient, the incumbent Supervisory Board may nominate additional candidates. The mechanism by which the incumbent Supervisory Board nominates candidates must be clearly announced and approved by the General Meeting of Shareholders before the nomination process begins.

Điều 20. How to elect the Supervisor

The election of the Supervisory Board is conducted by secret ballot, direct voting, using a cumulative voting method, whereby each shareholder has a total number of votes corresponding to the total number of shares owned multiplied by the number of Supervisory Boards to be elected, and that shareholder has the right to allocate all of their total votes to one or more candidates.

Điều 21. Cases of dismissal or removal of the Supervisory Board

1. The supervisor is dismissed in the following circumstances:
 - a) No longer meets the qualifications and conditions to be a Supervisor as stipulated in the Enterprise Law;
 - b) A resignation letter was submitted and accepted;
 - c) Other cases as prescribed by law and the Company's Articles of Association.
2. Supervisors are dismissed in the following circumstances:
 - a) Failure to complete assigned tasks or duties;
 - b) Serious or repeated violations of the duties of the Auditor as stipulated in the Enterprise Law and the Company's Articles of Association;
 - c) Failure to exercise one's rights and obligations for six (06) consecutive months, except in cases of force majeure;
 - d) According to the decision of the General Meeting of Shareholders;
 - e) Other cases as prescribed by law and the Company's Articles of Association.

Điều 22. Announcement of information regarding the election, dismissal, and removal of the Auditor.

The Company shall publish information within twenty-four (24) hours from the date the Company elects, dismisses, or removes the Supervisor on the Company's website. Within three (03) working days from the date of publication of the above information, the Company shall send to the State Securities Commission and the Stock Exchange the Information Provision of the new Supervisor (if any).

CHƯƠNG V
ESTABLISHMENT AND OPERATION OF SUBCOMMITTEES OF
THE BOARD OF DIRECTORS

Điều 23. Subcommittees of the Board of Directors

During its term, the Board of Directors may establish or dissolve subordinate subcommittees to support the Board's activities as stipulated in Article 31 of the Company's Charter. These subcommittees include:

1. Subcommittee on Development Policy:

a) Each Subcommittee shall have at least three members. The Head of the Subcommittee shall be an independent member of the Board of Directors or a non-executive member of the Board of Directors; the other members shall be members of the Board of Directors and may be external members.

b) The Development Policy Subcommittee is responsible for: developing and formulating strategies and policies for market development; new products; technology; finance and monetary policy; and investment.

2. Personnel and Compensation Subcommittee

a) Regarding the personnel structure, it is similar to the provisions in point a) of clause 1 of this article.

b) The Human Resources and Compensation Subcommittee has the following responsibilities:

- Propose criteria for the qualities and capabilities of members of the management apparatus; and the appointment, evaluation, and dismissal of these members.
- Propose salary, bonus, and other benefits for board members and management staff. Establish performance evaluation criteria related to rewarding management performance.

CHƯƠNG VI
BUSINESS MANAGEMENT AND COORDINATION OF ACTIVITIES BETWEEN THE
BOARD OF DIRECTORS, THE GENERAL MANAGEMENT BOARD, AND THE
SUPERVISORY BOARD

Điều 24. The sequence and procedures for selecting, appointing, and dismissing business executives:

1. Criteria for selecting the Executive

- a) They possess good moral character and are honest.
- b) Possesses a university degree or higher. Demonstrates a high sense of responsibility in their work.
- c) Capable of handling assigned tasks, proactive, and creative in their work.

- d) They are healthy and have knowledge of management.
- e) Demonstrates diligence in work.

2. Appointment of the Executive

- a) Individuals who meet the above criteria will be considered for appointment to management positions and assume important roles within the Company.
- b) Authority to appoint and dismiss:

The Board of Directors appoints and dismisses: the General Director, the Deputy General Director, Chief Accountant.

The General Director appoints and dismisses other executive positions within the Company according to the delegation of authority from the Board of Directors. These appointments must be consistent with the Company's organizational structure. The General Director makes decisions after consulting with the Deputy General Directors and the Human Resources Department.

- c) Term of appointment: 3 years for the General Director, and 1-3 years for other executives.

3. Signing employment contracts with other managers is done in accordance with the provisions of the Labor Code.

4. Cases of Executive Dismissal

The Executive will be dismissed if any of the following circumstances occur:

- a) According to the Resolution of the Board of Directors;
- b) Failed to complete assigned tasks;
- c) Violation of company rules and regulations;
- d) Poor moral character negatively impacts the company's corporate culture.
- e) Self-interest;
- f) There is a resignation letter .

5. Announcement of the appointment and dismissal of the Executive

The appointment and dismissal of the Company's Executive is announced to the Board of Directors, the General Management Board, partners, and middle management throughout the Company.

