TRANSLATION

INTERNAL GOVERNANCE REGULATIONS
VIET NAM GERMANY STEEL PIPE JOINT STOCK COMPANY

Phu Tho, 2026

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CHAPTER I. GENERAL PROVISIONS

Article 1. Purpose, Scope of Regulation, and Subjects of Application

1.1. The Internal Governance Regulations of Viet Nam Germany Steel Pipe Joint Stock Company are formulated in accordance with the provisions of:

- The Law on Enterprises No. 59/2020/QH14 dated June 17, 2020; Law No. 76/2025/QH15 amending and supplementing the Law on Enterprises 2020 dated June 17, 2025, and other amending, supplementing, and replacing documents from time to time ("Law on Enterprises");
- The Law on Securities No. 54/2019/QH14 dated November 26, 2019; Law No. 56/2024/QH15 amending and supplementing a number of articles of the Law on Securities dated November 29, 2024, and other amending, supplementing, and replacing documents from time to time ("Law on Securities");
- Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Law on Securities; Decree No. 245/2025/ND-CP dated September 11, 2025 amending and supplementing a number of articles of Decree No. 155/2020/ND-CP, and other amending, supplementing, and replacing documents from time to time;
- Circular No. 116/2020/TT-BTC dated December 31, 2020 guiding a number of articles on corporate governance of public companies under Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Law on Securities, and other amending, supplementing, and replacing documents from time to time;
- The Charter on Organization and Operation of Viet Nam Germany Steel Pipe Joint Stock Company.

1.2. These Regulations set out the fundamental principles of corporate governance in order to protect the lawful rights and interests of shareholders, and to establish standards of conduct and professional ethics for members of the Board of Directors, the Executive Management, the Supervisory Board, and other Executive Officers of the Company.

1.3. These Regulations serve as the basis for assessing the implementation of corporate governance of Viet Nam Germany Steel Pipe Joint Stock Company.

1.4. These Regulations shall govern the following principal matters:

- Procedures and formalities for convening and voting at the General Meeting of Shareholders;
- Nomination, candidacy, election, dismissal, and removal of members of the Board of Directors;
- Procedures and formalities for organizing meetings of the Board of Directors;
- Establishment and operation of subcommittees under the Board of Directors (if any);
- Selection, appointment, and dismissal of the person in charge of corporate governance (if any);
- Nomination, candidacy, election, dismissal, and removal of Supervisors;
- Selection, appointment, and dismissal of the Company's Executive Officers;
- Coordination of activities among the Board of Directors, the Supervisory Board, and the General Director;
- Regulations on annual performance evaluation, commendation, and disciplinary measures

applicable to members of the Board of Directors, members of the Supervisory Board, the General Director, and other Executive Officers;

- Regulations on reporting and information disclosure.

1.5. The subjects of application of these Regulations include:

- Viet Nam Germany Steel Pipe Joint Stock Company;
- Shareholders and organizations and individuals who are related persons of the shareholders;
- Members of the Board of Directors, Supervisors, other Executive Officers of the Company, and organizations and individuals who are related persons of members of the Board of Directors, Supervisors, and the Company's Executive Officers;
- Organizations and individuals having rights and interests related to the Company.

Article 2. Definitions and Interpretation

2.1. In these Regulations, the following terms shall be construed as follows:

a. "Corporate governance" means a system of rules to ensure that the Company is directed, managed, and controlled effectively in the interests of shareholders and stakeholders. The principles of corporate governance include:

- *Ensuring a sound governance structure;*
- *Ensuring the effective operation of the Board of Directors and the Supervisory Board;*
- *Ensuring the rights and interests of shareholders and related parties;*
- *Ensuring equal treatment among shareholders;*
- *Ensuring transparency and disclosure in the Company's operations.*

b. "Company" or "VGP" means Viet Nam Germany Steel Pipe Joint Stock Company.

c. "Charter" means the Charter on Organization and Operation of the Company as approved by the General Meeting of Shareholders.

d. "Shareholder" means an organization or individual owning at least one (01) issued share of the Company, which is registered with the Securities Depository Center.

e. "General Meeting of Shareholders" means the highest decision-making body of the Company, comprising all shareholders with voting rights.

f. "Related person" means an individual or organization as defined in Clause 23, Article 4 of the Law on Enterprises and Clause 46, Article 4 of the Law on Securities.

g. "Non-executive member of the Board of Directors" means a member of the Board of Directors who is not the General Director, Deputy General Director, Chief Accountant, or other managerial personnel appointed by the Board of Directors.

h. "Independent member of the Board of Directors" means a member of the Board of Directors who satisfies all conditions prescribed by the Law on Enterprises and applicable securities laws.

i. "Executive Officers" means the General Director, Deputy General Director, Chief Accountant, and other managerial positions in the Company appointed by the Board of Directors.

j. "Public company" means a joint stock company as defined in Clause 1, Article 25 of the Law on Securities.

k. "Major shareholder" means a shareholder as defined in Clause 9, Article 6 of the Law on Securities.

l. "Enterprise manager" means a person as defined in Clause 18, Article 4 of the Law on Enterprises.

m. "Person in charge of corporate governance" means a person with responsibilities and powers as prescribed in Article 281 of Decree No. 155/2020/ND-CP.

2.2. In these Regulations, references to any provision or legal document shall include any amendments, supplements, or replacements thereto.

2.3. In case specialized laws provide for corporate governance regulations different from those set out in these Regulations, such laws shall prevail.

2.4. "Company manager" means the Chairman of the Board of Directors, members of the Board of Directors, the General Director, and other individuals holding managerial positions as prescribed in the Company's Charter and applicable laws.

2.5. "BOD" means the Board of Directors of the Company.

2.6. "GMS" means the General Meeting of Shareholders of the Company.

2.7. "SB" means the Supervisory Board.

CHAPTER II. PROCEDURES FOR CONVENING AND VOTING AT THE GENERAL MEETING OF SHAREHOLDERS

Article 3. Notice of Record Date for Determining Shareholders Entitled to Attend the Meeting

3.1. The notice of the record date for determining shareholders entitled to attend the GMS shall be made in accordance with the Company's Charter and the provisions of securities laws applicable to listed companies.

