

**RESOLUTION**  
**ANNUAL GENERAL MEETING OF SHAREHOLDERS - 2026**  
**PHU NHUAN JEWELRY JOINT STOCK COMPANY**

- Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17<sup>th</sup>, 2020 of the National Assembly of the Socialist Republic of Vietnam, amended and supplemented in 2022, 2025 and its guiding documents;
- Pursuant to the Law on Securities No. 54/2019/QH14 ratified 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);
- Pursuant to the Charter on organization and operation of Phu Nhuan Jewelry Joint Stock Company (“Company”/“PNJ”) dated February 11<sup>th</sup>, 2026 (“Charter”);
- Pursuant to the Meeting Minutes of the 2026 Annual General Meeting of Shareholders No. 244/2026/BBH-DHDCD-CTY dated April 22<sup>nd</sup>, 2026.

**RESOLVED**

**ARTICLE 1: APPROVAL OF THE REPORT ON THE BUSINESS PERFORMANCE IN 2025**

The General Meeting of Shareholders (“GMS”) approves the Report on the Company's business performance results in 2025 with the following specific business targets for 2025:

*Unit: million VND*

Target	2024	2025	% Growth	% Achievement 2025 plan
Revenue	38,232,401	35,410,590	-7.4%	112.0%
Gross profit from sales of goods and rendering of service	6,673,503	7,683,848	+15.1%	
Net operating profit	2,652,129	3,519,885	+32.7%	
Other profits	(1,117)	27,955		
Profit before tax	2,651,012	3,547,839	+33.8%	
Net profit after tax	2,112,916	2,828,497	+33.9%	144.3%
Cash dividend payout ratio	20%	20%		

**ARTICLE 2: APPROVAL OF THE PLAN FOR DISTRIBUTING PROFITS, APPROPRIATION OF FUNDS IN 2025**

The GMS approves the specific matters as follows:

2. 1. Approval of the plan for distributing realized profit after corporate income tax (referred to as profit after tax) and appropriation of funds in 2025 of the Company as follows:

*Unit: million VND*

<b>I. BUSINESS RESULTS IN 2025 (CONSOLIDATED)</b>	<b>Amount</b>
- Profit before tax 2025	<b>3,547,839</b>
- Current corporate income tax expense	849,657
- Deferred income tax expense	(130,315)
- Profit after tax	2,828,497
<b>II. TOTAL PROFIT AFTER TAX DISTRIBUTED</b>	<b>2,828,497</b>
- Profit after tax in 2025 is distributed	2,828,497
<b>1. Appropriation of funds</b>	<b>1,354,518</b>
- Development investment fund – 40% of total after-tax profit distributed in 2025	1,131,399
- Employee bonus and welfare fund – 5% of total after-tax profit distributed in 2025	141,425
- Operating fund of the BOD	31,694
- Bonus fund of the BOD, key management personnel	50,000
<b>2. Dividend distribution in 2025: 20% of par value</b>	<b>852,873</b>
- First interim dividend paid in 2025 (10%/par value)	341,149
- Expected remaining dividend payouts for 2025 (10%/par value)	511,724
<b>3. Remaining profit after distribution in 2025</b>	<b>621,106</b>
<b>III. REMAINING UNDISTRIBUTED PROFITS</b>	<b>2,203,577</b>
Undistributed profits of previous years	1,582,471
Undistributed remaining profit in 2025	621,106

- 2.2. Assignment to the Board of Directors (“BOD”) to issue relevant Resolutions regarding the implementation of dividend payments to shareholders in 2026 and other related documents, and to carry out administrative and legal procedures to ensure compliance with the applicable laws.

**ARTICLE 3: APPROVAL OF THE REPORT ON ACTIVITIES OF THE BOARD OF DIRECTORS IN 2025**

The GMS approves the Report on activities of the Board of Directors in 2025 and the attached Appendices, including:

- Appendix 1: Report on implementation of the Resolution of the 2025 GMS.
- Appendix 2: Report of Mr. Nguyen Tuan Hai - Independent member of the BOD on the activities of the BOD.
- Appendix 3: Report of Mr. Le Quang Phuc - Independent member of the BOD on the activities of the BOD.
- Appendix 4: Report of Ms. Tieu Yen Trinh - Independent member of the BOD on the activities of the BOD.

**ARTICLE 4: APPROVAL OF THE REPORT ON ACTIVITIES OF INDEPENDENT MEMBERS OF THE BOD IN THE AUDIT COMMITTEE IN 2025**

The GMS approves the Report on activities of Independent members of the BOD in the Audit Committee in 2025.

**ARTICLE 5: APPROVAL OF THE 2025 AUDITED FINANCIAL STATEMENTS**

The GMS approves the Financial Statements in 2025 of the Company (separate and consolidated) audited by PwC (Vietnam) Limited (which were disclosed on the Company's website at the link <https://www.pnj.com.vn/quan-he-co-dong/bao-cao-tai-chinh/> on March 18<sup>th</sup>, 2026).

