

**CONTENTS OF THE AMENDMENT TO THE OPERATION REGULATIONS OF THE BOARD OF DIRECTORS
PHU NHUAN JEWELRY JOINT STOCK COMPANY (PNJ)**

Note: This comparison table is provided for reference purposes only to assist shareholders in reviewing significant changes between the new version of the Operation Regulations of the Board of Directors (BOD) and the previous version. Shareholders are urged to thoroughly examine the draft of the new Operation Regulations of the BOD (attached) for approval, which will supersede the old regulations.

NO.	CONTENT OF CURRENT REGULATIONS	DRAFT AMENDMENT REGULATIONS
1.	<p>ARTICLE 4. ORGANIZATIONAL STRUCTURE OF THE BOARD OF DIRECTORS</p> <p>There are no regulations currently specified.</p>	<p>ARTICLE 4. ORGANIZATIONAL STRUCTURE OF THE BOARD OF DIRECTORS</p> <p>4.5. The Board of Directors designates independent members of the Board of Directors to undertake reporting, monitoring, evaluation, and other pertinent tasks as stipulated by laws, the Charter, Corporate Governance Regulations, and the Company's internal management regulations.</p>
2.	<p>ARTICLE 7. MEMBERS OF THE BOARD OF DIRECTORS</p> <p>There are no regulations currently specified.</p>	<p>ARTICLE 7. MEMBERS OF THE BOARD OF DIRECTORS</p> <p>7.5. The Chairman of the Independent Board of Directors is responsible for coordinating the activities of the independent members of the Board of Directors; acting as a liaison between the Chairman of the Board of Directors and other members of the Board of Directors when required; and fulfilling other rights and obligations as specified in resolutions/decisions of the Board of Directors, the Company's corporate governance regulations, this Charter and the Company's internal management regulations.</p>

NO.	CONTENT OF CURRENT REGULATIONS	DRAFT AMENDMENT REGULATIONS
3.	<p>ARTICLE 8. REMOVAL AND RECALL OF MEMBERS OF THE BOARD OF DIRECTORS</p> <p>There are no regulations currently specified.</p>	<p>ARTICLE 8. REMOVAL AND DISMISSAL OF MEMBERS OF THE BOARD OF DIRECTORS</p> <p>8.3. In case the Chairman of the Independent Board of Directors is removed or dismissed, the Board of Directors shall elect a new Chairman of the Independent Board of Directors during the closest Board of Directors meeting, or at the subsequent Board of Directors meeting following the appointment of the relevant independent member of the Board of Directors. In such instances, the Chairman of the Independent Board of Directors shall not retain voting rights.</p>