3.2. The notice of the record date for determining shareholders entitled to attend the meeting must be published on the Company's website, clearly stating the record date for exercising shareholders' rights, the ex-rights date, the reason and purpose of the meeting, as well as the expected time, venue, and agenda of the GMS.

Article 4. Notice of Convocation of the General Meeting of Shareholders

4.1. The notice of invitation to the GMS shall be sent to all shareholders and simultaneously disclosed on the information systems of the Stock Exchange and on the Company's website.

4.2. The notice of the GMS must be sent at least twenty-one (21) days prior to the date of the GMS (calculated from the date the notice is validly sent or dispatched, postage prepaid, or deposited in the mailbox, or published on the official website of VGP).

4.3. The agenda of the GMS and documents related to matters to be voted on at the meeting shall be sent to shareholders and/or posted on the Company's website. In case such documents are not enclosed with the notice of invitation, the notice must clearly indicate the website link where shareholders can access them.

4.4. The Company shall not restrict shareholders from attending the GMS and shall facilitate shareholders in appointing proxies to attend the GMS or voting by registered mail upon request. The Company must provide guidance on proxy procedures and prepare proxy forms for shareholders in accordance with regulations.

Article 5. Methods of Registration for Attendance at the General Meeting of Shareholders

5.1. Shareholders may register to attend the GMS in the manner specified in the notice, including one of the following methods: direct registration, by telephone, fax, post, or email to the Company prior to the deadline stated in the notice of invitation to the GMS.

5.2. If a shareholder is unable to attend the GMS, he/she/it may authorize a representative to attend on his/her/its behalf. Where a shareholder is an organization holding at least ten percent (10%) of the total ordinary shares, it may authorize up to three (03) representatives to attend the GMS. In case there is more than one authorized representative, the number of shares and voting rights of each representative must be clearly specified; otherwise, they shall be deemed equally allocated among the authorized representatives. The authorization must be made in writing using the form provided by the Company and enclosed with the notice of invitation, and must satisfy the following requirements:

- In case the authorizing shareholder is an individual, the proxy must bear the signature of the shareholder and the authorized representative attending the meeting (if the proxy is granted to an individual) or the legal representative of the authorized organization (if the proxy is granted to an organization);
- In case the authorizing shareholder is an organization, the proxy must bear the signature of the authorized representative, the legal representative of the shareholder, and the authorized representative attending the meeting (if the proxy is granted to an individual) or the legal representative of the authorized organization (if the proxy is granted to an organization);
- In other cases, the proxy must bear the signature of the legal representative of the shareholder and the authorized representative attending the meeting;
- The authorized representative attending the GMS must present one of the following identification documents: Citizen Identity Card, Identity Card, or Passport for verification, and submit the original proxy document to the organizing committee prior to attending the meeting.

Article 6. Voting Methods, Vote Counting, and Announcement of Voting Results

6.1. Upon registration of shareholders, the Company shall issue to each shareholder or authorized representative with voting rights one or more voting cards, indicating the registration number, full name of the shareholder, full name of the authorized representative, and the number of votes corresponding to the shares held by such shareholder. Such voting card(s) shall be used to vote on one, several, or all matters subject to voting at the GMS. In cases where certain matters require separate voting (e.g., election of members of the BOD/SB), separate voting cards shall be issued for such matters.

6.2. The GMS shall discuss and vote on each matter in the agenda. When voting on each matter, the vote-counting committee must aggregate the number of votes in favor, against, and abstentions for each matter. The total number of votes in favor, against, and abstentions shall be announced by the Chairperson immediately after the voting is conducted.

6.3. Voting results shall be announced at the GMS immediately after the completion of vote counting; where the vote counting extends to the following day, the Chairperson shall be responsible for notifying attending shareholders of the voting results via the Company's website, unless otherwise decided by the GMS.

6.4. In cases where all shareholders representing one hundred percent (100%) of the total voting shares are directly present or represented by authorized representatives at the GMS, any resolutions adopted by the GMS shall be deemed valid even if the meeting was not convened in strict compliance with the procedures and formalities prescribed in the Company's Charter and these Regulations, or if the approved matters were not included in the meeting agenda.

Article 7. Objection to, and Request for Annulment of, Minutes and Resolutions of the General Meeting of Shareholders

7.1. A shareholder has the right to object to the minutes or resolutions of the GMS by requesting the meeting secretary to record such objection in the minutes if the resolution is announced at the meeting, or by sending a written objection to the BOD within ten (10) days from the date the minutes or resolutions are delivered to shareholders and published on the Company's website.

7.2. Shareholders, members of the BOD, the SB, and the General Director have the right to request a court or arbitral tribunal to review and annul resolutions of the GMS in accordance with Article 151 of the Law on Enterprises. Costs related to procedures for requesting annulment of GMS resolutions shall be borne in accordance with procedural laws and applicable regulations.

7.3. In all cases, shareholders must comply with the resolutions of the GMS until a legally effective decision of a court or arbitral tribunal annulling such resolutions is issued.

Article 8. Recording and Preparation of Minutes of the General Meeting of Shareholders

8.1. The secretary of the GMS shall be responsible for recording the entire proceedings of the meeting, preparing the minutes, and submitting them to the GMS for approval at the meeting.

8.2. The minutes shall be prepared in Vietnamese and translated into English to comply with information disclosure requirements as prescribed in Circular No. 96/2020/TT-BTC dated November 16, 2020, as amended and supplemented by Circular No. 68/2024/TT-BTC dated September 18, 2024 and Circular No. 18/2025/TT-BTC dated April 26, 2025. Both the Vietnamese and English versions shall have equal legal validity. In case of any discrepancy between the Vietnamese version and the foreign language version, the Vietnamese version shall prevail. The minutes must include the principal contents as prescribed by the Law on Enterprises.

8.3. The secretary of the GMS shall read the draft minutes at the meeting for attending shareholders to review before submitting them to the Chairperson for signature.

8.4. The Chairperson and the secretary of the GMS shall be jointly liable for the truthfulness and accuracy of the contents of the minutes.