**ARTICLE 6: APPROVAL OF THE BUSINESS PLAN OF THE COMPANY IN 2026**

**6.1. Approval of the business plan in 2026**

The GMS approves the business plan in 2026 of the Company:

- The business targets (consolidated) for 2026 are as follows:

*Unit: million VND*

	TARGET	Actual 2025	Plan 2026	Growth (%)
Revenue		35,410,590	48,660,134	+37%
Gross profit from sales of goods and rendering of service		7,683,848	9,485,663	+23%

	TARGET	Actual 2025	Plan 2026	Growth (%)
Profit before tax		3,547,839	4,270,967	+20%
Profit after tax		2,828,497	3,408,995	+21%
Cash dividend payout ratio		20%	20%	

- Policy on establishing new enterprises within the PNJ ecosystem based on the business development projects deployed in the past period.
- Using restructuring consulting services to design the corporate governance model and the company group structure towards developing into a corporation, increasing overall value for shareholders, and enhancing attractiveness to investors.
- Policy on implementing the plan to repurchase the Company's shares to protect shareholder interests at an appropriate time to optimize shareholder interests and enhance long-term enterprise value.

## 6.2. Approval of the policy on issuing shares under the Employee Stock Option Program (ESOP) in 2027 based on the profit after tax realized in 2026

### 6.2.1. Purpose of issuance:

To issue ESOP in 2027 to employees of the Company and its subsidiaries to recognize the contributions of employees to the Company and its subsidiaries in 2026.

### 6.2.2. Issuance principles:

The maximum issuance rate is 1% of the total outstanding shares at the time of issuance.

Provided that PNJ's Total Shareholder Return (%PNJ TSR) is equal to or higher than the VNIndex return (%VNIndex return) by at least 5%, the issuance rate based on each level of profit achievement is calculated in the table below.

	Net profit after tax ("NPAT") realized in 2026	ESOP issuance rate
A	2026 NPAT < 85% of 2026 NPAT plan	0%
B	85% of 2026 NPAT plan ≤ 2026 NPAT < 100% of 2026 NPAT plan	0.35 %
C	2026 NPAT = 100% of 2026 NPAT plan	0.7 %
D	100% of 2026 NPAT plan < 2026 NPAT ≤ 110% of 2026 NPAT plan	Starting at 0.7% if exceeding 100% of 2026 NPAT plan, for every 1% of 2026 NPAT exceeding the 100% target of the 2026 NPAT plan, the ESOP issuance rate will be increased by an additional 0.01%. Specifically, the formula for calculating the issuance rate is: <b>ESOP issuance rate = 0.7% + (% completion rate of 2026 NPAT plan - 100%) * 0.01</b>
E	2026 NPAT > 110% of 2026 NPAT plan	If exceeding 110% of the 2026 NPAT plan, for every 1% of 2026 NPAT exceeding the 100% target of 2026 NPAT plan, the ESOP issuance rate will be

	Net profit after tax (“NPAT”) realized in 2026	ESOP issuance rate
		increased by an additional 0.015%. Specifically, the formula for calculating the issuance rate is: <b>ESOP issuance rate = 0.7% + (% completion rate of 2026 NPAT plan - 100%) * 0.015</b> <b>Maximum issuance rate limit: not exceeding 1% in any case.</b>

Adjusting downward to 80% of the ESOP issuance rate corresponding to the aforementioned PAT achievement levels, if PNJ's Total Shareholder Return (% PNJ TSR) does not outperform the VNIndex return (% VNIndex return) by at least +5%.

To clarify the calculation method for the issuance rate, please refer to the illustrative examples of the issuance rate corresponding to each level of PAT 2026 achievement as follows:

	2026 NPAT completion rate	ESOP issuance rate in case %PNJ TSR - %VNIndex return >= 5%	ESOP issuance rate in case %PNJ TSR - %VNIndex return < 5%
Example A	Achieving from 85% of 2026 NPAT plan (but lower than 100% of plan)	ESOP issuance rate: 0.35%	0.280%
Example B	Achieving 100% of 2026 NPAT plan	ESOP issuance rate: 0.700%	0.560%
Example C	Achieving 105% of 2026 NPAT plan	$\%ESOP = 0.7\% + (105\% - 100\%) * 0.01 = 0.750\%$ -> ESOP issuance rate: 0.750%	0.600%
Example D	Achieving 111% of 2026 NPAT plan	$\%ESOP = 0.7\% + (111\% - 100\%) * 0.015 = 0.865\%$ -> ESOP issuance rate: 0.865%	0.692%
Example E	Achieving 120% of 2026 NPAT plan	$\%ESOP = 0.7\% + (120\% - 100\%) * 0.015 = 1.000\%$ -> ESOP issuance rate: 1.000%	0.800%
Example F	Achieving 121% of 2026 NPAT plan	$\%ESOP = 0.7\% + (121\% - 100\%) * 0.015 = 1.015\%$ -> ESOP issuance rate: 1.000%	0.800%

In which:

$$PNJ\ TSR = \frac{(\text{Closing PNJ share price} - \text{Opening PNJ share price} + \text{cash dividend}^*)}{\text{Opening PNJ share price}}$$

\* In the event of a stock split, the Share price will be adjusted in accordance with regulations.

