



No.: ___/2026/NQ-DHDCD-CTY

THE SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Ho Chi Minh City, April 22nd, 2026

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

Regarding the approval of updating and changing the business lines and corporate governance documents of the Company

- Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17th, 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 26th, 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 11th, 2026 (“Charter”);
- Pursuant to the Meeting Minutes of the 2026 Annual General Meeting of Shareholders No. /2026/BBH-DHDCD-CTY dated April 22nd, 2026.

RESOLVED

ARTICLE 1: APPROVAL OF MATTERS RELATED TO UPDATING AND CHANGING THE BUSINESS LINES OF THE COMPANY

The General Meeting of Shareholders (“GMS”) approves the specific contents as follows:

- 1.1. 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.
- 1.2. 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 1.3 below*);

- 1.3. Approval of **ADDING** and **CHANGING** the Company's business lines to replace the removed business lines in Clause 1.2 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.
- 1.4. In addition to the updated and adjusted contents mentioned in Clause 1.1, Clause 1.2, and Clause 1.3 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.
- 1.5. 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 2: APPROVAL OF AMENDMENTS AND SUPPLEMENTS TO THE CHARTER ON ORGANIZATION AND OPERATION, INTERNAL REGULATION ON CORPORATE GOVERNANCE, REGULATION ON THE OPERATION OF THE BOD

The General Meeting of Shareholders approves the specific contents as follows:

- 2.1. Approval of the amendments and supplements to the Charter on organization and operation, the Internal regulation on corporate governance, and the Regulation on the operation of the BOD (“Documents”) of the Company as detailed in the draft attached to Proposal No. 169/2026/TTr-HDQT-CTY dated March 31st, 2026.
- 2.2. 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 31st, 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 3: IMPLEMENTATION PROVISIONS

3.1. Effectiveness

This Resolution takes effect from the date of signing

3.2. Implementation

- Assignment to the BOD to organize the implementation of this Resolution.
- For the matters where the General Meeting of Shareholders 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 regulations on corporate governance, the Regulation on the 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 General Meeting of Shareholders is valid until the BOD/Chairperson of the BOD/Chief Executive Officer completes the work or the General Meeting of Shareholders 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. /2026/NQ-DHDCD-CTY dated April 22nd, 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>Wholesale of metals and metal ores</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>Wholesale of metals and metal ores</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>Other credit services</p> <p>Details: Pawn service.</p>	6492	<p>Other credit services</p> <p>Details: Pawn service</p>	6495	Updating business line code
3	<p>Retail sale of clothing, footwear, leather and imitation leather goods in specialized stores</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	<p>Retail sale of clothing, footwear, leather and imitation leather goods</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,</p>	4771	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	
	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.		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.		
4	<p>Retail sale of other new goods in specialized stores</p> <p>Details:</p> <ul style="list-style-type: none"> - 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. 	4773 (Main)	<p>Retail sale of other new goods (except automobiles, motorcycles, mopeds and accessories therefore)</p> <p>Details:</p> <ul style="list-style-type: none"> - 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 	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	
			silver and precious metals raw materials. - Export and import of gold jewelry and fine arts. Trading in gold bullion.		
5	Production of non-ferrous and precious metals Details: Production of non-ferrous metals and precious metals (except production of gold bullion).	2420	Production of non-ferrous and precious metals Details: Production of non-ferrous metals and precious metals (except production of gold bullion).	2420	Updating business line name
6	Sewing clothes (except fur clothes) (Except bleaching, dyeing, glazing, printing on textile, sewing, knitting products, and processing of used goods)	1410	Clothing production (except fur clothes) (Except bleaching, dyeing, glazing, printing on textile, sewing, knitting products, and processing of used goods)	1410	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	
7	<p>Production of footwear (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products and processing of used goods)</p>	1520	<p>Production of footwear (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products and processing of used goods)</p>	1520	Updating business line name
8	<p>Retail sale of food in specialized stores (implemented in accordance with the Decision 64/2009/QD-UBND dated July 31st, 2009 and the Decision No. 79/2009/QD-UBND 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)</p>	4722	<p>Retail sale of food (implemented in accordance with the Decision 64/2009/QD-UBND dated July 31st, 2009 and the Decision No. 79/2009/QD-UBND 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)</p>	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	
9	<p>Other financial service activities not elsewhere classified (except insurance and social insurance)</p> <p>Details: Foreign currency exchange agency, foreign currency receipt and payment services. Provision of payment intermediary services.</p>	6499	<p>Other financial service activities not elsewhere classified (except insurance and pension fund activities)</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. /2026/NQ-DHDCD-CTY dated April 22nd, 2026)