Điều 25. The relationship between the Board of Directors and the CEO

1. The Board of Directors appoints one of its members or another person as the General Director; and signs a contract specifying the salary, remuneration, benefits, and other related terms. Information regarding the General Director's salary, allowances, and benefits must be reported at the Annual General Meeting of Shareholders and included in the Company's Annual Report.

2. The term of office of the General Director is three (03) years and may be reappointed. The appointment may expire based on the provisions of the labor contract. The General Director is not a person who is prohibited by law from holding this position.

3. The General Director has the following rights and responsibilities:

a) Implement the resolutions and decisions of the General Meeting of Shareholders, the Board of Directors, or the Chairman of the Board of Directors, and the business plan and investment plan of the Company that have been approved and decided by the General Meeting of Shareholders, the Board of Directors, or the Chairman of the Board of Directors;

b) On behalf of the Company, sign financial and commercial contracts, organize and manage the Company's daily production and business operations in accordance with best management practices unless the Board of Directors decides otherwise;

c) Propose the number and types of executives that the Company needs to recruit for the Board of Directors to appoint or dismiss in order to carry out good management activities as proposed by the Board of Directors, and advise the Board of Directors on the salary, remuneration, benefits and other terms of employment contracts for executives;

d) Consult with the Board of Directors to decide on the number of employees, salaries, allowances, benefits, appointments, dismissals, and other terms related to their employment contracts;

e) No later than November 15th of each year, the General Director must submit to the Board of Directors for approval the detailed business plan for the next fiscal year on the basis of meeting the requirements of the appropriate budget as well as the five-year financial plan;

f) Propose measures to improve the operational efficiency and management of the Company;

g) Prepare the Company's long-term, annual, and quarterly budgets (hereinafter referred to as the budget) to support the Company's long-term, annual, and quarterly management activities in accordance with the business plan. The annual budget (including the balance sheet, income statement, and projected cash flow statement) for each fiscal year must be submitted to the Board of Directors for approval and must include the information stipulated in the Company's regulations;

h) Perform all other activities as stipulated in the Company's Charter and regulations, resolutions and decisions of the General Meeting of Shareholders, the Board of Directors or the Chairman of the Board of Directors, the General Director's employment contract, and the law.

4. The General Director is accountable to the General Meeting of Shareholders, the Board of Directors, and the Chairman of the Board of Directors for the performance of assigned duties and powers, and must report when requested.

5. The Board of Directors may dismiss the CEO when a majority of the Board members present at the meeting have the right to vote in favor, and appoint a new CEO to replace him.

Điều 26. Procedures and processes for coordinating activities between the Board of Directors, the Supervisory Board, and the General Director's Office.

1. Procedures for convening, notifying, and recording meeting minutes, as well as notifying the results of meetings between the Board of Directors, the Supervisory Board, and the General Director's Board.

a) Notices and accompanying documents for Board of Directors meetings must be sent to the Head of the Supervisory Board.

b) Copies of meeting minutes and resolutions of the Board of Directors must be provided to the Supervisory Board and the General Director within five (05) working days after the Board of Directors meeting ends and at the same time they are provided to the Board of Directors.

2. The General Director is responsible for providing all information related to the Company's operations to the Board of Directors and the Supervisory Board for reporting.

3. Review the implementation of resolutions on other delegated matters by the Board of Directors to the General Management Board.

The Board of Directors meets quarterly to review and assess the implementation of the Board's resolutions on the management of production and business operations by the General Director's Office.

CHƯƠNG VII PERFORMANCE EVALUATION, REWARDS AND DISCIPLINARY ACTIONS FOR MEMBERS OF THE BOARD OF DIRECTORS, AUDITORS, MEMBERS OF THE GENERAL MANAGEMENT BOARD, AND OTHER EXECUTIVES

Điều 27. Evaluation criteria

1. For members of the Board of Directors, Supervisory Board, and Executive Board.

a) Effectively perform the assigned rights and duties in accordance with the Company Charter, the Internal Regulations on Corporate Governance, and the decisions of the General Meeting of Shareholders.

b) To effectively manage all production and business activities of the Company, ensuring tangible and legitimate benefits for shareholders, officers, and employees, and contributing to the Company's development.

c) To be loyal to the interests of the Company and its shareholders, and not to abuse one's position, title, or company assets for personal gain or to serve the interests of other organizations or individuals.

2. For Other Operators

a) Perform assigned tasks well and honestly.

b) Demonstrate management and leadership skills in the assigned area of responsibility.

c) Exemplary in work ethic and lifestyle.

d) Not having received any disciplinary action ranging from reprimand upwards.