\* Cash dividend = Dividend rate \* Par value

\* Closing share price: average share price in December 2026

\* Opening share price: average share price in December 2025

$$VNIndex\ Return = \frac{\text{Closing VNIndex} - \text{Opening VNIndex}}{\text{Opening VNIndex}}$$

\* Closing VNIndex: average VNIndex in December 2026

\* Opening VNIndex: average VNIndex in December 2025

6.2.3. Issuance quantity:

ESOP shares to be issued = ESOP Issuance rate x Total outstanding shares of PNJ at the time of issuance. The actual number of ESOP shares issued is authorized to the BOD to determine according to the issuance principles mentioned above.

6.2.4. Par value: VND 10,000/share.

6.2.5. Issuance price: VND 20,000/share.

6.2.6. Issuance recipients: Members of the BOD, Members of the Executive Board, Senior Advisors, Directors, Advisors, Senior Managers, Senior Experts, Managers, Experts, Team Leaders, and key personnel of PNJ and its subsidiaries who meet the conditions proposed by the BOD.

6.2.7. Issuance criteria: Employees of the Company, subsidiaries, affiliated companies who are under official Labor contracts or who have been appointed by the Company to hold positions as members of the BOD or authorized representatives of the Company in subsidiaries and affiliates or special cases according to the decision of the BOD. Assignment to the BOD to develop specific issuance criteria and submit them to the GMS for consideration based on one of the following factors:

- a) Contribution effectiveness to the Company;
- b) Position level;
- c) Level of commitment.

6.2.8. Transfer restriction period : within 36 months from the completion date of the issuance tranche (meaning: 30% of the shares will be freely transferable after 12 months, 60% of the shares will be freely transferable after 24 months, and 100% of the shares will be freely transferable after 36 months from the completion date of the issuance tranche).

6.2.9. Assignment to the BOD: (i) to determine the issuance rate of ESOP shares in accordance with the principles stated above based on the NPAT realized in 2026 of the Company, (ii) to develop a specific issuance plan, and (iii) to submit it to the GMS for consideration and decision on the issuance of ESOP shares in 2027 in accordance with the applicable laws.

## ARTICLE 7: APPROVAL OF THE PROFIT DISTRIBUTION PLAN IN 2026

The GMS approves the specific contents as follows:

7.1. Approval of the distribution plan for realized profit after corporate income tax (referred to as profit after tax) in 2026 of the Company as follows:

<b>I. Appropriation of funds</b>	
Development investment fund	Appropriation of 40% of total undistributed profit after tax in 2026.
Employee bonus and welfare fund	Appropriation of 5% of total undistributed profit after tax in 2026.
Operating fund of the BOD	Appropriation of 1.6% of total undistributed profit after tax in 2026, with a minimum of no less than 45 billion VND.
Bonus fund of the BOD, key management personnel	<ul style="list-style-type: none"><li>- If the realized profit after tax in 2026 reaches the planned profit after tax for 2026 (<i>equivalent to 3,409 billion VND</i>), bonus fund of the BOD, key management personnel is <b>50 billion VND</b>.</li><li>- If the realized profit after tax in 2026 exceeds the planned profit after tax for 2026: An additional bonus for the BOD and management personnel of <b>10% on the excess amount over the planned profit after tax</b>.</li></ul>
<b>II. Dividend distribution in 2026</b>	<b>Expected rate of 20%/par value</b>

7.2. Assignment to the BOD to organize and implement the dividend payments to shareholders for 2026 during 2026 and 2027; to decide the ratio and timing for interim dividend payments based on the Company's business results, but not exceeding the expected dividend rate for 2026 approved by the GMS; and simultaneously to issue relevant Resolutions regarding the implementation of dividend payments to shareholders for 2026 during 2026 and 2027 (including interim dividend payments based on actual business results), other related documents, and to carry out administrative and legal procedures to ensure compliance with the applicable laws.

7.3. Assignment to the BOD to develop and implement the BOD's operating budget plan for 2026 in accordance with appropriation level of the BOD's operating fund under the 2026 profit distribution plan approved by the GMS; and simultaneously to allow the BOD to obtain advances from the BOD's operating fund during the financial year 2026 to pay remuneration to the BOD and other reasonable expenses within the scope of the BOD's activities in accordance with the Company's regulations. The settlement of the BOD's operating fund for 2026 will be submitted to the Annual GMS in 2027 for consideration and approval.

## **ARTICLE 8: APPROVAL OF THE SELECTION OF THE AUDIT FIRM FOR THE FINANCIAL YEAR 2026**

The GMS approves the selection of the audit firm for the financial year 2026 as follows:

8. 1. Approval of selecting one of the four audit firms from the list below (including but not limited to the branches of the audit firms) to be the audit firm for the financial year 2026 of the Company:
  - a. PwC (Vietnam) Limited;
  - b. Deloitte Vietnam Audit Company Limited;
  - c. ERNST & YOUNG Vietnam Company Limited;
  - d. KPMG Company Limited
8. 2. Assignment to the BOD to select one of the four audit firms from the above list to be the audit firm for the financial year 2026 of the Company and to decide the audit fee.
8. 3. Assignment to the Legal Representative to sign the audit contract with the selected audit firm.