8.5. The minutes of the GMS, together with the appendix of the list of registered shareholders, vote-counting minutes, the full text of resolutions adopted at the meeting, documents enclosed with the invitation, and documents distributed at the meeting, must be kept at the Company's head office. The minutes of the GMS shall serve as authentic evidence of the matters conducted at the meeting.

Article 9. Notification of Minutes and Resolutions of the GMS to Shareholders and Public Disclosure

9.1. The minutes and resolutions of the GMS must be notified to shareholders within fifteen (15) days from the date of their adoption. The delivery of vote-counting minutes and resolutions may be substituted by posting them on the Company's website within twenty-four (24) hours from the completion of vote counting.

9.2. The Company must disclose information relating to the GMS to the public in compliance with the regulations of the laws on securities and the stock market.

Article 10. Adoption of GMS Resolutions by Written Ballot

The Company has provided in its Charter and/or other internal regulations (if any) for the principles, contents, order, and procedures for collecting shareholders' written opinions to adopt resolutions of the GMS. In cases where resolutions are adopted by written ballot, the Company must ensure the full delivery and disclosure of relevant documents and provide a reasonable period for shareholders to review such documents prior to submitting their voting ballots, in the same manner as convening a GMS in accordance with the Charter of VGP and applicable legal regulations on corporate governance of public companies in force at the relevant time.

CHAPTER III. NOMINATION – CANDIDACY – ELECTION – REMOVAL AND DISMISSAL OF MEMBERS OF THE BOARD OF DIRECTORS

Article 11. Qualifications of members of the Board of Directors

In addition to the qualifications and requirements for members of the Board of Directors as prescribed in Article 155 of the Enterprise Law and the Company's Charter, members of the Company's Board of Directors shall satisfy the following qualifications and requirements:

- *The professional expertise and experience in business management of the Company; it is not mandatory for such members to be shareholders of the Company, unless otherwise stipulated in the Company's Charter.*
- *May concurrently serve as a member of the Board of Directors of other companies; however, such individual must not concurrently hold membership on the Board of Directors of more than five (05) other companies.*
- *Members of the Board of Directors are not required to be shareholders of the Company.*
- *The Chairman of the Board of Directors is not allowed to hold the position of General Director at the same time.*

Article 12. Nomination and Candidacy Procedures for Election to the Board of Directors

12.1. A shareholder or a group of shareholders holding from ten percent (10%) to less than twenty percent (20%) of the total voting shares shall be entitled to nominate one (01) candidate; from twenty percent (20%) to less than thirty percent (30%) may nominate up to two (02) candidates; from thirty percent (30%) to less than forty percent (40%) may nominate up to three (03) candidates; from forty percent (40%) to less than fifty percent (50%) may nominate up to four (04) candidates; from fifty percent (50%) to less than sixty percent (60%) may nominate up to five (05) candidates; from sixty percent (60%) to less than seventy percent (70%) may nominate up to six (06) candidates; from seventy percent (70%) to eighty percent (80%) may nominate up to seven (07) candidates; and from eighty percent (80%) to less than ninety percent (90%) may nominate up to eight (08) candidates.

12.2. Where the number of candidates nominated and self-nominated for the Board of Directors remains insufficient, the incumbent Board of Directors may nominate additional candidates or organize nominations in accordance with a nomination mechanism that has been clearly disclosed and approved by the General Meeting of Shareholders prior to the implementation of such nominations in accordance with applicable laws.

12.3. The list, curriculum vitae, and relevant information of candidates nominated or self-nominated for election to the Board of Directors and the Supervisory Board shall be submitted to the incumbent Board of Directors.

12.4. Where candidates have been identified in advance, information relating to candidates for the Board of Directors shall be included in the documents for the General Meeting of Shareholders and disclosed on the Company's website at least ten (10) days prior to the opening date of the General Meeting of Shareholders, so that shareholders may review such candidates before voting. Candidates for the Board of Directors must provide a written undertaking confirming the truthfulness, accuracy, and reasonableness of the disclosed personal information and undertake to perform their duties honestly if elected as members of the Board of Directors.

Article 13. Election of Members of the Board of Directors

13.1. The election of members of the Board of Directors shall be conducted using the cumulative voting method, whereby each shareholder has the total number of votes corresponding to the total number of shares multiplied by the number of elected members of the Board of Directors and the shareholders have the right to place all their votes in one or more candidates or distribute such votes proportionately.

13.2. Ballots shall be pre-printed by the Organizing Committee and shall include the list of candidates arranged in alphabetical order in accordance with the Vietnamese alphabet, indicate the number of shares or voting rights, and bear the seal of the Company.

13.3. A shareholder shall be entitled to vote for himself/herself if his/her name appears on the list of candidates stated on the ballot.

13.4. Ballots shall be distributed at the General Meeting of Shareholders. Each ballot shall contain the names of candidates for the Board of Directors, information on the shareholder, and the total number of voting shares represented by such shareholder. Shareholders must verify the number of shares stated on the ballot, and in case of any discrepancy, must notify the Company immediately upon receipt of the ballot.

13.5. An invalid ballot shall be any ballot falling into one or more of the following cases:

- ballot not issued by the Vote Counting Committee;
- A ballot where the total number of votes cast for candidates exceeds the total voting rights of such shareholder (including owned and proxy votes);
- A ballot containing erasures or alterations; or a ballot listing persons not included in the list of nominated and self-nominated candidates approved by the General Meeting of Shareholders prior to the election;
- Other cases as prescribed by law or as decided by the General Meeting of Shareholders.

13.6. Elected members of the Board of Directors shall be determined in accordance with the Enterprise Law, the Company's Charter, and the election regulations approved by the General Meeting of Shareholders prior to the election.

13.7. The election results shall be recognized upon approval of the election minutes by the Chairperson of the meeting and adoption of the relevant resolution by the General Meeting of Shareholders.

Article 14. Election of the Chairman of the Board of Directors

14.1. Following the announcement of the election results of members of the Board of Directors by the General Meeting of Shareholders, the Board of Directors shall elect one of its members to serve as the Chairman of the Board of Directors.

14.2. The Chairman of the Board of Directors shall not concurrently hold the position of General Director of the Company.

