

Ho Chi Minh City, April 22<sup>nd</sup>, 2026

**REGULATION ON WORKING AND VOTING  
AT THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS  
PHU NHUAN JEWELRY JOINT STOCK COMPANY**

**Pursuant to:**

- *The Law on Enterprises No. 59/2020/QH14 passed by the National Assembly of the Socialist Republic of Vietnam on June 17<sup>th</sup>, 2020 ("Law on Enterprises") and its amending and supplementing documents (if any);*
- *The Law on Securities No. 54/2019/QH14 passed by the National Assembly of the Socialist Republic of Vietnam on November 26<sup>th</sup>, 2019 and its amending and supplementing documents (if any);*
- *Decree No. 155/2020/ND-CP of the Government detailing the implementation of a number of articles of the Law on Securities ("Decree 155").*
- *Decree No. 245/2025/ND-CP of the Government dated September 11<sup>th</sup>, 2025 on amending and supplementing a number of articles of Decree No. 155 ("Decree 245");*
- *The Charter on organization and operation of Phu Nhuan Jewelry Joint Stock Company dated February 11<sup>th</sup>, 2026 ("Charter");*
- *Resolution of the Board of Directors No. 91/2026/NQ-HDQT-CTY dated February 25<sup>th</sup>, 2026 on the last registration date to exercise the rights of shareholders to attend the 2026 Annual General Meeting of Shareholders;*
- *Resolution of the Board of Directors No. 152/2026/NQ-HDQT-CTY dated March 25<sup>th</sup>, 2026 on convening the 2026 Annual General Meeting of Shareholders;*
- *Resolution of the Board of Directors No. 162/2026/NQ-HDQT-CTY dated March 31<sup>st</sup>, 2026.*

The Regulation on working and voting at the 2026 Annual General Meeting of Shareholders of Phu Nhuan Jewelry Joint Stock Company ("**Regulation**") comprises the following articles:

**Article 1. Governing scope and applicable entities**

- 1.1. This Regulation stipulates the order and procedures for organizing the 2026 Annual General Meeting of Shareholders in the form of an in-person meeting, voting and electing via electronic voting and other methods specified in Article 10.3 of this Regulation by shareholders at the General Meeting of Shareholders of Phu Nhuan Jewelry Joint Stock Company.

- 1.2. The following entities are subject to this Regulation:
  - a. Shareholders and authorized representatives attending and voting at the 2026 Annual General Meeting of Shareholders.
  - b. The Presidium, Vote Counting Committee, Secretariat, Shareholder Eligibility Verification Committee, the Organizing Committee, the Board of Directors, and other individuals involved in the organization, attendance, voting, election, and other related activities of the 2026 Annual General Meeting of Shareholders.

**Article 2. Interpretation of terms/abbreviations**

- |        |                              |   |  |
|--------|------------------------------|---|--|
| 2. 1.  | Company                      | : | Phu Nhuan Jewelry Joint Stock Company  |
| 2. 2.  | Shareholder                  | : | An individual or organization owning shares of the Company whose name is on the Shareholder List of the Company as of the last registration date (March 18 <sup>th</sup> , 2026)   |
| 2. 3.  | GMS                          | : | General Meeting of Shareholders  |
| 2. 4.  | AGM                          | : | The 2026 Annual General Meeting of Shareholders  |
| 2. 5.  | BOD                          | : | Board of Directors   |
| 2. 6.  | Authorized attendee          | : | An individual/organization legally and validly authorized by a Shareholder in accordance with the applicable laws and the Company Charter, and meeting the conditions to attend the AGM as prescribed in Article 5 of this Regulation                  |
| 2. 7.  | Meeting attendee             | : | A Shareholder of the Company, an Authorized attendee of a Shareholder  |
| 2. 8.  | Individual's legal documents | : | One of the following documents: ID Card, Citizen Identification Card, Passport, or other lawful personal identification document.  |
| 2. 9.  | Electronic voting            | : | refers to the use of internet-connected devices by Meeting attendees to vote on matters of the AGM and elect through the electronic voting system specified and announced by the Company to Meeting attendees at the time of registration for the AGM. |
| 2. 10. | Electronic voting system     | : | refers to an information technology system established by the Company or a consultant hired to establish and   |