Điều 28. Reward and disciplinary system

1. Awards:

- Depending on the achievements and level of contribution of each member, different forms of reward will be applied. The company develops a reward system that is appropriate for the target groups and the actual conditions of the company.
- The Board of Directors decides on awards for positions appointed by the Board of Directors or the Chairman of the Board of Directors. The General Director decides on awards for positions appointed by the General Director.

2. Discipline :

- Members of the Board of Directors, Supervisors, members of the General Management Board, and other executives who fail to perform their duties as required with honesty, diligence, and care will be held personally liable for any harm caused.
- The principles, forms, and procedures for handling violations and disciplinary actions against members of the Board of Directors and other executives shall be implemented in accordance with the provisions of labor law.

CHƯƠNG VIII

PREVENT CONFLICTS OF INTEREST AND AVOID TRANSACTIONS WITH PARTIES WITH INTERESTS RELATED TO THE COMPANY .

Điều 29. The responsibility of integrity and avoiding conflicts of interest for members of the Board of Directors, Supervisory Board, and General Management Board.

1. Members of the Board of Directors, Supervisory Board, General Director, and other executives must disclose their related interests as required by the Enterprise Law and relevant legal documents.

2. Members of the Board of Directors, Supervisors, General Managers, other executives, and persons related to these members are not permitted to use business opportunities that could benefit the Company for personal gain; nor are they permitted to use information obtained through their positions for personal gain or to serve the interests of other organizations or individuals.

3. Members of the Board of Directors, Supervisors, General Directors, and other executives are obligated to notify the Board of Directors of transactions between the Company, its subsidiaries, and companies under its control with that member or with persons related to that member as prescribed by law. The Company must disclose information on resolutions of the General Meeting of Shareholders or resolutions of the Board of Directors approving the above-mentioned transactions within twenty-four (24) hours on the Company's website and report to the State Securities Commission and the Stock Exchange.

4. The company is not permitted to grant loans or guarantees to members of the Board of Directors, Supervisory Board, General Director, other Executives, and persons related to the aforementioned persons, except in the following cases:

a) The companies and organizations that are related parties of the aforementioned individuals are companies within the same group or companies operating as a group of companies, including parent-subsidiary companies, economic conglomerates, and this transaction must be approved by the General Meeting of Shareholders or the Board of Directors as stipulated in the Company's Charter;

b) The General Meeting of Shareholders may decide otherwise; or

c) The law provides otherwise.

5. Board members are not permitted to vote on transactions in which they or a person related to them participate, including transactions in which the material or non-material benefit of that Board member has not been determined. Such transactions must be disclosed in the Company's Annual Report.

6. Members of the Board of Directors, Supervisory Board, General Director, other executives, and persons related to the aforementioned members are prohibited from using or disclosing unauthorized information of the Company to conduct related transactions.

Điều 30. Transactions with related parties

1. When conducting transactions with related parties, the Company must enter into written contracts based on the principles of equality and voluntariness. The content of the contract must be clear, specific, and disclosed to shareholders upon request.

2. The company takes necessary measures to prevent related parties from interfering with the company's operations and harming its interests through controlling the company's sales channels or manipulating prices.

3. The Company takes necessary measures to prevent shareholders and related parties from engaging in transactions that would result in the loss of the Company's capital, assets, or other resources. The Company may not provide loans or guarantees to shareholders and related parties, except in the following cases:

a) The company and related organizations of the aforementioned shareholder are companies within the same group or companies operating as a group of companies, including parent-subsidiary companies, economic groups, and this transaction must be approved by the General Meeting of Shareholders or the Board of Directors as stipulated in the Company's Charter;

b) The General Meeting of Shareholders may decide otherwise; or

c) The law provides otherwise.

Điều 31. Ensuring the legal rights of those with vested interests in the Company.

1. The company must respect the legal rights of all stakeholders, including banks, creditors, employees, consumers, suppliers, the community, and other stakeholders.

2. The company needs to actively cooperate with stakeholders through:

a) Provide banks and creditors with all the necessary information to help them assess the company's operational and financial situation and make informed decisions;

b) Encourage them to provide input on business operations, financial performance, and important decisions affecting their interests through direct contact with the Board of Directors, Supervisory Board, and CEO.

3. The company must comply with regulations regarding labor, the environment, and responsible operations towards the community and society.

CHƯƠNG IX: PERSON IN CHARGE OF COMPANY MANAGEMENT

Điều 32. Standards for Company Administrators

- Possessing knowledge of the law and a thorough understanding of legal regulations related to the Company and the securities market;
- Must have a university degree or higher;
- Understanding the company's operations;
- Possesses strong organizational and analytical skills, and a high sense of responsibility.
- They are flexible, creative, and meticulous.
- Trained in corporate governance;
- You are not allowed to work simultaneously for the independent auditing firm that is auditing the Company's financial statements.