Article 15. Cases of Removal, Dismissal, and Replacement of Members of the Board of Directors

A member of the Board of Directors may be removed, dismissed, or replaced in the cases prescribed under Article 160 of the Enterprise Law and Article 24 of the Company's Charter, including but not limited to the following:

15.1. Failing to satisfy the qualifications and requirements for membership of the Board of Directors as prescribed by the Enterprise Law, the Company's Charter, or being prohibited by law from serving as a member of the Board of Directors;

15.2. No longer meeting the eligibility requirements to serve as a member of the Board of Directors in accordance with the Enterprise Law, the Company's Charter, or being prohibited by law from serving as a member of the Board of Directors;

15.3. Submitting a written resignation letter to the Board of Directors;

15.4. Being subject to restrictions on or loss of civil act capacity;

15.5. Being absent from the activities of the Board of Directors for a continuous period of six (06) months without approval from the Board of Directors, except in cases of force majeure;

15.6. Being replaced pursuant to a resolution of the General Meeting of Shareholders in cases of death or being declared missing, including cases where such person is declared deceased by a competent court;

15.7. Providing false personal information at a material level, as determined by the incumbent Board of Directors, when submitting such information to the Company as a candidate for the Board of Directors;

15.8. Other cases as prescribed by applicable laws and the Company's Charter.

Article 16. Disclosure of Election, Removal, Dismissal, and Replacement of Members of the Board of Directors

Any election, removal, dismissal, or replacement of members of the Board of Directors shall be publicly disclosed in accordance with the laws on securities and the securities market.

CHAPTER IV. ORDER AND PROCEDURES FOR CONVENING AND CONDUCTING MEETINGS OF THE BOARD OF DIRECTORS

Article 17. Notice of Meetings of the Board of Directors

17.1. The Chairman of the Board of Directors or the person convening the meeting of the Board of Directors shall send a notice of meeting at least three (03) working days prior to the meeting date. Such notice shall specify the time and venue of the meeting, the agenda, and matters to be discussed and resolved. The notice shall be accompanied by relevant documents to be used at the meeting and voting ballots of members.

17.2. The notice of meeting may be delivered by mail, facsimile, email, or other means, provided that it is sent to the registered contact address of each member of the Board of Directors and the Supervisory Board members as recorded by the Company.

Article 18. Conditions for Convening Meetings of the Board of Directors

18.1. The Chairman of the Board of Directors shall convene regular and extraordinary meetings of the Board of Directors, and shall determine the agenda, time, and venue of the meeting at least seven (07) days prior to the proposed meeting date. The Chairman may convene meetings at any time as deemed necessary, but at least once every quarter.

18.2. The Chairman shall convene extraordinary meetings when deemed necessary for the interests of the Company. In addition, the Chairman must convene a meeting without undue delay upon receipt of a written request stating the purpose and matters to be discussed from any of the following:

- The General Director or at least five (05) members of the management team;
- At least two (02) members of the Board of Directors;
- The Chairman of the Board of Directors;
- The Supervisory Board or any Independent Director.

18.3. Meetings requested under Clause 18.2 must be held within seven (07) days from the date of receipt of the request. If the Chairman refuses to convene such meeting without valid reason, he/she shall be liable for any damages incurred by the Company, and the requesting parties shall have the right to convene the meeting in place of the Chairman.

18.4. At the request of the independent auditor, the Chairman shall convene a meeting of the Board of Directors to discuss the audit report and the Company's financial and operational status.

18.5. A meeting of the Board of Directors shall be validly conducted when at least three-quarters (3/4) of the total number of members are present in person or represented by authorized representatives, if approved by a majority of the Board of Directors. If the quorum is not met, a second meeting shall be convened within seven (07) days from the originally scheduled date. Such second meeting shall be conducted if more than one-half (1/2) of the members are present.

18.6. Meetings of the Board of Directors may be held at the Company's registered office or at any other location within or outside Vietnam as decided by the Chairman and approved by the Board of Directors.

Article 19. Voting Procedures

19.1. A member of the Board of Directors may submit his/her vote to the meeting by mail, facsimile, or email. In the case of submission by mail, the voting ballot must be placed in a sealed envelope and delivered to the Board of Directors no later than one (01) hour prior to the opening of the meeting. Such ballots shall only be opened in the presence of all attendees.

19.2. Except as provided in Clause 19.1, each member of the Board of Directors or his/her authorized representative (as provided in Clause 18.5 of these Regulations) attending the meeting in person shall have one (01) vote.

19.3. A member of the Board of Directors shall not vote on any contract, transaction, or proposal in which such member or his/her related person has an interest that conflicts or may conflict with the interests of the Company. Such member shall not be counted toward the quorum required for meetings concerning such matters.

19.4. Pursuant to Article 167 of the Law on Enterprises, where an issue arises during a Board meeting relating to the interests or voting rights of a member, and such member does not voluntarily waive his/her voting right, the chairperson of the meeting shall make the final decision, unless the nature and scope of such interest have not been fully disclosed.

19.5. A member benefiting from a contract as stipulated in Article 39 of the Company's Charter shall be deemed to have a material interest in such contract.

19.6. Members of the Supervisory Board shall have the right to attend meetings of the Board of Directors and participate in discussions but shall not have voting rights.

Article 20. Adoption of Resolutions of the Board of Directors

20.1. The Board of Directors shall adopt decisions and pass resolutions on the basis of approval by a majority of the attending members. In the event that the number of votes in favor and against are equal, the vote of the Chairman of the Board of Directors shall be the casting vote. This provision shall apply only where the votes in favor and against of the attending members are equal. Where the votes in favor and against are equal but there exists an abstention from another attending member, such provision shall not apply; in such case, the votes in favor shall be deemed insufficient to constitute more than one-half (1/2), and the relevant decision or resolution shall be deemed not adopted.

20.2. A resolution adopted by way of written consultation shall be approved upon receiving affirmative opinions from a majority of members of the Board of Directors entitled to vote. Such resolution shall have the same validity and effect as a resolution adopted at a meeting of the Board of Directors.