4. 1. For Shareholders who are individuals:

- a. In case a Shareholder directly attends the AGM: The Shareholder presents the original of their valid Individual's legal documents.
- b. In case a Shareholder authorizes another person to attend the AGM: The person authorized to attend the AGM must: (i) present the original of their valid Individual's legal documents; (ii) present and submit a valid Power of Attorney;

A valid Power of Attorney must satisfy all the following requirements:

- ✓ In accordance with Clause 2, Article 144 of the 2020 Law on Enterprises;
- ✓ The total number of authorized shares shall not exceed the number of voting shares owned by the Shareholder (in case a Shareholder authorizes multiple persons to attend the AGM, the total number of authorized shares across all Powers of Attorney shall not exceed the number of voting shares owned by the Shareholder);
- ✓ The Power of Attorney must not be erased, deleted, modified, or assembled with information; and must be signed by both the Shareholder and the Authorized person, with their full names clearly stated on the Power of Attorney. In case the Power of Attorney is not the original but a copy printed from a scanned or photographed version of the Power of Attorney sent by the authorizing Shareholder via email to the authorized person, the scanned or photographed Power of Attorney must be sent from the authorizing Shareholder's registered email address on the list of Shareholders as of the Last registration date to close the right to attend the AGM. In this case, the authorized person attending the AGM must present a Power of Attorney that matches the copy the Company received via email [agm@pnj.com.vn](mailto:agm@pnj.com.vn).

4. 2. For Shareholders that are organizations:

- a. In case the Legal Representative of the Shareholder directly attends the AGM: The Legal Representative must present: (i) The original of their valid Individual's legal documents; (ii) Documents proving the status of the Legal Representative of the Shareholder.
- b. In case a Shareholder authorizes another person to attend the AGM: The person authorized to attend the AGM must: (i) Present the original of their valid Individual's legal documents; (ii) Present and submit a valid Power of Attorney.

A valid Power of attorney must satisfy all the following requirements:

- ✓ In accordance with Clause 2, Article 144 of the 2020 Law on Enterprises;
- ✓ The total number of authorized shares shall not exceed the number of voting shares owned by the Shareholder (in case a Shareholder authorizes multiple

persons to attend the AGM, the total number of authorized shares across all Powers of Attorney shall not exceed the number of voting shares owned by the Shareholder);

- ✓ The Power of Attorney must not be erased, deleted, modified, or assembled with information; and must be signed by the Legal Representative of the Shareholder and validly sealed.

In case the Power of Attorney is not the original, the authorized person attending the AGM must present and submit a valid copy of the Power of Attorney to the Company.

In case the Power of Attorney is not the original but a copy printed from a scanned or photographed version of the Power of Attorney sent by the authorizing Shareholder via email to the authorized person, the scanned or photographed Power of Attorney must be sent from the authorizing Shareholder's registered email address on the List of Shareholders as of the Last registration date to close the right to attend the AGM. In this case, the authorized person attending the AGM must present a Power of Attorney that matches the copy the Company received via email [agm@pnj.com.vn](mailto:agm@pnj.com.vn).

In the event that a Meeting attendee fails to present or does not fully present the documents mentioned above for the Organizing Committee to check and verify their eligibility as a Meeting attendee, the Organizing Committee has the right to refuse the Meeting attendee's attendance at the AGM.

#### **Article 5. Conditions for attending the AGM**

5. 1. Being a Shareholder owning shares of the Company whose name is on the Shareholder List of the Company as of the last registration date (March 18<sup>th</sup>, 2026) to compile the Shareholder List entitled to attend the AGM; or
5. 2. Being an individual validly authorized by a Shareholder in Clause 5.1 of this Article to attend the AGM.

The authorizing person and the Authorized person shall be fully responsible for the accuracy and authenticity of their signatures on the authorization document to the relevant parties and competent state authorities. The Company and the Organizing Committee are not responsible for and have no obligation to verify the validity of the signatures of the parties on the authorization document. In the event of any doubt regarding the legality of the signatures of the parties on the authorization document, the Company and the Organizing Committee have the right to report to the competent state authority for handling in accordance with the applicable laws.

