

**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><b>ARTICLE 6. GENERAL MEETING OF SHAREHOLDERS</b></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><b>ARTICLE 6. GENERAL MEETING OF SHAREHOLDERS</b></p> <p>[...]</p> <p><b>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.</b></p> <p><b>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.</b></p>

NO.	CONTENT OF CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS
2.	<p><b>ARTICLE 10. PROCEDURE FOR NOMINATION, CANDIDACY, ELECTION, REMOVAL, AND DISMISSAL OF MEMBERS OF THE BOARD OF DIRECTORS</b></p> <p>There are no regulations currently specified.</p>	<p><b>ARTICLE 10. PROCEDURE FOR NOMINATION, CANDIDACY, ELECTION, REMOVAL, AND DISMISSAL OF MEMBERS OF THE BOARD OF DIRECTORS</b></p> <p><b>10.7. The Board of Directors shall elect one (01) independent member of the Board of Directors to serve as the Head of the independent members of the Board of Directors.</b></p> <p><b>The Head 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.</b></p> <p><b>The Head of the independent members of the Board of Directors shall abstain from voting when the removal, or dismissal of the Head of the independent members of the Board of Directors is under consideration.</b></p>
3.	<p><b>ARTICLE 11. RIGHTS AND RESPONSIBILITIES OF MEMBERS OF THE BOARD OF DIRECTORS</b></p> <p>There are no regulations currently specified.</p> <p>11.5. The Company has the option to procure liability insurance for Members of the Board of Directors upon approval from the General</p>	<p><b>ARTICLE 11. RIGHTS AND RESPONSIBILITIES OF MEMBERS OF THE BOARD OF DIRECTORS</b></p> <p><b>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.</b></p> <p>11.6. The Company has the option to procure liability insurance for Members of the Board of Directors upon approval from the General</p>

NO.	CONTENT OF CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS
	Meeting of Shareholders. However, this insurance coverage excludes liabilities of Members of the Board of Directors stemming from violations of the laws, the Company's Charter, the Regulation, the Board of Directors' Regulations, and the Company's Internal Management Regulations.	Meeting of Shareholders. However, this insurance coverage excludes liabilities of Members of the Board of Directors stemming from violations of the laws, the Company's Charter, the Regulation, the Board of Directors' Regulations, and the Company's Internal Management Regulations.
4.	<p><b>ARTICLE 12: PROCEDURES FOR ORGANIZING BOARD OF DIRECTORS MEETINGS</b></p> <p>12.11. Beyond the meetings outlined in this Article, the Board of Directors is empowered to convene informal gatherings and discussions regarding professional matters or specific company issues that are not considered formal meetings and not have to convene, organize, or document the meeting minutes as outlined in this Regulation. It's important to note that such gatherings and discussions do not constitute formal Board of Directors meetings for the purpose of issuing resolutions or voting on any matters.</p>	<p><b>ARTICLE 12: PROCEDURES FOR ORGANIZING BOARD OF DIRECTORS MEETINGS</b></p> <p>12.11. Beyond the meetings outlined in this Article, the Board of Directors is empowered to convene informal gatherings and discussions regarding professional matters or specific company issues that are not considered formal meetings and not have to convene, organize, or document the meeting minutes as outlined in this Regulation. It's important to note that such gatherings and discussions do not constitute formal Board of Directors meetings for the purpose of issuing resolutions or voting on any matters.</p> <p><b>To clarify, meetings under this provision include interactions among Board of Directors members, regular meetings between the Board of Directors and Committees, Subcommittees, Boards, or Executive Officers, between Committees, Subcommittees, Boards and Executive Officers stipulated by this Regulation, Regulation of the Board of Directors, and the Company's Internal Regulations on corporate governance.</b></p>
5.	<p><b>ARTICLE 21. COMMITTEES, SUBCOMMITTEES, AND DEPARTMENTS UNDER THE BOARD OF DIRECTORS; AND OFFICE OF THE BOARD OF DIRECTORS</b></p>	<p><b>ARTICLE 21. COMMITTEES, SUBCOMMITTEES, AND DEPARTMENTS UNDER THE BOARD OF DIRECTORS; AND OFFICE OF THE BOARD OF DIRECTORS, OTHER OFFICES, AGENCIES AND DIVISIONS</b></p>