Article 21. Minutes of Meetings of the Board of Directors

21.1. Meetings of the Board of Directors must be recorded in minutes and may be audio-recorded or otherwise recorded and stored in electronic form. The minutes shall be prepared in Vietnamese and may also be prepared in a foreign language. Where such minutes are subject to disclosure under the laws on securities, they must be translated into English. The minutes shall include, inter alia, the following principal contents:

- Name, head office address, and enterprise registration number of the Company;
- Purpose, agenda, and contents of the meeting; time and venue of the meeting;
- Full names of attending members or their authorized representatives and the method of attendance; names of absent members and reasons for absence;
- Matters discussed and voted upon at the meeting;
- Summary of opinions expressed by each attending member in chronological order of the meeting;
- Voting results, clearly indicating members voting in favor, against, and abstaining; matters approved; full names and signatures of the chairperson and the minute-taker.

21.2. The minutes of the Board meeting must be approved and unanimously adopted at the meeting of the Board of Directors.

21.3. The minutes of meetings of the Board of Directors and documents used at such meetings must be retained at the Company's head office.

21.4. Minutes prepared in Vietnamese and in a foreign language (if any) shall have equal validity. In case of discrepancies between the Vietnamese version and the foreign language version, the Vietnamese version shall prevail.

21.5. The Chairman of the Board of Directors shall be responsible for sending the minutes of the Board meeting to all members, and such minutes shall constitute prima facie evidence of the matters transacted at the meeting.

Article 22. Disclosure of Resolutions of the Board of Directors

The Company shall be responsible for disclosing resolutions of the Board of Directors internally and to competent authorities (if required), or via mass media and on the Company's website, in accordance with the procedures and regulations of the Law on Enterprises and applicable laws on securities and the securities market.

CHAPTER V. NOMINATION, CANDIDACY, ELECTION, REMOVAL AND DISMISSAL OF MEMBERS OF THE SUPERVISORY BOARD

Article 23. Qualifications and Criteria of Members of the Supervisory Board

Members of the Supervisory Board must satisfy the following qualifications and conditions:

- Be trained in one of the following disciplines: economics, finance, accounting, auditing, law, business administration, or other fields relevant to the Company's business operations;
- Have full legal capacity and not fall within the categories of persons prohibited from establishing and managing enterprises in accordance with the Law on Enterprises;
- Not be the spouse, biological or adoptive parent, child, or sibling of any member of the Board of Directors, the General Director, or other managers of the Company;
- Not hold any managerial position within the Company; not necessarily be a shareholder or an employee of the Company;
- Not work in the accounting or finance department of the Company;
- Not be a member or employee of an independent auditing firm that has audited the Company's financial statements within the preceding three (03) consecutive years;
- Satisfy other criteria and conditions as prescribed by applicable laws and the Company's Charter.

Article 24. Nomination and Candidacy of Supervisory Board Members by Shareholders or Groups of Shareholders

The nomination and candidacy of members of the Supervisory Board shall be conducted in the same manner as the nomination and candidacy of members of the Board of Directors as provided in Article 12 of these Regulations. The nomination rights of shareholders or groups of shareholders shall be as follows:

- Shareholders or groups of shareholders holding at least ten percent (10%) of the total voting shares may aggregate their voting rights to nominate candidates to the Supervisory Board. From 10% to less than 20%: nominate one (01) candidate. From 20% to less than 30%: nominate up to two (02) candidates. From 30% to less than 40%: nominate up to three (03) candidates. From 40% to less than 50%: nominate up to four (04) candidates. From 50% to less than 65%: nominate up to five (05) candidates. From 65% or more: nominate the full number of Supervisory Board candidates.
- Where the number of candidates nominated or self-nominated is insufficient, the incumbent Supervisory Board may nominate additional candidates or organize nominations in accordance with a clearly disclosed mechanism, subject to approval by the General Meeting of Shareholders prior to implementation.

Article 25. Election of Members of the Supervisory Board

Members of the Supervisory Board shall be elected by the cumulative voting method in accordance with Clause 18.3, Article 18 of the Company's Charter and Article 148 of the Law on Enterprises.

Article 26. Cases of Removal and Dismissal of Members of the Supervisory Board

26.1. A member of the Supervisory Board shall be removed from office in the following cases:

- No longer satisfies the qualifications and conditions as prescribed by the Law on Enterprises;
- Submits a resignation letter which is accepted;
- Death (including natural death or death as declared by a court) or being declared missing;
- By decision of the General Meeting of Shareholders;
- Other cases as provided by applicable laws and the Company's Charter.

26.2. A member of the Supervisory Board shall be dismissed in the following cases:

- Failure to fulfill assigned duties and responsibilities;
- Failure to exercise rights and perform obligations for six (06) consecutive months, except in cases of force majeure;
- Serious breach or repeated breaches of obligations of a Supervisory Board member as prescribed by the Law on Enterprises and the Company's Charter;
- By decision of the General Meeting of Shareholders;
- Other cases as provided by applicable laws and the Company's Charter.

Article 27. Disclosure of Election, Removal and Dismissal of Supervisory Board Members

Information on the election, removal, and dismissal of members of the Supervisory Board must be disclosed in accordance with applicable laws on securities and the securities market.

CHAPTER VI. SELECTION, APPOINTMENT AND REMOVAL OF EXECUTIVE OFFICERS OF THE COMPANY

Article 28. Qualifications of Executive Officers of the Company

28.1. The qualifications and conditions for the General Director shall comply with Article 162 of the Law on Enterprises.

28.2. Qualifications and conditions for appointment of Deputy General Director:

- Have full legal capacity and not fall within the categories of persons prohibited from managing enterprises.
- Possess professional qualifications in one or more areas relevant to the Company's business operations, and have the capability to organize, direct, and implement assigned tasks within their designated scope.
- Education and experience: hold at least a bachelor's degree in relevant fields; have at least five (05) years of practical experience in one or more areas of the Company's business operations as of the appointment date.