5. 3. Method of registration to attend the AGM:

- a. Meeting attendees present the documents as stipulated in Article 4 of this Regulation at the Shareholder eligibility verification area arranged by the Organizing Committee;
  - b. Meeting attendees perform eKYC electronic identification (*prioritized to be performed*) or in another form (*only performed when the Meeting attendee cannot perform eKYC electronic identification*) according to the guidance of the Shareholder Eligibility Verification Committee. Details of the eKYC electronic identification method and other forms are stated in the Instructions for online attendance, voting, and election, published on the Company's website.
  - c. After completing the eKYC electronic identification or other forms according to the guidance of the Shareholder Eligibility Verification Committee, the Shareholder Eligibility Verification Committee shall register the attendance for the Meeting attendee.
5. 4. After completing the attendance registration procedure, the Meeting attendee will be provided with login information for the Electronic voting system to vote and elect at the Meeting according to the instructions of the Organizing Committee.

#### **Article 6. Conditions for conducting the AGM**

6. 1. The AGM can be conducted when the number of Meeting attendee represents at least 50% of the total number of voting shares.
6. 2. In the event that the AGM does not meet the conditions to proceed as stipulated in Clause 6.1 of this Article, the convening and conducting of the subsequent AGM (second time) shall be carried out in accordance with the Charter, the Internal regulation on corporate governance, and the Law on Enterprises.
6. 3. Other regulations related to the conditions for conducting the AGM and reconvening the AGM shall be implemented in accordance with the Charter, the Internal regulation on corporate governance, and the Law on Enterprises.

#### **Article 7. Rights and obligations of Shareholders regarding attendance at the AGM**

7. 1. Rights of Shareholders
  - a. Attending and speaking at the AGM and exercising voting rights directly or through an authorized representative or in other forms as stipulated by the Company Charter, the Regulation on corporate governance, and the applicable laws.
  - b. Being provided with the voting and election methods and other documents as stipulated by the Organizing Committee of the AGM.

- c. Monitoring the AGM online via the link in the QR code stated in the Invitation Letter sent to Shareholders in the event that the Shareholder has registered for online monitoring.
- d. Participating in discussions at the AGM on the matters included in the meeting agenda of the AGM.
- e. Other rights as stipulated in the Company Charter, the Regulation on corporate governance, and the relevant applicable laws.

**7. 2. Obligations of Shareholders/Authorized attendees**

- a. Completing the registration procedures to attend the AGM;
- b. Shareholders and Authorized attendees of Shareholders of the Company are responsible for keeping their personal information and other identification information provided by the Company (*such as authentication codes, OTP codes (if any), etc.*) strictly confidential to ensure that only Shareholders/Authorized attendees of Shareholders can access the Electronic voting system to discuss, contribute opinions, and cast Electronic votes on the Electronic voting system.  
To clarify, all voting and election results executed using the login account to the Electronic voting system of a Shareholder or an Authorized attendee of a Shareholder of the Company will automatically be recognized as the voting will of the Shareholder. The Company assumes no responsibility related to a Shareholder of the Company or an Authorized attendee of a Shareholder of the Company providing, disclosing, or leaking the aforementioned information to any third party in any form.
- c. When there is a need to discuss at the AGM, raising hands to ask questions directly or submitting a discussion registration question via the Electronic voting system. When presenting, clearly stating the Shareholder's name, attendance code/ownership registration number, and presenting the points to be discussed. The speech should be concise and relevant to the matters being discussed at the AGM.
- d. Ensuring security and order, strictly complying with the Regulation, the Company Charter, and the applicable laws, as well as respecting the working results of the AGM.

**Article 8. Shareholder Eligibility Verification Committee**

8. 1. The Shareholder Eligibility Verification Committee is established by the BOD of the Company. The Shareholder Eligibility Verification Committee performs the following tasks:
- a. Verifying the eligibility to attend the AGM of Shareholders;
  - b. Verifying and determining the number of Shareholders attending the AGM;
  - c. Reporting before the AGM on the results of verifying the eligibility of Shareholders attending the AGM.

8. 2. The Shareholder Eligibility Verification Committee must include (i) at least one (01) member who is a shareholder of the Company and is not an employee or an insider, or a related person of an insider of the Company; (ii) at least one (01) member who is personnel of the Internal Audit Committee of the Company.
8. 3. The Shareholder Eligibility Verification Committee may have assisting members to complete the Committee's tasks. The Head of the Shareholder Eligibility Verification Committee has the right to decide the number of assisting members.

