

**CONTENT OF AMENDMENT TO REGULATION ON OPERATION OF THE BOARD OF DIRECTORS  
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 Regulation on Operation of The Board of Directors. Shareholders are encouraged to review the draft version of the Regulation on Operation of The Board of Directors (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 4. STRUCTURE OF THE BOARD OF DIRECTORS</b></p> <p>4.4 The Board of Directors may establish the Office of the Board of Directors to assist the Board of Directors, Committees, Sub-committees, Departments, and the Chairperson of the Board of Directors, in accordance with the provisions of Article 11 of this Regulation.</p> <p>There are no regulations currently specified.</p>	<p><b>ARTICLE 4. STRUCTURE OF THE BOARD OF DIRECTORS</b></p> <p>4.4 The Board of Directors may establish the Office of the Board of Directors, <b>other offices, agencies or divisions</b> to assist the Board of Directors, Committees, Sub-committees, Departments, and the Chairperson of the Board of Directors, in accordance with the provisions of Article 11 of this Regulation.</p> <p><b>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.</b></p>
2.	<p><b>ARTICLE 7. MEMBERS OF THE BOARD OF DIRECTORS</b></p> <p>There are no regulations currently specified.</p>	<p><b>ARTICLE 7. MEMBERS OF THE BOARD OF DIRECTORS</b></p> <p><b>7.5 The Head of Independent Member of the Board of Directors is responsible for coordinating the activities of the Independent Members of the Board of Directors; serving as a liaison between the Chairperson</b></p>

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		<p>of the Board of Directors and other members of the Board of Directors as needed, and fulfilling additional rights and obligations outlined in the resolutions/decisions of the Board of Directors, the Corporate Governance Regulations, this Regulation and the Internal Management Regulations of the Company.</p>
3.	<p><b>ARTICLE 8. REMOVAL, DISMISSAL OF MEMBER OF THE BOARD OF DIRECTORS</b></p> <p>There are no regulations currently specified.</p>	<p><b>ARTICLE 8. REMOVAL, DISMISSAL OF MEMBER OF THE BOARD OF DIRECTORS</b></p> <p><b>8.3</b> In case the head of independent member of the Board of Directors is removed or dismissed, the Board of Directors shall elect a new head of independent member of the Board of Directors at the next scheduled meeting of the Board of Directors, or at the following meeting after the relevant independent member of the Board of Directors is additionally elected. In this case, the head of independent member of the Board of Directors is not allowed to vote.</p>
4.	<p><b>ARTICLE 11. OFFICE OF THE BOARD OF DIRECTORS, OTHER OFFICES, AGENCIES AND DIVISIONS</b></p> <p>11.1 The Office of the Board of Directors comprise corporate governance officers designated in accordance with Article 24 of the Corporate Governance Regulations, along with a limited number of specialists and secretaries appointed by the Chairperson of the Board of Directors, not exceeding seven (07) individuals. The responsibilities of the Office of the Board of Directors encompass:</p>	<p><b>ARTICLE 11. OFFICE OF THE BOARD OF DIRECTORS, OTHER OFFICES, AGENCIES AND DIVISIONS</b></p> <p>11.1 The Office of the Board of Directors, <b>other offices, agencies and divisions</b> comprise corporate governance officers designated in accordance with Article 24 of the Corporate Governance Regulations, along with a limited number of specialists and secretaries appointed by the Chairperson of the Board of Directors, not exceeding seven (07) individuals. The responsibilities of the Office of the Board of Directors, <b>other offices, agencies and divisions</b> encompass:</p>

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	<p>[...]</p> <p>11.2 One of the corporate governance officers may be appointed as the head of the Office of the Board of Directors. The duties, salary, allowances, bonuses, and other benefits of the corporate governance officers, specialists, and secretaries in the Office of the Board of Directors shall be determined by the Chairperson of the Board of Directors.</p> <p>11.3 Employees of the Office of the Board of Directors are obligated to maintain the confidentiality of information in accordance with the provisions of the law, the Company’s Charter, the Corporate Governance Regulations, this Regulation, and the Internal Management Regulations of the Company. If the disclosure of information to other organizations or individuals during their work processes causes damage to the Company or its Shareholders, they shall assume personal responsibility and compensate for the damage.</p>	<p>[...]</p> <p>11.2 One of the corporate governance officers may be appointed as the head of the Office of the Board of Directors, <b>other offices, agencies and divisions</b>. The duties, salary, allowances, bonuses, and other benefits of the corporate governance officers, specialists, and secretaries in the Office of the Board of Directors, <b>other offices, agencies and divisions</b> shall be determined by the Chairperson of the Board of Directors.</p> <p>11.3 Employees of the Office of the Board of Directors, <b>other offices, agencies and divisions</b> are obligated to maintain the confidentiality of information in accordance with the provisions of the law, the Company’s Charter, the Corporate Governance Regulations, this Regulation, and the Internal Management Regulations of the Company. If the disclosure of information to other organizations or individuals during their work processes causes damage to the Company or its Shareholders, they shall assume personal responsibility and compensate for the damage.</p>
5.	<p><b>ARTICLE 20. OPERATING BUDGET OF THE BOARD OF DIRECTORS</b></p> <p>20.1 The operational budget for the financial year of the Board of Directors includes:</p> <p>[...]</p> <p>20.1.3 The salaries, allowances and other benefits for the personnel of the Office of the Board of Directors along with the operational expenses incurred by the Office of the Board of Directors.</p>	<p><b>ARTICLE 20. OPERATING BUDGET OF THE BOARD OF DIRECTORS</b></p> <p>20.1 The operational budget for the financial year of the Board of Directors includes:</p> <p>[...]</p> <p>20.1.3 The salaries, allowances and other benefits for the personnel of the Office of the Board of Directors, <b>other offices, agencies and</b></p>

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		<p><b>divisions</b> along with the operational expenses incurred by the Office of the Board of Directors, <b>other offices, agencies and divisions</b>.</p>
6.	<p><b>ARTICLE 28. IMPLEMENTATION</b></p> <p>28.2 This Regulation shall be distributed to members of the Board of Directors, the Committees, Sub-committees, Departments, the General Director, the Business Executives, the Office of the Board of Directors and shall be kept at the Company's Office.</p>	<p><b>ARTICLE 28. IMPLEMENTATION</b></p> <p>28.2 This Regulation shall be distributed to members of the Board of Directors, the Committees, Sub-committees, Departments, the General Director, the Business Executives, the Office of the Board of Directors, <b>other offices, agencies and divisions</b> and shall be kept at the Company's Office.</p>