28.3. Qualifications and conditions for appointment of the Chief Accountant:

- Meet the standards and conditions as prescribed by the Law on Accounting and other applicable laws.
- Ethical standards: demonstrate professional integrity, honesty, and compliance with, and commitment to safeguarding, applicable laws and internal regulations on financial and economic management.
- Education: possess at least a bachelor's degree in accounting or a related discipline; have at least five (05) years of practical experience in accounting as of the appointment date.
- Hold a Chief Accountant certificate in accordance with applicable accounting laws.

28.4. Other Executive Officers: The qualifications and conditions for appointment shall be the same as those applicable to Deputy General Director.

Article 29. Procedures for Appointment of Executive Officers

29.1. General Director:

The Board of Directors shall appoint one (01) member of the Board of Directors as the General Director and shall enter into an agreement specifying salary, remuneration, benefits, and other relevant terms. Information on the salary, allowances, and benefits of the General Director must be reported at the Annual General Meeting of Shareholders and disclosed in the Company's annual report.

Members of the Board of Directors may nominate candidates or self-nominate for the position of General Director. Where there are multiple candidates, the Board of Directors may review, interview, and carry out other necessary procedures (including consultation with key management personnel) to select the appointee.

29.2. The nomination dossier submitted to the Board of Directors for the appointment of the General Director shall be prepared by the nominating party and shall include:

- Curriculum vitae prepared by the candidate, detailing personal background, education, and professional experience; self-assessment of work performance;
- Certified copies of academic degrees, diplomas, and professional certificates;
- Inspection, audit, or investigation conclusions (if any), and other relevant supporting documents.

Such documents must be provided to members of the Board of Directors together with the meeting materials, unless otherwise agreed by the Board. The Board of Directors shall pass a resolution on the appointment, and the Chairman shall issue the appointment decision.

29.3. Deputy General Director, the Chief Accountant, and other Executive Officers shall be appointed by the Board of Directors based on the recommendation of the General Director. The appointment dossier shall follow the same requirements as those for the General Director.

Article 30. Employment Contracts with Executive Officers

Following the issuance of an appointment decision, the Chairman of the Board of Directors shall enter into an employment contract (or an amendment thereto) with the Executive Officer.

The employment contract must clearly specify principles of remuneration, income levels, benefits, responsibilities, and authority. Such contract must comply with applicable labor laws and the Company's Charter.

Article 31. Resignation and Removal of Executive Officers

31.1. An Executive Officer wishing to resign must submit a written resignation to the Board of Directors. Within thirty (30) days from receipt of such resignation, the Board of Directors shall consider and make a decision. Pending any opinion or decision of the Board of Directors, such Executive Officer shall continue to perform his/her duties in the position to which he/she has been appointed.

31.2. The Board of Directors may remove an Executive Officer in the following cases:

- Organizational needs, including reassignment or rotation of personnel;
- Health conditions insufficient to continue performing duties;
- Failure to fulfill assigned duties or violations of internal rules or applicable laws that do not yet warrant dismissal or termination of the employment contract;
- Other cases as provided by applicable laws and the Company's Charter.

Article 32. Disclosure of Appointment and Removal of Executive Officers

The Company shall announce the appointment and removal of Executive Officers internally and disclose such information in accordance with applicable laws on securities, other relevant laws, and the Company's Charter.

CHAPTER VII. COORDINATION BETWEEN THE BOARD OF DIRECTORS, THE SUPERVISORY BOARD AND THE GENERAL DIRECTOR

VII.1. BOARD OF DIRECTORS

Article 33. Allocation of Duties and Responsibilities among Members of the Board of Directors

33.1. The Chairman of the Board of Directors shall preside over and direct the activities of the Board of Directors. In the event that the Chairman is absent or unable to perform his/her duties, the Chairman may authorize the Vice Chairman or another member of the Board of Directors to exercise the rights and perform the duties of the Chairman. In the absence of such authorization, the remaining members of the Board shall elect one among themselves to act as Chairman on an interim basis.

33.2. The Board of Directors shall assign its members to be responsible for specific areas of work. Members of the Board shall perform their duties on the basis of being fully informed and shall act in good faith, with due care and diligence, in the best interests of the Company and its shareholders.

33.3. Members of the Board of Directors shall exercise their rights and perform their obligations in accordance with applicable laws and the Company's Charter; undertake responsibilities as assigned by the Board of Directors; and shall bear personal responsibility for the tasks assigned to them.

Article 34. Working Conditions of the Board of Directors

34.1. The Board of Directors shall utilize the organizational apparatus and the corporate seal of the Company in exercising its powers and performing its duties.

34.2. The Company's office shall be responsible for receiving and forwarding correspondence and documents of the Board of Directors. All correspondence and documents shall be forwarded to the Chairman of the Board of Directors for handling, unless addressed specifically to an individual member.

34.3. Members of the Board of Directors shall have the right to directly request the General Director, Deputy General Director, other Executive Officers, and management personnel of the Company to provide information relating to areas under their responsibility. Such personnel shall provide timely, complete, and accurate information and documents as requested.

34.4. The time limit for providing or responding to information requests shall not exceed three (03) days from receipt of such request. Where timely provision is not possible, a delayed response may be made but shall not exceed five (05) days.

34.5. Members of the Board of Directors shall not directly assign tasks to employees of the Company without going through the General Director or the relevant department head, except where such employees are specifically assigned to work directly with that member.

34.6. Operating expenses of the Board of Directors shall be certified by the Chairman and recorded as expenses of the Company.

Article 35. Relationship between the Board of Directors and the Supervisory Board

The Board of Directors shall be subject to the supervision of the Supervisory Board in accordance with the Company's Charter and shall facilitate the Supervisory Board in the performance of its duties.

Article 36. Reporting Obligations to the Supervisory Board

36.1. The Board of Directors or individual members thereof shall be responsible for providing documents and explanations to the Supervisory Board upon request.

36.2. The Company Secretary or any individual/department assisting the Board of Directors shall be responsible for sending copies of decisions and resolutions of the Board of Directors to the Head of the Supervisory Board to enable the Supervisory Board to perform its duties.

Article 37. Participation of the Supervisory Board in Meetings of the Board of Directors

37.1. The Chairman of the Board of Directors shall invite representatives of the Supervisory Board to attend and provide opinions at meetings of the Board of Directors.