## **ARTICLE 9: APPROVAL OF THE TRANSACTIONS/AGREEMENTS/PRINCIPAL CONTRACTS BETWEEN THE COMPANY AND RELATED PERSONS**

The GMS approves the transactions arising during the business operation between the Company and its related persons ("Related persons") in detail as follows:

- 9.1. Approval of the transactions/agreements/principal contracts between the Company and Related persons in the year 2026 and 2027 (up to the time of holding the 2027 Annual GMS) in accordance with the detailed information as follows:

<b>No.</b>	<b>Related person</b>	<b>Relationship with the Company</b>	<b>ERC No.</b>	<b>Head office address</b>	<b>Main content</b>
1.	PNJ Jewelry Production and Trading Company Limited ("PNJP")	Subsidiary (100% of charter capital owned by PNJ)	0315018466 issued on April 28th, 2018 by the Department of Planning and Investment of Ho Chi Minh City (currently the Department of Finance of Ho Chi Minh City)	No. 23, Street 14, An Nhon Ward, Ho Chi Minh City, Vietnam	<ol style="list-style-type: none"><li>a. Scope of approval<ul style="list-style-type: none"><li>- Goods purchase and sale contracts;</li><li>- Transactions/agreement on Goods purchase and sale</li></ul></li><li>b. Approved value<ul style="list-style-type: none"><li>- Value not exceeding: 30,000,000,000,000 VND (<i>In words: Thirty trillion Vietnamese Dong</i>) (excluding value added tax).</li></ul></li><li>c. Effective term<ul style="list-style-type: none"><li>- From the date of approval by the GMS until June 30<sup>th</sup>, 2027.</li></ul></li></ol>

- 9.2. Assignment to the BOD and/or the Chief Executive Officer of the Company to decide on the specific terms and conditions of the transactions/agreements/principal contracts, to execute the signing and implementation/adjustment/termination of such transactions to ensure compliance with the applicable laws and for the interests of the Company.

#### **ARTICLE 10: APPROVAL OF MATTERS RELATED TO UPDATING AND CHANGING THE BUSINESS LINES OF THE COMPANY**

The GMS approves the specific contents as follows:

- 10.1. Approval of **UPDATING** the Company's existing business lines to ensure synchronization with the new economic sector system in accordance with Decision No. 36/2025/QD-TTg as per **Appendix 01: List of updated business lines** attached to this Resolution.
- 10.2. Approval of **REMOVING** the Company's business lines that no longer exist in the new economic sector system in accordance with Decision No. 36/2025/QD-TTg as per **Appendix 02: List of removed business lines** attached to this Resolution (*instead, these removed business lines will be newly registered correspondingly as per Clause 10.3 below*);
- 10.3. Approval of **ADDING** and **CHANGING** the Company's business lines to replace the removed business lines in Clause 10.2 and to ensure compatibility with the new economic sector system in accordance with Decision No. 36/2025/QD-TTg as per **Appendix 03: List of added and changed business lines** attached to this Resolution.
- 10.4. In addition to the updated and adjusted contents mentioned in Clause 10.1, Clause 10.2, and Clause 10.3 above, all remaining existing business lines of PNJ shall be kept unchanged as per the licensed contents and shall not be subject to any adjustments, additions, or changes.
- 10.5. Assignment to the Legal Representative of the Company to carry out the necessary legal procedures with the Department of Finance of Ho Chi Minh City and other relevant authorities (if any) in accordance with the applicable laws, to update and change the aforementioned business lines of the Company.

#### **ARTICLE 11: APPROVAL OF AMENDMENTS AND SUPPLEMENTS TO THE CHARTER ON ORGANIZATION AND OPERATION, INTERNAL REGULATION ON CORPORATE GOVERNANCE, REGULATION ON OPERATION OF THE BOD**

The GMS approves the specific contents as follows:

- 11.1. Approval of the amendments and supplements to the Charter on organization and operation, the Internal Regulation on corporate governance, and the Regulation on operation of the BOD ("Documents") of the Company as detailed in the draft attached to Proposal No. 169/2026/TTr-HDQT-CTY dated March 31<sup>st</sup>, 2026.

11.2. Assignment to the Chairperson of the BOD to sign and promulgate the aforementioned Documents based on the contents approved by the GMS as per proposal No. 169/2026/TTr-HDQT-CTY dated March 31<sup>st</sup>, 2026, including corrections of spelling errors, abbreviations, and cross-references from the contents approved by the GMS. The aforementioned Documents shall take effect from the date of signing.