#### **Article 9. Vote Counting Committee**

9. 1. The Vote Counting Committee is nominated by the Chairperson and approved by the GMS to conduct vote counting at the AGM. The number of members of the Vote Counting Committee is decided and approved by the GMS and is responsible for:
  - a. Disseminating voting and election principles, and instructing Meeting attendees on voting and election methods;
  - b. Finalizing and verifying voting and election results from the Electronic voting system;
  - c. Announcing the voting results of each voting and election matter;
  - d. Reviewing and reporting on cases of violations of voting and election regulations or complaints related to voting and election (if any) at the AGM.
9. 2. The Vote Counting Committee includes at least three (03) members, including at least one (01) independent member outside the Company and one (01) member who is a shareholder of the Company and is not an employee, an insider or a related person of an insider to ensure objectivity and transparency in vote counting.
9. 3. The Vote Counting Committee may have assisting members to assist the Vote Counting Committee in completing the Committee's tasks. The Head of the Vote Counting Committee has the right to decide the number of assisting members. The assisting members of the Vote Counting Committee are not required to be approved by the GMS.

#### **Article 10. Chairperson and Presidium**

10. 1. The Chairperson of the BOD serves as the Chairperson of the AGM.

During the AGM, the Chairperson may authorize another member of the BOD to perform the Chairperson's duties for one or several specific periods, by notifying verbally or in writing to the AGM.
10. 2. The Presidium consists of the Chairperson and other members appointed by the Chairperson and approved by the GMS.
10. 3. Rights and obligations of the Chairperson
  - a. Rights of the Chairperson

- Managing the AGM according to the agenda approved by the GMS, including deciding the order, procedures, and handling issues arising during and outside the meeting agenda.
  - Signing and issuing meeting minutes and resolutions of the AGM.
  - Adjourning the AGM that has a sufficient number of registered attendees as prescribed to another time, with a maximum adjournment period of three (03) days from the intended opening date, or changing the meeting location in the cases prescribed in the Charter.
  - Requesting all meeting attendees to comply with security check procedures or other lawful and reasonable security measures, and requesting competent authorities to maintain meeting order, expelling those who do not comply with the Chairperson's management, disrupt order, or hinder the normal proceedings of the meeting.
  - Exercising other rights as prescribed by the Law on Enterprises, the Company Charter, the Internal regulation on corporate governance, and this Regulation.
  - Assigning specific tasks to members of the Presidium in directing discussions, voting, and answering questions at the AGM.
  - Based on the time of the AGM agenda, arranging and scheduling the speeches of Meeting attendees, and may grant speaking priority to Meeting attendees who register in advance and have discussion points related to the meeting agenda.
  - Deciding to submit to the GMS for consideration and voting to approve the addition of new matters and issues arising right at the Meeting In this case, the Chairperson has the right to decide the form of voting for approval through one of the following forms in order of priority: (i) Voting via the Electronic voting system by adding newly arising matters to the system; (ii) Voting by voting ballot; (iii) Voting by a show of hands, or (iv) other forms of voting in accordance with the applicable laws in case new matters and issues arise at the Meeting.
  - In the event of a system error, technical incident, or other event leading to Meeting attendees being unable to vote by Electronic voting on the Electronic system, the Chairperson has the right to decide to stop voting by Electronic voting and conduct voting by ballot, voting by a show of hands, or other forms of voting under the direction of the Chairperson in accordance with the applicable laws.
  - Managing the AGM in accordance with the applicable laws, the Charter, and the Internal regulation on Corporate Governance.
- b. Obligations of the Chairperson
- Assigning and introducing representatives of the Presidium members to present reports and matters to the GMS for consideration and approval at the AGM.
  - Receiving questions from Meeting attendees in one of the following forms:
    - ✓ Submitting questions through the Electronic voting system;