37.2. Members of the Supervisory Board shall have the right to attend meetings of the Board of Directors and to participate in discussions but shall not have voting rights.

VII.2 GENERAL DIRECTOR

Article 38. Duties and Powers of the General Director

38.1. The General Director of the Company shall be appointed, removed, or dismissed by the Board of Directors.

38.2. The General Director shall be responsible for the day-to-day management and operation of the Company and shall be subject to the supervision of the Board of Directors. The General Director shall be accountable to the Board of Directors and to the law for the performance of his/her rights and duties.

38.3. The specific duties and powers of the General Director shall be stipulated in the Company's Charter.

Article 39. Responsibilities of the General Director in Preparing the Contents of Meetings of the Board of Directors

The General Director shall prepare matters to be discussed and decided at meetings of the Board of Directors or the General Meeting of Shareholders within the scope of his/her management authority or as assigned by the Chairman of the Board of Directors.

Article 40. Working Relationship between the Board of Directors and the General Director

40.1. The General Director shall be the highest executive authority in charge of the Company's operational activities and shall be responsible for studying and developing business plans for submission to the Board of Directors, and for organizing the implementation of resolutions and decisions of the General Meeting of Shareholders and the Board of Directors.

40.2. The General Director shall have the right to refuse to implement and to reserve his/her opinion with respect to decisions of the Board of Directors if such decisions are deemed contrary to law or to State regulations, and shall promptly report and provide written explanations to the Board of Directors and the Supervisory Board.

40.3. The Board of Directors may suspend or annul the implementation of decisions of the General Director if such decisions are deemed to be contrary to law or in violation of the Company's Charter, resolutions, or decisions of the Board of Directors.

40.4. The General Director shall have the authority to make decisions beyond his/her competence in emergency situations (including natural disasters, war, fire, or unexpected incidents), but shall be fully responsible for such decisions and must promptly report to the Board of Directors at the earliest possible time.

40.5. The General Director shall be responsible for explaining any losses or inefficiencies for each period and proposing remedial plans to the Board of Directors and the General Meeting of Shareholders. In the event of continuous losses and failure to develop viable remedial measures, the Board of Directors shall adopt a resolution to dismiss the General Director.

VII.3. SUPERVISORY BOARD

Article 41. Principles of Operation of the Supervisory Board

41.1. The Supervisory Board shall operate on a collective basis.

41.2. Members of the Supervisory Board shall bear individual responsibility for their respective duties and shall be accountable to the General Meeting of Shareholders and to the law for their supervisory conclusions regarding the development of the Company.

41.3. The objective of the Supervisory Board is to safeguard the interests of shareholders and the Company, contribute to the sustainable development of the Company, promote internal cohesion among shareholders, and ensure a balance of interests among different divisions within the Company.

41.4. The Supervisory Board shall ensure the normal operation of the Company and the Board of Directors and shall not cause disruption to the day-to-day business operations of the Company.

41.5. The Supervisory Board shall comply with applicable laws while ensuring reasonableness and practicality in its activities.

41.6. The Supervisory Board shall listen, take preventive actions, and proactively detect and prevent risks that may lead to acts detrimental to the interests of the Company and its shareholders.

41.7. The Supervisory Board shall promote transparency in relationships and disclosure of interests.

41.8. Members of the Supervisory Board shall act diligently and with integrity, adopting a flexible yet effective approach in performing their duties.

Article 42. Relationship between the Board of Directors, the General Director, and the Supervisory Board

42.1. The Supervisory Board shall maintain regular coordination with the Board of Directors, keep the Board of Directors informed of its operational results, and consult with the Board of Directors before submitting reports, findings, and recommendations to the General Meeting of Shareholders.

42.2. The Supervisory Board shall propose measures to supplement, amend, and improve the organizational and management structure of the Company and recommend that the Board of Directors submit such proposals to the General Meeting of Shareholders at the nearest meeting.

42.3. The Supervisory Board shall report to the General Meeting of Shareholders on the accuracy, truthfulness, reasonableness, and legality of the Company's accounting records, bookkeeping, financial statements, and other reports, as well as the legality of the management and operation of the Company's business activities.

42.4. The Supervisory Board shall retain declarations of interests of the Company's Executive Officers in order to monitor civil and commercial transactions involving such persons and their related parties or affiliated entities, for the purpose of detecting and supervising such transactions and preventing potential damage to the Company and its shareholders.

42.5. The Supervisory Board shall receive shareholders' complaints relating to the management and operation of the Company, conduct verification and investigation of such complaints, consult with the Board of Directors, and provide responses to shareholders.

42.6. The Supervisory Board shall have the authority, on behalf of the Company, to receive inspection and audit delegations from competent state authorities, directly work with such authorities, and provide documents upon request. The Supervisory Board shall also have the right to refuse to cooperate with inspection or audit delegations where it reasonably determines that such inspections or audits are not conducted in accordance with applicable laws.

42.7. The Board of Directors, its members, the General Director, Deputy General Director, the Chief Accountant, and other management personnel shall provide full and timely information and documents relating to the Company's operations upon request of the Supervisory Board, unless otherwise decided by the General Meeting of Shareholders.

42.8. The Supervisory Board shall not disclose confidential information of the Company and shall bear individual responsibility for the use of such confidential information.

42.9. Requests for information by the Supervisory Board and the use of such information shall not adversely affect the management and operation of the Company.

CHAPTER VIII. PROVISIONS ON PERFORMANCE EVALUATION, REWARDS AND DISCIPLINARY MEASURES APPLICABLE TO MEMBERS OF THE BOARD OF DIRECTORS, MEMBERS OF THE SUPERVISORY BOARD, THE GENERAL DIRECTOR, OTHER EXECUTIVE OFFICERS AND MANAGEMENT PERSONNEL

Article 43. Performance Evaluation of Members of the Board of Directors, Members of the

Supervisory Board, and the General Director

43.1. On an annual basis, based on the assigned functions and duties, the Board of Directors shall evaluate the performance and level of fulfillment of assigned responsibilities of each member of the Board of Directors, the General Director, and other Executive Officers.