#### **ARTICLE 12: APPROVAL OF THE END OF THE TERM FOR THE MEMBER OF THE BOD**

The GMS approves the end of the term for the BOD member as follows:

<b>Full name</b>	<b>Term</b>	<b>Position</b>
Le Quang Phuc	2021-2026	Independent Member of the Board of Directors

#### **ARTICLE 13: APPROVAL OF THE RESIGNATION OF THE MEMBER OF THE BOD**

The GMS approves the resignation of the BOD member as follows:

<b>Full name</b>	<b>Term</b>	<b>Position</b>
Dang Hai Anh	2023-2028	Member of the Board of Directors

#### **ARTICLE 14: APPROVAL OF THE ADDITIONAL ELECTION OF BOD MEMBERS FOR THE 2026 - 2031 TERM**

The GMS approves the additional election of two (02) BOD members for the 2026 – 2031 term with the specific contents as follows:

14. 1. Approval of the additional election of two (02) members of the BOD, including at least one (01) Independent Member of the BOD for the 2026 - 2031 term at the 2026 Annual GMS of the Company.
14. 2. Approval of the election results of two (02) additional members of the BOD, including at least one (01) Independent Member of the BOD for the 2026 - 2031 term at the 2026 Annual GMS of the Company, specifically as follows:

Elected members to the BOD:

- Mr. Mai Huu Tin - Independent Member of the BOD
- Mr. Phan Quoc Cong - Member of the BOD

#### **ARTICLE 15: IMPLEMENTATION PROVISIONS**

##### **15.1. Effectiveness**

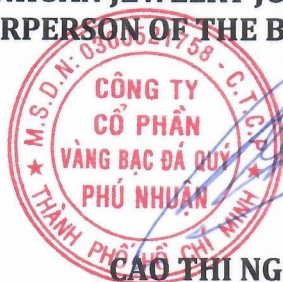
This Resolution takes effect from the date of signing.

##### **15.2. Implementation**

- Assignment to the BOD to implement this Resolution.

- For the matters where the GMS authorizes and/or assigns to the BOD/Chairperson of the BOD/Chief Executive Officer expressed in this Resolution, the BOD/Chairperson of the BOD/Chief Executive Officer is responsible for implementing them effectively, ensuring compliance with the applicable laws, the Charter on organization and operation, the Internal Regulation on corporate governance, the Regulation on operation of the BOD of the Company and carrying out full information disclosure in accordance with the applicable laws. The authorization and/or assignment of the GMS is valid until the BOD/Chairperson of the BOD/Chief Executive Officer completes the work or the GMS issues an amending Resolution.

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



**CAO THI NGOC DUNG**

**APPENDIX 01**

**LIST OF UPDATED BUSINESS LINES**

*(Attached to the GMS Resolution No. 245/2026/NQ-DHDCD-CTY dated April 22<sup>nd</sup>, 2026)*

No.	BUSINESS LINES TO BE AMENDED		UPDATED BUSINESS LINES		UPDATE CONTENT
	Business lines	Code of business lines	Business lines	Code of business lines	
1	<p><b>Wholesale of metals and metal ores</b></p> <p>Details: Trading in gold jewelry, fine arts. Wholesale of silver, precious metals, precious stones, semi-precious stones. Trading in gold bullion.</p>	4662	<p><b>Wholesale of metals and metal ores</b></p> <p>Details: Trading in gold jewelry, fine arts. Wholesale of silver, precious metals, precious stones, semi-precious stones. Trading in gold bullion.</p>	4672	Updating business line code
2	<p><b>Other credit services</b></p> <p>Details: Pawn service.</p>	6492	<p><b>Other credit services</b></p> <p>Details: Pawn service</p>	6495	Updating business line code
3	<p><b>Retail sale of clothing, footwear, leather and imitation leather goods in specialized stores</b></p> <p>Details: Retail of suitcases, briefcases, bags, wallets, and other leather and imitation leather goods. Retail of coasters, towels, paper box covers, cloth bags, pillow covers, towels, shoes, and sandals. Retail of blankets, curtains, mattresses, draperies, bed sheets, pillows, and other bedding, garments, and clothing. Retail of</p>	4771	<p><b>Retail sale of clothing, footwear, leather and imitation leather goods</b></p> <p>Details: Retail of suitcases, briefcases, bags, wallets, and other leather and imitation leather goods. Retail of coasters, towels, paper box covers, cloth bags, pillow covers, towels, shoes, and sandals. Retail of blankets, curtains, mattresses, draperies, bed sheets, pillows, and other</p>	4771	Updating business line name

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No.	BUSINESS LINES TO BE AMENDED		UPDATED BUSINESS LINES		UPDATE CONTENT
	Business lines	Code of business lines	Business lines	Code of business lines	
	footwear. Retail of leather and imitation leather goods. Retail of leather and imitation leather travel goods. Retail of other clothing items such as gloves, scarves, socks, ties, and suspenders.		bedding, garments, and clothing. Retail of footwear. Retail of leather and imitation leather goods. Retail of leather and imitation leather travel goods. Retail of other clothing items such as gloves, scarves, socks, ties, and suspenders.		
4	<p><b>Retail sale of other new goods in specialized stores</b></p> <p>Details:</p> <ul style="list-style-type: none"> <li>- Trading in gold jewelry and fine arts. Retail of silver, precious metals, precious stones, semi-precious stones, and jewelry.</li> <li>- Retailing souvenirs, wickerwork, and handicrafts. Retail of watches and eyeglasses. Retail of silver and precious metals raw materials.</li> <li>- Export and import of gold jewelry and fine arts. Trading in gold bullion.</li> </ul>	4773 (Main)	<p><b>Retail sale of other new goods (except automobiles, motorcycles, mopeds and accessories therefore)</b></p> <p>Details:</p> <ul style="list-style-type: none"> <li>- Trading in gold jewelry and fine arts. Retail of silver, precious metals, precious stones, semi-precious stones, and jewelry.</li> <li>- Retailing souvenirs, wickerwork, and handicrafts. Retail of watches and eyeglasses. Retail of silver and precious metals raw materials.</li> <li>- Export and import of gold jewelry and</li> </ul>	4773 (Main)	Updating business line name