NO.	CONTENT OF CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS
	<p>21.2. The Board of Directors establishes the Office of the Board of Directors, other offices, agencies and divisions to provide assistance in alignment with laws. Salaries and other benefits for employees working within the Office of the Board of Directors, other offices, agencies or divisions shall adhere to the provisions of the law, the Company's Charter, and the Company's Internal Management Regulations.</p> <p>21.3. The Board of Directors is required to notify the General Director and Business Executives of the details pertaining to the Committees, Subcommittees, and Departments, the Office of the Board of Directors, other offices, agencies and divisions specified in this Article within seventy-two (72) hours from the date the resolution/decision is passed. Additionally, information related to these subjects must be disclosed to the public in accordance with the securities laws.</p>	<p>21.2. The Board of Directors establishes the Office of the Board of Directors, <b>other offices, agencies and divisions</b> to provide assistance in alignment with laws. Salaries and other benefits for employees working within the Office of the Board of Directors, <b>other offices, agencies or divisions</b> shall adhere to the provisions of the law, the Company's Charter, and the Company's Internal Management Regulations.</p> <p>21.3. The Board of Directors is required to notify the General Director and Business Executives of the details pertaining to the Committees, Subcommittees, and Departments, <b>the Office of the Board of Directors, other offices, agencies and divisions</b> specified in this Article within seventy-two (72) hours from the date the resolution/decision is passed. Additionally, information related to these subjects must be disclosed to the public in accordance with the securities laws.</p>
6.	<p><b>ARTICLE 22. OPERATING BUDGET OF COMMITTEES, SUBCOMMITTEES, DEPARTMENTS, AND OFFICE OF THE BOARD OF DIRECTORS</b></p> <p>22.1. The annual operating budget for each Committee, Subcommittee, Department, the Office of the Board of Directors is determined annually by the Board of Directors to make such annual budgetary decisions.</p>	<p><b>ARTICLE 22. OPERATING BUDGET OF COMMITTEES, SUBCOMMITTEES, DEPARTMENTS, AND OFFICE OF THE BOARD OF DIRECTORS, OTHER OFFICES, AGENCIES AND DIVISIONS</b></p> <p>22.1. The annual operating budget for each Committee, Subcommittee, Department, the Office of the Board of Directors, <b>as well as other offices, agencies and divisions</b> is determined annually by <b>the General Meeting of Shareholders. Additionally, the General Meeting of Shareholders may authorize, decentralize, or delegate authority to</b> the Board of Directors to make such annual budgetary decisions.</p>

NO.	CONTENT OF CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS
	<p>22.2. Based on the resolutions/decisions of the Board of Directors, members serving on the Committees, Subcommittees, Departments, Office of the Board of Directors may receive compensation for their responsibilities and work at Committees, Subcommittees, Departments, Office of the Board of Directors.</p>	<p>22.2. Based on the resolutions/decisions of the Board of Directors, members serving on the Committees, Subcommittees, Departments, Office of the Board of Directors, <b>as well as other offices, agencies, and divisions</b> may receive compensation for their responsibilities and work at Committees, Subcommittees, Departments, Office of the Board of Directors, <b>other offices, agencies, and divisions</b>.</p>
7.	<p><b>ARTICLE 32. RESPONSIBILITIES AND OBLIGATIONS OF THE COMPANY'S AUTHORIZED REPRESENTATIVE AT OTHER ORGANIZATIONS</b></p> <p>There are no regulations currently specified.</p>	<p><b>ARTICLE 32. RESPONSIBILITIES AND OBLIGATIONS OF THE COMPANY'S AUTHORIZED REPRESENTATIVE AT OTHER ORGANIZATIONS</b></p> <p><b>32.4. The Board of Directors has the power to delegate, decentralize, or authorize to the General Director or other individual the power to (i) decide on matters related to subsidiary companies, organizations in which the Company holds shares/equity, and representatives authorized by the Company at other organizations, and (ii) supervise the representatives authorized by the Company at other organizations.</b></p> <p><b>32.5. The Board of Directors shall establish detailed regulations concerning standards, appointment, dismissal or removal, and remuneration, salary, and other benefits, as well as the process of seeking the opinion of the Board of Directors, supervising and evaluating the representatives authorized by the Company at other organizations.</b></p>