

SUMMARY AMENDMENT OF INTERNAL REGULATIONS ON CORPORATE GOVERNANCE

ANNUAL GENERAL MEETING OF SHAREHOLDERS YEAR 2021

PHU NHUAN JEWELRY JOINT STOCK COMPANY

Note: This comparison table is for reference only and shall assist shareholders in considering the issues that the Company assesses as an important change between the new Internal regulations on corporate governance and the old Regulations. Shareholders are recommended to see the Draft of Regulations Internal regulations on corporate governance (attached) to approve the new Internal Governance Regulation which will replace the old Internal Governance Regulation.

No.	Changes content	Current Regulation	Drafted Regulation	EXPLANATION (Reason for changes, legal basis,...)
1	Subjects of application and scope of regulation	<p>Article 1. Rationale and scope of regulation</p> <p>1.1. This regulation is based on the provisions of Enterprise Law, Securities Law, complying with prevailing principles and Internal regulations on corporate governance.</p> <p>1.2. This regulation specifies basic principles of corporate governance to protect the rights and benefits of shareholders, set up standards of behavior and professional ethics of members of Board of Directors, Supervisory Board and executives of Phu Nhuan Jewelry Joint Stock Company.</p> <p>1.3. This regulation is posted on the Website of Phu Nhuan Jewelry Joint Stock Company.</p>	<p><i>Amendments to Clause 1.1 and 1.2 Article 1</i></p> <p>Article 1. Subjects of application and scope of regulation</p> <p>1.1. Scope of regulation This regulation provides the basic corporate governance principles to protect shareholders' legitimate rights and interests; Stipulate the contents of the roles, rights and obligations of the General Meeting of Shareholders, the Board of Directors, General Director; order and procedures for the General Meeting of Shareholders; nominate, stand for election, elect, dismiss and remove members of the Board of Directors, Audit Committee, General Director and other activities in accordance with the company's charter and other current regulations of the law.</p> <p>1.2. Subjects of application This Regulation applies to members of the Board of Directors, Audit Committee, General Director and related persons.</p>	Changing the organizational structure, management and operation of the Company

No.	Changes content	Current Regulation	Drafted Regulation	EXPLANATION (Reason for changes, legal basis,...)
2	Regulations on Subcommittees of the Board of Directors	<i>Bãi bỏ Điều 15 và Điều 16</i> <i>Annuling Article 15 and Article 16</i>		Changing the organizational structure, management and operation of the Company
3	Regulations on Audit Committee	<i>Annuling Article 17</i> Article 17. Supervisory Board	<i>Replacing Article 17 with Article 15</i> Article 15. Audit committee 15.1. The structure of the audit committee and the term of member of the Audit Committee comply with the provisions of Article 47 of the Company Charter. 15.2. Standards and the election of the Chairperson of the Audit Committee shall comply with the provisions of Clauses 3, 4, and 5, Article 47, of the Company Charter.	Changing the organizational structure, management and operation of the Company Supplementing the Regulations on Audit Committee
4	Rights and obligations of the Audit Committee	<i>Annuling Article 18</i> Article 18. Rights and responsibilities of Supervisory Board	<i>Replacing Article 17 with Article 15</i> Article 16. Rights and obligations of the Audit Committee Audit Committee has rights and obligations as stipulated in Article 48, Company Charter and other internal regulations of the Company.	Changing the organizational structure, management and operation of the Company Supplementing the Regulations on Audit Committee
5	Procedures for the appointment, dismissal and removal of members of the Audit Committee	<i>Annuling Article 19</i> Article 19, The order, procedure of nominating, self-nominating, voting, dismissing, and removing member of Supervisory Board	<i>Replacing Article 19 with Article 17</i> Article 17. Procedures for the appointment, dismissal and removal of members of the Audit Committee 17.1 The appointment, dismissal and removal of the Chairperson of the Audit Committee and other members of the Audit Committee are proposed by	Changing the organizational structure, management and operation of the Company

