

**CONTENT OF AMENDMENT TO INTERNAL REGULATIONS ON CORPORATE GOVERNANCE
PHU NHUAN JEWELRY JOINT STOCK COMPANY (PNJ)**

Note: This comparison table serves as a reference tool for shareholders to assess significant changes between the new and old Internal Regulations on Corporate Governance. Shareholders are encouraged to review the draft version of the Internal Regulations on Corporate Governance (attached) in order to approve the new regulations, which will replace the old ones.

NO.	CONTENT OF CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS
1.	<p>ARTICLE 6. GENERAL MEETING OF SHAREHOLDERS</p> <p>[...]</p> <p>6.5. The regulations governing the organization of the General Meeting of Shareholders through online sessions shall adhere to the laws, the Company's Charter, this Regulation, and Annex 1 of the Regulation guiding participation in online General Meetings of Shareholders and conducting electronic voting, which is issued concurrently with this Regulation.</p>	<p>ARTICLE 6. GENERAL MEETING OF SHAREHOLDERS</p> <p>[...]</p> <p>6.5. The General Meeting of Shareholders may convene through physical attendance, virtual attendance, or a hybrid format combining both, as determined by the resolution/decision of the Board of Directors.</p> <p>In case when the General Meeting of Shareholders is conducted through virtual attendance or a combination of physical attendance and virtual attendance, the Board of Directors is empowered to consult the service provider for online meeting services to formulate regulations pertaining to meeting organization and associated voting procedures. Furthermore, the Board of Directors holds the authority to select an appropriate service provider for online meeting services to facilitate the General Meeting of Shareholders.</p>

NO.	CONTENT OF CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS
2.	<p>ARTICLE 10. PROCEDURE FOR NOMINATION, CANDIDACY, ELECTION, REMOVAL, AND DISMISSAL OF MEMBERS OF THE BOARD OF DIRECTORS</p> <p>There are no regulations currently specified.</p>	<p>ARTICLE 10. PROCEDURE FOR NOMINATION, CANDIDACY, ELECTION, REMOVAL, AND DISMISSAL OF MEMBERS OF THE BOARD OF DIRECTORS</p> <p>10.7. The Board of Directors shall elect one (01) independent member of the Board of Directors to serve as the Chairperson of the Independent Members of the Board of Directors.</p> <p>The Chairperson of the Independent Members of the Board of Directors may be removed or dismissed under circumstances similar to those applicable to members of the Board of Directors or for failure to fulfill assigned responsibilities and obligations.</p> <p>The Chairperson of the Independent Members of the Board of Directors shall abstain from voting when the election, removal, or dismissal of the Chairman of the Independent Members of the Board of Directors is under consideration.</p>
3.	<p>ARTICLE 11. RIGHTS AND RESPONSIBILITIES OF MEMBERS OF THE BOARD OF DIRECTORS</p> <p>There are no regulations currently specified.</p> <p>11.5. The company may procure liability insurance for members of the Board of Directors subject to approval by the General Meeting of Shareholders. However, this insurance shall not cover liabilities of the Board of Directors members arising from violations of laws, the Company's</p>	<p>ARTICLE 11. RIGHTS AND RESPONSIBILITIES OF MEMBERS OF THE BOARD OF DIRECTORS</p> <p>11.5. The rights and responsibilities of the Chairperson of the Independent Members of the Board of Directors are specified in Clause 3, Article 42 of the Company's Charter, the Board of Directors Regulation, this Regulation, the Company's internal management regulations, and resolutions/decisions of the Board of Directors.</p> <p>11.6. The company may procure liability insurance for members of the Board of Directors subject to approval by the General Meeting of Shareholders. However, this insurance shall not cover liabilities of the Board of Directors members arising from violations of laws, the Company's</p>

NO.	CONTENT OF CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS
	Charter, this Regulation, and other internal management regulations of the Company.	Charter, this Regulation, and other internal management regulations of the Company.