- ✓ Asking questions directly: Questions are asked directly at the meeting according to the discussion order coordinated by the Chairperson.
  - Answering or designating competent persons to answer the opinions of Meeting attendees, ensuring that the discussion content focuses on the meeting agenda and takes place within the allotted time.
10. 4. Rights and obligations of members of the Presidium
- a. Rights of members of the Presidium
    - Participating in directing the AGM in accordance with the meeting agenda and the Regulation approved by the GMS.
    - Assisting the Chairperson in coordinating discussion and voting activities for the matters on the meeting agenda.
    - Addressing and recording the opinions and discussion matters of Meeting attendees related to the meeting agenda.
    - Exercising other rights as decided by the Chairperson and as prescribed in this Regulation.
  - b. Obligations of members of the Presidium
    - Advising and consulting the Chairperson in handling arising issues (if any) outside the meeting agenda during the AGM.
    - Complying with the Regulation, the Meeting agenda, decisions of the GMS, and performing the assignments of the Chairperson throughout the meeting.
10. 5. The Master of Ceremonies of the AGM (MC) assists the Chairperson and the Presidium as assigned by the Chairperson.

#### **Article 11. Secretariat of the AGM**

The Chairperson shall appoint one or several persons to serve as the secretariat of the meeting and is approved by the GMS. The Secretariat shall be responsible for:

- 11. 1. Accurately and truthfully recording the entire proceedings of the AGM and the matters approved by the GMS (including any reserved matters at the AGM);
- 11. 2. Receiving discussion registrations from Meeting attendees at the AGM and forwarding them to the Chairperson;
- 11. 3. Drafting and presenting the meeting minutes and resolutions on the matters approved at the AGM;
- 11. 4. Performing other assisting tasks as assigned by the Chairperson.

#### **Article 12. Voting and approval of matters at the GMS**

- 12. 1. Principles:

- a. The AGM will discuss and approve the matters stated in the meeting agenda of the AGM.
- b. All matters on the meeting agenda of the AGM are approved by obtaining the voting opinions of all Meeting attendees having voting rights.
- c. Voting and election at the AGM are conducted via the Electronic voting system, except for the cases specified in point a, Clause 3, Article 10 of this Regulation.
- d. Each Meeting attendee is provided with login information for the Electronic voting system corresponding to their number of voting shares. Every one (01) voting share is equivalent to one voting right. Each Meeting attendee represents one or more voting rights.
- e. All voting and election results executed using the login account of a Shareholder of the Company, or an Authorized attendee of a Shareholder of the Company will automatically be recognized as the voting will of the shareholder.
- f. The voting ratio to approve the matters on the meeting agenda of the AGM is implemented according to the provisions in Article 32 of the Company Charter and complies with the applicable laws.
- g. All voting and election activities at the GMS are supervised by the Vote Counting Committee.
- h. The starting and ending time for voting and electing for each matter will be announced by the Chairperson or an Individual authorized by the Chairperson at the AGM. After announcing the end of voting and election, the Electronic voting system will automatically lock and not record further voting opinions.

12. 2. Voting via the Electronic voting system:

- a. Meeting attendees access the Electronic voting system using the information provided by the Shareholder Eligibility Verification Committee when registering for attendance and perform voting and election according to the instructions at the AGM.
- b. For each voting matter, Meeting attendees choose one of three options: "Agree", "Disagree", "No opinion". Subsequently, Meeting attendees shall confirm the voting corresponding to each voting session for the Electronic voting system to record the voting results.
- c. During the Voting time specified in Article 12.4 of this Regulation, Meeting attendees can change their voting results (but cannot cancel their voting results). The online system only uses the final voting result at the end of the electronic voting time of each voting session specified in this Regulation as the basis for vote counting.
- d. To clarify, the voting for each voting matter on the Electronic voting system is independent of each other. A voting matter that a Meeting attendee does not vote on does not affect the validity of other voting matters. In case a Meeting attendee does not fully vote on all voting matters according to the AGM agenda, the matter(s) voted on in accordance with this Regulation will still be valid.

- e. Voting and election data recorded on the electronic voting system is the basis for determining the voting and election results at the AGM.

12. 3. Voting in other forms:

In case new matters or issues arise at the Meeting that need to be added and approved through other forms of voting, the Chairperson shall organize the voting in accordance with the order and procedures prescribed by the applicable laws and in accordance with the Company Charter.