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			<p>the Chairperson of the Board of Directors and approved by the Board of Directors at the meeting of the Board of Directors.</p> <p>17.2 The appointment, dismissal and removal of the Chairperson of the Audit Committee and other members of the Audit Committee must be recorded in writing, promulgated resolutions and disclosed in accordance with the law on securities</p>	Supplementing the Regulations on Audit Committee
6	Conducting the meeting Audit Committee	<p><i>Annuling Article 21</i></p> <p>Article 21. The order, procedure for conducting a meeting of Supervisory Board</p>	<p><i>Replacing Article 21 with Article 18</i></p> <p>Article 18. Conducting the meeting Audit Committee</p> <p>18.1. The Audit Committee holds the meeting according to Article 50, the Company Charter and the Regulations on operation of the Audit Committee;</p> <p>18.2 The forms of the meeting are decided by the Chairman of the Audit Committee. The Auditing Committee has the rights and must notify five (05) working days in advance to invite the General Director, the company executives to attend the meeting and report and explain the contents requested by the Auditing Committee at the meeting. The General Director, the company executives are allowed to participate in the discussion and give comments on the meeting contents but have no voting rights.</p>	<p>Changing the organizational structure, management and operation of the Company</p> <p>Supplementing the Regulations on Audit Committee</p>
7	<p>Báo cáo hoạt động của Ủy ban kiểm toán tại Đại hội đồng cổ đông thường niên</p> <p><i>Report of independent</i></p>	<p><i>Bãi bỏ Điều 22</i></p> <p><i>Annuling Article 22</i></p> <p>Article 22. Reports on activities of Supervisory Board in the Annual General Meeting of Shareholders</p>	<p><i>Replacing Article 21 with Article 18</i></p> <p>Điều 19. Báo cáo hoạt động của Ủy ban kiểm toán tại Đại hội đồng cổ đông thường niên</p> <p>19.1. Thành viên Hội đồng quản trị độc lập trong Ủy ban kiểm toán có trách nhiệm báo cáo hoạt động tại cuộc họp Đại hội đồng cổ đông thường niên theo quy định tại Điều 49 Điều lệ Công ty</p>	Changing the organizational structure, management and operation of the Company

No.	Changes content	Current Regulation	Drafted Regulation	EXPLANATION (Reason for changes, legal basis,...)
	<i>member of the Board of Directors in the Audit Committee at the Annual General Meeting of Shareholders</i>		<p>19.2. Các báo cáo của Ủy ban Kiểm toán ngoài các nội dung quy định tại Điều 49 Điều lệ công ty, Ủy ban kiểm toán phải gửi báo cáo cho Thành viên Hội đồng quản trị và Tổng Giám đốc trước 30 ngày tổ chức Đại hội đồng cổ đông và phải được Hội đồng quản trị chấp thuận về nội dung báo cáo.</p> <p>Article 19. Report of independent member of the Board of Directors in the Audit Committee at the Annual General Meeting of Shareholders</p> <p>19.1. The independent member of the Board of Directors in the Audit Committee is responsible for reporting activities at the Annual General Meeting of Shareholders in accordance with Article 49 of the Company Charter.</p> <p>19.2. The reports of the Audit Committee as stipulated in Article 49, the company charter must be sent to the members of the Board of Directors and the General Director thirty (30) days prior to the date of the meeting of the General Meeting of Shareholders.</p>	Supplementing the Regulations on Audit Committee
8	Operating expenses of the Audit Committee	<p><i>Annuling Article 23</i></p> <p>Article 20. Operating expenses of the Audit Committee</p>	<p><i>Replacing Article 23 with Article 20</i></p> <p>Article 20. Operating expenses of the Audit Committee</p> <p>20.1. Audit Committee members are entitled to receive remuneration, benefits and payment of operating expenses according to the regulations of the Board of Directors of the Company.</p> <p>20.2. Operating expenses of the Audit Committee, salaries, allowances ... of other personnel in the Audit Committee comply with the Company regulations.</p>	<p>Changing the organizational structure, management and operation of the Company</p> <p>Supplementing the Regulations on Audit Committee</p>