No.	BUSINESS LINES TO BE AMENDED		UPDATED BUSINESS LINES		UPDATE CONTENT
	Business lines	Code of business lines	Business lines	Code of business lines	
			fine arts. Trading in gold bullion.		
5	<b>Production of non-ferrous and precious metals</b> Details: Production of non-ferrous metals and precious metals (except production of gold bullion).	2420	<b>Production of non-ferrous and precious metals</b> Details: Production of non-ferrous metals and precious metals (except production of gold bullion).	2420	Updating business line name
6	<b>Sewing clothes (except fur clothes)</b> (Except bleaching, dyeing, glazing, printing on textile, sewing, knitting products, and processing of used goods)	1410	<b>Clothing production (except fur clothes)</b> (Except bleaching, dyeing, glazing, printing on textile, sewing, knitting products, and processing of used goods)	1410	Updating business line name
7	<b>Production of footwear</b> (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products and processing of used goods)	1520	<b>Production of footwear</b> (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products and processing of used goods)	1520	Updating business line name
8	<b>Retail sale of food in specialized stores</b> (implemented in accordance with the Decision 64/2009/QD-UBND dated July 31st, 2009 and the Decision No. 79/2009/QD-UBND)	4722	<b>Retail sale of food</b> (implemented in accordance with the Decision 64/2009/QD-UBND dated July 31st, 2009 and the Decision No. 79/2009/QD-UBND)	4722	Updating business line name

No.	BUSINESS LINES TO BE AMENDED		UPDATED BUSINESS LINES		UPDATE CONTENT
	Business lines	Code of business lines	Business lines	Code of business lines	
	dated October 17th, 2009 of the People's Committee of Ho Chi Minh City on economic planning for agricultural and food business in Ho Chi Minh City) (excluding rice, cane sugar, and beet sugar)		dated October 17th, 2009 of the People's Committee of Ho Chi Minh City on economic planning for agricultural and food business in Ho Chi Minh City) (excluding rice, cane sugar, and beet sugar)		
9	<p><b>Other financial service activities not elsewhere classified (except insurance and social insurance)</b></p> <p>Details: Foreign currency exchange agency, foreign currency receipt and payment services. Provision of payment intermediary services.</p>	6499	<p><b>Other financial service activities not elsewhere classified (except insurance and pension fund activities)</b></p> <p>Details: Foreign currency exchange agency, foreign currency receipt and payment services. Provision of payment intermediary services.</p>	6499	Updating business line name

**APPENDIX 02**

**LIST OF REMOVED BUSINESS LINES**

*(Attached to the GMS Resolution No. 245/2026/NQ-DHDCD-CTY dated April 22<sup>nd</sup>, 2026)*

<b>No.</b>	<b>Name of removed business line</b>	<b>Code of business lines</b>
1	<p><b>Other specialized wholesale not elsewhere classified</b>                      Detail:                      - Wholesale of handicrafts.                      - Export and import of gold jewelry and handicrafts made of gold, silver, other precious metals, diamonds, precious stones, semi-precious stones, gold bullion, raw gold in the form of leaves, powdered wires, blocks, bars, beads, pieces (not used to produce gold bars).                      - Export and import of jewelry, imitation jewelry, and related parts.</p>	4669
2	<b>Wholesale of fabrics, ready-made garments, footwear</b>	4641
3	<p><b>Production of carpet and mattress</b>                      (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products, and processing of used goods)</p>	1323
4	<p><b>Haircut, hair styling, and hair washing</b>                      Details: Haircut, hair styling, hair washing, and facial care (except for services that cause bleeding)</p>	9631
5	<p><b>Creative, artistic, and entertainment activities</b>                      (Except for organizing art performances at the head office; except for the operation of dance halls and music lounges; performances involving fire and explosion effects; the use of explosives, flammable substances, and chemicals as props and tools to perform art programs, events, and movies)</p>	9000
6	<b>Computer programming</b>	6201
7	<p><b>Vocational education</b>                      Vocational training</p>	8532
8	<p><b>Production of ready-made garments (except apparel)</b>                      (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products, and processing of used goods)</p>	1322
9	<b>Computer consulting and computer system administration</b>	6202
10	<p><b>Information technology services and other services related to computers</b>                      Details: Troubleshoot computer problems and installation of software</p>	6209
11	<b>Data processing, leasing and related activities</b>	6311