Điều 33. Appointment of the Company's Chief Executive Officer

- The person in charge of company administration also serves as the company secretary. The number of people in charge of company administration is decided by the Board of Directors.
- The Board of Directors will issue a resolution appointing the Company's Chief Executive Officer. The term of office for the Company's Chief Executive Officer is 5 years or another term as decided by the Board of Directors at any given time.

Điều 34. The dismissal of the Company's Chief Administrator.

The Board of Directors may dismiss the Company's Chief Executive Officer at any time, provided that this is not contrary to applicable labor laws.

Điều 35. Announcement of the appointment and dismissal of the Company's Head of Administration.

The Board of Directors will notify the CEO and other executives of the appointment and dismissal of the Company's Governance Officer.

CHƯƠNG X INFORMATION DISCLOSURE AND TRANSPARENCY

Điều 36. Regular information disclosure

1. The company is obligated to disclose complete, accurate, and timely periodic and extraordinary information regarding its business operations, finances, and corporate governance to shareholders and the public. The information and methods of disclosure shall comply with legal regulations and the company's charter. Furthermore, the company must disclose complete, accurate, and timely other information if such information is likely to affect the stock price and influence the decisions of shareholders and investors.

2. Information disclosure is carried out in a manner that ensures equitable access for shareholders and the investing public. The language used in information disclosures must be clear, understandable, and avoid misleading shareholders and the investing public.

Điều 37. Disclosure of information regarding the company's governance.

1. The company must report on its corporate governance at annual general meetings of shareholders and disclose information in the company's annual report in accordance with the laws on securities and the securities market, which must include at least the following information:

- a) Members and structure of the Board of Directors and the Supervisory Board;
- b) Activities of the Board of Directors and the Supervisory Board;
- c) Activities of independent, non-executive board members;
- d) Activities of the Board of Directors' subcommittees (if any);
- e) Plans to improve the efficiency of the company's governance;
- f) Remuneration and expenses for members of the Board of Directors, Supervisory Board, and General Management Board;
- g) Information regarding stock transactions of the Company by members of the Board of Directors, the General Management Board, the Supervisory Board, major shareholders, and other transactions of members of the Board of Directors, the General Management Board, the Supervisory Board, and individuals related to the aforementioned entities;
- h) Points that have not been implemented according to the Regulations, their causes, and proposed solutions.

2. The company is obligated to report periodically every six (06) months and disclose information on the company's governance situation in accordance with the law on securities and the securities market.

Điều 38. Disclosure of information regarding major shareholders.

1. The company must periodically disclose information about each major shareholder, including the following key details:

- a) Name and year of birth (individual shareholder);
- b) Contact address;
- c) Occupation (individual shareholders), industry/sector of activity (institutional shareholders);
- d) The number and percentage of shares owned in the Company;
- e) Changes in the ownership structure of major shareholders;
- f) This information could lead to significant changes in the company's shareholders;

g) The situation regarding the increase and decrease of stock prices, and the pledging or mortgaging of company shares by major shareholders.

2. The company is obligated to submit quarterly and annual reports and disclose information on changes in shareholder structure to the State Securities Commission and the Stock Exchange as required by regulations of the State Securities Commission.

Điều 39. Information disclosure organization

1. The company's information disclosure includes the following key points:
 - a) Develop and issue regulations on information disclosure in accordance with the Securities Law and its guiding documents;
 - b) At the same time, assign at least one officer to be responsible for information disclosure.
2. The officer responsible for disclosing information must be a person who:
 - a) Possesses knowledge of accounting and finance, and certain computer skills;
 - b) Publicly disclose the name and work phone number so that shareholders can easily contact them;
 - c) There is sufficient time to fulfill their responsibilities, especially in contacting shareholders, recording shareholder opinions, periodically publishing responses to shareholder opinions and corporate governance issues as required;
 - d) Responsible for disclosing the Company's information to the investing public in accordance with the law and the Company's Articles of Association.

CHƯƠNG XI: IMPLEMENTATION ORGANIZATION

Điều 40. Report

Annually, the Company is obligated to report and disclose information on its corporate governance practices in accordance with the Regulations to the State Securities Commission, the Stock Exchange, and other competent authorities as prescribed by law.

Điều 41. Validity and amendments

1. This regulation takes effect from the date of signing and replaces the Company's previously issued internal governance regulations.
2. In the event of a conflict between the provisions of these Regulations and the provisions of the Company's Articles of Association on the same matter, the provisions of the Company's Articles of Association shall prevail.
3. During the implementation process, if any difficulties arise, issues occur, or if there are changes in the State's policies and laws, the Company's Board of Directors will consider making appropriate adjustments.

4. All members of the Board of Directors, Supervisory Board, General Management Board, other executives, and employees of the Company are responsible for implementing this Regulation.

CHAIRMAN OF THE BOARD OF DIRECTORS




NGUYEN VAN KIEM