No.	Name of removed business line	Code of business lines
1	Other specialized wholesale not elsewhere classified 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.	4669
2	Wholesale of fabrics, ready-made garments, footwear	4641
3	Production of carpet and mattress (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products, and processing of used goods)	1323
4	Haircut, hair styling, and hair washing Details: Haircut, hair styling, hair washing, and facial care (except for services that cause bleeding)	9631
5	Creative, artistic, and entertainment activities (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)	9000
6	Computer programming	6201
7	Vocational education Vocational training	8532
8	Production of ready-made garments (except apparel) (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products, and processing of used goods)	1322
9	Computer consulting and computer system administration	6202
10	Information technology services and other services related to computers Details: Troubleshoot computer problems and installation of software	6209

No.	Name of removed business line	Code of business lines
11	Data processing, leasing and related activities	6311
12	Portal Details: E-commerce trading platform services	6312

APPENDIX 03

LIST OF ADDED AND CHANGED BUSINESS LINES

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

No.	Name of added and changed business line	Code of business lines
1	<p>Other specialized wholesale not elsewhere classified 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	Wholesale of fabrics, garments, and footwear	4641
3	<p>Production of carpet, blanket and mattress (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products, and processing of used goods)</p>	1393
4	<p>Hairdressing services Details: Haircut, hair styling, hair washing (except for services that cause bleeding)</p>	9621
5	Beauty care services and other beauty-related activities	9622
6	Creative visual arts activities	9012
7	Performing arts activities	9020
8	Other support activities for creative arts and performing arts	9039
9	Other computer programming	6219
10	<p>Primary-level training Details: Vocational training</p>	8531
11	<p>Production of ready-made textiles (except apparel) (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products, and processing of used goods)</p>	1392

No.	Name of added and changed business line	Code of business lines
12	Computer consulting and computer infrastructure management	6220
13	Other information technology and computer service activities Details: Troubleshoot computer problems and installation of software.	6290
14	Computing infrastructure, data processing, hosting and related activities	6310
15	Web search portal activities and other information services Details: E-commerce trading floor services	6390

APPENDIX 04

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

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

Code of business lines	Business lines
7120	Technical testing and analysis Details: Diamond and gemstone appraisal services. Gold, silver, other precious metals, and semi-precious stones appraisal services.
3211	Production of jewelry and related parts 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.
4672	Wholesale of metals and metal ores Details: Trading in gold jewelry, fine arts; wholesale of silver, precious metals, precious stones, semi-precious stones. Trading in gold bullion.
8531	Primary-level training Details: Vocational training.
6495	Other credit services Details: Pawn service.

Code of business lines	Business lines
4771	<p>Retail sale of clothing, footwear, leather and imitation leather goods</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 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</p>
9621	<p>Hairdressing services</p> <p>Details: Haircut, hair styling, hair washing, and (except for services that cause bleeding).</p>
9622	<p>Beauty care services and other beauty-related activities</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,</p>

Code of business lines	Business lines
	<p>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 (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.</p>
4773 (Main)	<p>Retail sale of other new goods (except automobiles, motorcycles, mopeds and and auxiliary parts)</p> <p>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.</p>
4679	<p>Other specialized wholesale not elsewhere classified</p> <p>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.</p>
2420	<p>Production of precious and non-ferrous metals</p> <p>Details: Production of non-ferrous metals and precious metals (except production of gold bullion).</p>

Code of business lines	Business lines
2592	Mechanical processing; metal treatment and coating Details: Processing of gold, silver, precious stones, jewelry, imitation jewelry and related parts.
4641	Wholesale of fabrics, garments, footwear
9012	Creative visual arts activities
9020	Performing arts activities
9039	Other support activities for creative arts and performing arts
1410	Clothing production (except fur clothes) (Except bleaching, dyeing, glazing, printing on textile, sewing, knitting products, and processing of used goods)
1392	Production of ready-made textiles (except apparel) (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products, and processing of used goods)
1393	Production of carpet, blanket and mattress (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products, and processing of used goods)
1512	Production of luggage, handbags and similar items, production of saddles and cushions (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products and processing of used goods)

Code of business lines	Business lines
1520	Production of footwear (Except bleaching, dyeing, lacquering, printing on textile, sewing, knitting, leather products and processing of used goods)
4722	Retail sale of food (implemented in accordance with the Decision 64/2009/QD-UBND dated July 31 st , 2009 and the Decision No. 79/2009/QD-UBND dated October 17 th , 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)
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	Other financial service activities not elsewhere classified (except insurance and pension fund activities) Details: Foreign currency exchange agency, foreign currency receipt and payment services. Provision of payment intermediary services.
6622	Activities of insurance agency and brokers

Code of business lines	Business lines
	Details: Insurance agency.
6219	Other computer programming
6220	Computer consulting and computer infrastructure management
6290	Other information technology and computer service activities Details: Troubleshoot computer problems and installation of software.
6310	Computing infrastructure, data processing, hosting and related activities
6390	Web search portal activities and other information services Details: E-commerce trading floor services.
	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.