12. 4. Voting time:

Voting at the AGM is conducted using the Electronic voting system within a certain period of time (hereinafter referred to as “Electronic voting time”). The Electronic voting time for each voting session is specified as follows:

a. Voting session 01:

- Voting matter: Meeting attendees vote to approve the following matters: (i) Regulation on working and voting at the AGM; (ii) Regulation on the election of members of the BOD; (iii) Composition of the Presidium; (iv) Composition of the Vote Counting Committee; (v) Composition of the Secretariat; (vi) Meeting Agenda
- Voting start time: as soon as the Chairperson announces the AGM is eligible to proceed in accordance with regulations.
- Voting end time: when the Chairperson or the person authorized by the Chairperson announces the end of voting for Voting session 01.

b. Voting session 02:

- Voting matter: Meeting attendees vote to approve the following matters: (i) The reports and submissions as coordinated by the Chairperson or the person authorized by the Chairperson (except for voting matters in Voting session 01 and 03).
- Voting start time: as soon as the voting results of Voting session 01 are announced.
- Voting end time: when the Chairperson or the person authorized by the Chairperson announces the end of voting for Voting session 02.

c. Voting session 03:

- Voting matter: Meeting attendees vote to approve the contents of the AGM meeting minutes.
- Voting start time: when the representative of the Vote Counting Committee has finished presenting the minutes of vote counting of Voting session 02.
- Voting end time: when the Chairperson or the person authorized by the Chairperson announces the end of voting for Voting session 03.

- d. At the end of the voting time for each voting session, the system shall not record further electronic voting results from Meeting attendees. The voting results of Meeting attendees recorded on the Electronic voting system serve as the basis to determine the voting results. Complaints (if any) are resolved according to the procedures and time limits specified in this Regulation and in accordance with the applicable laws.
  - e. In the event of any issues and matters arise outside the meeting agenda sent to Shareholders, Meeting attendees can cast additional votes on the Electronic voting system according to the notice and instructions of the Organizing Committee. If a Shareholder or an Authorized attendee of a Shareholder does not vote on the arising issues, it is considered that the Shareholder or Authorized attendee does not cast a vote on that arising issue.
12. 5. Vote counting and announcement of voting results:
- a. The Vote Counting Committee shall conduct the verification and finalization of the voting and election results from the Electronic voting system. If other forms of voting are used, the Vote Counting Committee shall conduct the verification and consolidation of the voting results based on such other forms of voting in accordance with the current applicable laws.
  - b. The voting results for each matter are determined on the basis of:
    - Total number of voting shares of all Shareholders attending the meeting and voting
    - Number of votes for approval
    - Number of votes for disapproval
    - Number of votes with no opinion

To clarify, the voting results will be calculated as a percentage (%) and rounded to 02 (two) decimal places.
  - c. Based on the consolidated results, the Vote Counting Committee shall prepare a Vote counting minute and report to the Chairperson.
  - d. The representative of the Vote Counting Committee shall announce the voting results for each matter before the AGM.

12. 6. Election of BOD members

The election of BOD members is conducted in accordance with the Regulation on the election of members of the BOD approved by the GMS at the AGM.

**Article 13. Meeting minutes and Resolutions of the AGM**

13. 1. The recording and preparation of the meeting minutes of the AGM shall be carried out in accordance with Article 150 of the current Law on Enterprises and the corresponding provisions in the Company Charter.

13. 2. The meeting minutes of the AGM must be announced to the GMS and approved by the GMS before closing. The meeting minutes are the basis for issuing the Resolution of the GMS.
13. 3. Based on the Meeting minutes at the AGM and the draft Resolution of the GMS published on the website of the Company, the Chairperson, on behalf of the GMS, shall sign and issue the Resolution of the GMS on the matters approved by the GMS.
13. 4. The meeting minutes and Resolution of the AGM must be published on the electronic information page of the Company within twenty-four (24) hours from the date the AGM concludes.

#### **Article 14. Implementation provisions**

This Regulation consists of 14 articles and takes effect immediately after being voted and approved by the GMS in accordance with the applicable laws and the Company Charter.

**ON BEHALF OF THE GENERAL MEETING OF SHAREHOLDERS  
PHU NHUAN JEWELRY JOINT STOCK COMPANY  
CHAIRPERSON OF THE BOARD OF DIRECTORS**

**CAO THI NGOC DUNG**