<b>No.</b>	<b>Name of removed business line</b>	<b>Code of business lines</b>
12	<b>Portal</b> Details: E-commerce trading platform services	6312



**APPENDIX 03**

**LIST OF ADDED AND CHANGED BUSINESS LINES**

*(Attached to the GMS Resolution No. 245/2026/NQ-DHDCD-CTY dated April 22<sup>nd</sup>, 2026)*

<b>No.</b>	<b>Name of added and changed business line</b>	<b>Code of business lines</b>
1	<p><b>Other specialized wholesale not elsewhere classified</b>                      Detail:                      - Wholesale of handicrafts.                      - Export and import of gold jewelry and handicrafts made of gold, silver, other precious metals, diamonds, precious stones, semi-precious stones, gold bullion, raw gold in the form of leaves, powdered wires, blocks, bars, beads, pieces (not used to produce gold bars).                      - Export and import of jewelry, imitation jewelry, and related parts.</p>	4679
2	<b>Wholesale of fabrics, garments, and footwear</b>	4641
3	<p><b>Production of carpet, blanket and mattress</b>                      (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products, and processing of used goods)</p>	1393
4	<p><b>Hairdressing services</b>                      Details: Haircut, hair styling, hair washing (except for services that cause bleeding)</p>	9621
5	<b>Beauty care services and other beauty-related activities</b>	9622
6	<b>Creative visual arts activities</b>	9012
7	<b>Performing arts activities</b>	9020
8	<b>Other support activities for creative arts and performing arts</b>	9039
9	<b>Other computer programming</b>	6219
10	<p><b>Primary-level training</b>                      Details: Vocational training</p>	8531
11	<p><b>Production of ready-made textiles (except apparel)</b>                      (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products, and processing of used goods)</p>	1392
12	<b>Computer consulting and computer infrastructure management</b>	6220

No.	Name of added and changed business line	Code of business lines
13	<b>Other information technology and computer service activities</b> Details: Troubleshoot computer problems and installation of software.	6290
14	<b>Computing infrastructure, data processing, hosting and related activities</b>	6310
15	<b>Web search portal activities and other information services</b> Details: E-commerce trading floor services	6390

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**APPENDIX 04**

**LIST OF BUSINESS LINES OF THE COMPANY  
AFTER ADJUSTMENTS, ADDITIONS, AND CHANGES**

*(Attached to the GMS Resolution No. 245/2026/NQ-DHDCD-CTY dated April 22<sup>nd</sup>, 2026)*

<b>Code of business lines</b>	<b>Business lines</b>
7120	<p><b>Technical testing and analysis</b></p> <p>Details: Diamond and gemstone appraisal services. Gold, silver, other precious metals, and semi-precious stones appraisal services.</p>
3211	<p><b>Production of jewelry and related parts</b></p> <p>Details: Production of gold jewelry and fine arts. Processing of gold jewelry and fine arts. Production of jewelry from precious metals or base metals plated with precious metals or precious or semi-precious stones, or synthetic precious metals and precious or semi-precious stones or other metals. Production of gold and silver parts from precious metals or base metals plated with precious metals, such as: dinnerware, flatware, dishes, teapots, sanitary parts, office parts, parts used in religious practices. Production of technical or experimental parts from precious metals (except tools or similar parts): metal crucibles, shovels, metal anode testers; watches from precious metals; cuffs, watch straps, cigarette cases.</p>
4672	<p><b>Wholesale of metals and metal ores</b></p> <p>Details: Trading in gold jewelry, fine arts; wholesale of silver, precious metals, precious stones, semi-precious stones. Trading in gold bullion.</p>
8531	<p><b>Primary-level training</b></p> <p>Details: Vocational training.</p>
6495	<p><b>Other credit services</b></p> <p>Details: Pawn service.</p>
4771	<p><b>Retail sale of clothing, footwear, leather and imitation leather goods</b></p>

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Code of business lines	Business lines
	<p><b>Details: Retail of suitcases, briefcases, bags, wallets, and other leather and imitation leather goods. Retail of coasters, towels, paper box covers, cloth bags, pillow covers, towels, shoes, and sandals. Retail of blankets, curtains, mattresses, draperies, bed sheets, pillows, and other bedding, garments, and clothing. Retail of footwear. Retail of leather and imitation leather goods. Retail of leather and imitation leather travel goods. Retail of other clothing items such as gloves, scarves, socks, ties, and suspenders</b></p>
9621	<p><b>Hairdressing services</b></p> <p><b>Details: Haircut, hair styling, hair washing, and (except for services that cause bleeding).</b></p>
9622	<p><b>Beauty care services and other beauty-related activities</b></p>
5610	<p>Restaurants and mobile food services</p> <p>Details: Restaurants, alcoholic beverages, soft drinks, and food services.</p>
6810	<p>Real estate business and land use rights of owners, users, or tenants</p> <p>Details: Real estate business (except for investment in building infrastructure for cemeteries and graveyards for the transfer of land use rights associated with infrastructure).</p>
3212	<p>Production of imitation jewelry and related parts</p>
4649	<p>Wholesale of other household appliances</p> <p>Details: Wholesale of finished jewelry made of gold, silver, and precious metals (excluding coins). Wholesale of suitcases, briefcases, bags, wallets, and other leather and imitation leather goods. Wholesale of watches and eyeglasses. Wholesale of imitation jewelry and related parts. Wholesale of travel goods made of leather, imitation leather, and other materials. Wholesale of fashion accessories. Wholesale of postcards and other printed matter</p>

