

Ho Chi Minh City, April 12 2017

WORKING AND VOTING REGULATION
AT THE 22ND ANNUAL GENERAL MEETING OF SHAREHOLDERS - 2017
PHU NHUAN JEWELRY JOINT STOCK COMPANY

In order to organize the 22nd Annual General Meeting of Shareholders – 2017 formally, eligibly and successfully, Shareholders are respectfully required to seriously conduct their rights and duties as follows:

1. All shareholders registered in the list of the Company's shareholders as of 04th April 2017 are entitled to attend the 22nd General Meeting of Shareholders – 2017.
2. Shareholders or representatives, who registered to attend the 22nd General Meeting of Shareholders – 2017, have the rights to discuss, and vote at the Meeting.
3. The General Meeting of Shareholders is hosted by Chairman. Shareholders who attend in the Meeting must follow the orders of the Chairman for a smooth, fast and eligible Meeting.
4. When shareholders register to attend the Meeting, the Company will provide each shareholder or authorized representative a Voting Ballot and a Voting Card, which includes attending code, name of shareholders and his/her number of shares.

4.1. *Voting Card*::

- Applied for such contents: Adoption of members of the Chairman Board, Vote Counting Committee; Working and voting regulation at the Meeting; the Meeting agenda; Discharge and appoint member of Board of Director as a substitute, related information of electing members of Board of Directors/Supervisory Board (Regulation of nominating and applying; list of nominees, candidates; Voting regulation...; the Meeting Minute, Resolution and other arising issues at the Meeting.
- Shareholders vote by raising Voting Card in accordance to the orders of the Chairman or representative of the Meeting Organization Committee (before adopting members of the Chairman Board) to show opinions: Approve or Disapprove or Abstention.

4.2. *Voting Ballot*:

- Shareholders vote by Voting Ballot for main contents of the Meeting (except other contents voted by Voting Card stated above) by marking (X or ✓) into a cell named Approve or Disapprove or Abstention of each content shown on Voting Ballot.
- Voting Ballot is invalid if it is not issued by the Company, added information or signs...without request by the Chairman of the Meeting; erased, amended, torn, not in good shape. If Voting Ballot is not marked clearly, is marked none or more than 2 statuses for the contents to be voted, the vote for such contents shall be considered invalid.
- In a Voting Ballot, the contents that need to be voted have to be separately voted. Therefore, the error made in vote of one content will not affect the validity of the other contents.

- In case of marking wrong status or Voting Ballot is not in good shape, shareholders may contact the Organization Committee to receive new Voting Ballot and return the old one.
 - In case of having registered to attend the Meeting but can not stay until the end of the Meeting due to important reasons, shareholders must return Voting Ballot that has not been used to the Organization Committee before leaving. If Shareholders do not return the Voting Ballot to the Organization Committee, Vote Counting Committee will consider that Shareholders approve all contents.
 - Time for voting is counted since the Chairman or Head of Vote Counting Committee announces the beginning of the vote until no more shareholders/representatives put any ballot into the ballot box.
5. The Vote Counting Committee is responsible for making the Minute of counting Approve, Disapprove, Abstention votes for each voted content, and reporting the results to the Chairman. The Chairman will declare the result of vote count for each content after voting.
 6. The election of members of Board of Director/Supervisory Board is conducted in accordance with the provision of Regulation of electing members of Board of Director/Supervisory Board.
 7. Shareholders who come to the Meeting late have the right to register immediately to be able to join and vote for next contents at the Meeting. The Chairman has no duty to postpone the Meeting to wait for the late attendants register; thus, the results of previous voting sections will not be affected.
 8. Decision of the Meeting is approved by the voting ratio as stated in Term 34 of PNJ Organization and Operation Charter.
 9. The Meeting content is fully recorded by the Secretary Board in the Minute of Meeting, which will be adopted before closing the Meeting.
 10. This Regulation of working and voting is announced and voted for approval of shareholders at the General Meeting of Shareholders. If it is approved by 51% or more of all attendants, it will be effective and enforceable for all shareholders.

ON BE HALD OF BOARD OF DIRECTORS
CHAIRWOMAN
(Signed and stamped)
CAO THI NGOC DUNG