<b>Code of business lines</b>	<b>Business lines</b>
	(excluding printed books, brochures, pamphlets and similar publications, whether or not in single-sheet form; newspapers, specialized magazines and periodicals, whether or not illustrated or containing advertising material, and children's books, picture books, drawing books, or coloring books). Wholesale of soap, candles, essential oils, cinnamon products, horn products (except products from precious and rare animals), and sculpture products.
<b>4773 (Main)</b>	<p><b>Retail sale of other new goods (except automobiles, motorcycles, mopeds and and auxiliary parts)</b></p> <p><b>Details: Trading in gold jewelry and fine arts. Retail of silver, precious metals, precious stones, semi-precious stones, and jewelry. Retailing souvenirs, wickerwork, and handicrafts. Retail of watches and eyeglasses. Retail of silver and precious metals raw materials. Export and import of gold jewelry and fine arts. Trading in gold bullion.</b></p>
<b>4679</b>	<p><b>Other specialized wholesale not elsewhere classified</b></p> <p><b>Details: Wholesale of handicrafts. Export and import of gold jewelry and handicrafts made of gold, silver, other precious metals, diamonds, precious stones, semi-precious stones, gold bullion, raw gold in the form of leaves, powdered wires, blocks, bars, beads, pieces (not used to produce gold bars). Export and import of jewelry, imitation jewelry, and related parts.</b></p>
<b>2420</b>	<p><b>Production of precious and non-ferrous metals</b></p> <p><b>Details: Production of non-ferrous metals and precious metals (except production of gold bullion).</b></p>
<b>2592</b>	<p><b>Mechanical processing; metal treatment and coating</b></p> <p><b>Details: Processing of gold, silver, precious stones, jewelry, imitation jewelry and related parts.</b></p>
<b>4641</b>	<b>Wholesale of fabrics, garments, footwear</b>

<b>Code of business lines</b>	<b>Business lines</b>
<b>9012</b>	<b>Creative visual arts activities</b>
<b>9020</b>	<b>Performing arts activities</b>
<b>9039</b>	<b>Other support activities for creative arts and performing arts</b>
<b>1410</b>	<b>Clothing production (except fur clothes)</b> <b>(Except bleaching, dyeing, glazing, printing on textile, sewing, knitting products, and processing of used goods)</b>
<b>1392</b>	<b>Production of ready-made textiles (except apparel)</b> <b>(Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products, and processing of used goods)</b>
<b>1393</b>	<b>Production of carpet, blanket and mattress</b> <b>(Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products, and processing of used goods)</b>
<b>1512</b>	<b>Production of luggage, handbags and similar items, production of saddles and cushions</b>  <b>(Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products and processing of used goods)</b>
<b>1520</b>	<b>Production of footwear</b> <b>(Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products and processing of used goods)</b>
<b>4722</b>	<b>Retail sale of food</b> <b>(implemented in accordance with the Decision 64/2009/QĐ-UBND dated July 31<sup>st</sup>, 2009 and the Decision No. 79/2009/QĐ-</b>

<b>Code of business lines</b>	<b>Business lines</b>
	<b>UBND dated October 17<sup>th</sup>, 2009 of the People's Committee of Ho Chi Minh City on economic planning for agricultural and food business in Ho Chi Minh City) (excluding rice, cane sugar, and beet sugar)</b>
4632	Wholesale of food  (Not operating at the head office) (excluding rice, cane sugar. and beet sugar)
1709	Production of other products from paper and paperboard not elsewhere classified  (Except for waste recycling at the head office)
8299	Other remaining business support service activities not elsewhere classified  Details: E-commerce services.
6499	<b>Other financial service activities not elsewhere classified (except insurance and pension fund activities)</b>  <b>Details: Foreign currency exchange agency, foreign currency receipt and payment services. Provision of payment intermediary services.</b>
6622	Activities of insurance agency and brokers  Details: Insurance agency.
6219	<b>Other computer programming</b>
6220	<b>Computer consulting and computer infrastructure management</b>
6290	<b>Other information technology and computer service activities</b>  <b>Details: Troubleshoot computer problems and installation of software.</b>



<b>Code of business lines</b>	<b>Business lines</b>
6310	Computing infrastructure, data processing, hosting and related activities
6390	<b>Web search portal activities and other information services</b> <b>Details: E-commerce trading floor services.</b>
	And other business lines that are not prohibited by law.
	Enterprises must comply with the provisions of the laws on land, construction, fire prevention and fighting, environmental protection, other provisions of law related to the operation of enterprises and business conditions for conditional business lines.