43.2. The Head of the Supervisory Board shall organize the evaluation of the performance and fulfillment of assigned duties of each member of the Supervisory Board.

43.3. The General Director shall be responsible for organizing the evaluation of management personnel (appointed by the General Director) based on the Company's regulations and the annual performance results of each department/unit and of the Company as a whole. Performance shall be classified into the following categories: Excellent performance; Satisfactory performance; and Unsatisfactory performance.

Article 44. Rewards

44.1. On an annual basis, based on the evaluation results of the Board of Directors, the Supervisory Board, and the Executive Officers, the General Director shall submit to the Board of Directors (with respect to the executive apparatus) proposals for rewards for individuals in accordance with their performance classification under Article 43 of these Regulations.

44.2. Forms of rewards may include cash bonuses, shares, or other forms (if any).

44.3. The funding for rewards shall be drawn from the Company's reward fund.

44.4. The level of rewards shall be determined annually based on the Company's actual circumstances.

Article 45. Handling of Violations and Disciplinary Measures

45.1. On an annual basis, based on the results of business performance, the level and form of disciplinary measures shall be determined in accordance with applicable laws and the Company's regulations.

45.2. Members of the Board of Directors, the General Director, other Executive Officers, and management personnel who fail to perform their duties with due care, diligence, and professional competence shall be liable for any damage caused.

45.3. Members of the Board of Directors, the General Director, other Executive Officers, and management personnel who commit violations of applicable laws or the Company's regulations in the course of performing their duties shall, depending on the severity of the violation, be subject to disciplinary measures, administrative sanctions, or criminal liability in accordance with law. Where damage is caused to the Company, its shareholders, or other parties, compensation shall be made in accordance with applicable laws.

CHAPTER IX. SELECTION - APPOINTMENT - DISMISSAL OF THE PERSON IN CHARGE OF CORPORATE GOVERNANCE

Article 46. Appointment of the Person in Charge of Corporate Governance

46.1. The Board of Directors shall appoint at least one (01) person as the Person in Charge of Corporate Governance to support the effective implementation of the Company's corporate governance.

46.2. The term of office of the Person in Charge of Corporate Governance shall be determined by the Board of Directors, but shall not exceed five (05) years.

46.3. The Person in Charge of Corporate Governance may concurrently serve as the Company Secretary in accordance with the Law on Enterprises and the Company's Charter.

Article 47. Qualifications of the Person in Charge of Corporate Governance

The Person in Charge of Corporate Governance must satisfy the following qualifications:

47.1. Have knowledge of applicable laws.

47.2. Not concurrently work for an independent auditing firm currently auditing the Company's financial statements.

47.3. Meet other criteria as prescribed by applicable laws and as determined by the Board of Directors.

Article 48. Rights and Obligations of the Person in Charge of Corporate Governance

48.1. Advise the Board of Directors on the organization of meetings of the General Meeting of Shareholders in accordance with applicable regulations and on matters relating to the relationship between the Company and its shareholders;

48.2. Prepare meetings of the Board of Directors, the Supervisory Board, and the General Meeting of Shareholders upon request of the Board of Directors or the Supervisory Board;

48.3. Advise on meeting procedures and attend such meetings;

48.4. Advise on procedures for preparing resolutions of the Board of Directors in compliance with applicable laws;

48.5. Provide financial information, copies of minutes of meetings of the Board of Directors, and other information to members of the Board of Directors and members of the Supervisory Board;

48.6. Monitor and report to the Board of Directors on the Company's information disclosure activities; ensure confidentiality of information in accordance with applicable laws and the Company's Charter;

48.7. Perform other rights and obligations as prescribed by applicable laws and the Company's Charter.

Article 49. Removal of the Person in Charge of Corporate Governance

The Board of Directors may dismiss the Person in Charge of Corporate Governance when necessary, provided that such dismissal is not contrary to applicable labor laws.

Article 50. Disclosure of Appointment and Removal of the Person in Charge of Corporate Governance

The Company shall notify the appointment and removal of the Person in Charge of Corporate Governance and shall disclose such information in accordance with applicable laws on securities, other relevant laws, and the Company's Charter.

CHAPTER X. REPORTING AND INFORMATION DISCLOSURE

Article 51. Disclosure Obligations

51.1. The Company shall be obliged to fully, accurately and promptly disclose periodic and extraordinary information on its business operations, financial status, and corporate governance to shareholders and the public.

51.2. The information and methods of disclosure shall comply with the provisions of law, the Company's Charter and the Company's Information Disclosure Regulations.

51.3. The Company shall also timely, fully and accurately disclose other information that may affect securities prices and influence decisions of shareholders and investors.

51.4. Information disclosure shall be conducted in a manner that ensures equal and simultaneous access for shareholders and the investing public. The language used in disclosures must be clear, comprehensive and not misleading.

Article 52. Disclosure of Corporate Governance Information

52.1. The Company shall disclose information on its corporate governance at the Annual General Meeting of Shareholders and in its annual reports in accordance with the laws on securities and the securities market, which shall include at least the following:

- Members and structure of the Board of Directors and the Supervisory Board; Activities of the BOD and SB; Plans to improve corporate governance effectiveness; Remuneration and expenses of members of the BOD, Executive Officers and the SB;
- Information on share transactions of the Company conducted by members of the BOD, the Executive Officers, the SB, major shareholders and other transactions by these people and their related persons;
- Any non-compliance with the Regulations, causes thereof and remedial measures.

52.2. The Company shall be obliged to prepare semi-annual (06 months) reports and disclosure corporate governance information in accordance with the laws of the State Securities Commission of Vietnam and the Stock Exchange. Such reports must also be published on the Company's official website.

Article 53. Organization of Information Disclosure

The Company shall organize information disclosures with the following principal content:

53.1. To develop and promulgate regulations on information disclosure in accordance with the Law on Securities and guiding documents.

53.2. To appoint at least one officer responsible as the focal point for information disclosure. This person may be the Company Secretary or a managerial officer holding concurrent responsibilities and must:

- Possess knowledge of finance and accounting and have adequate IT skills.
- Publicly disclose their name, working phone number, and email address so that the State Securities Commission of Vietnam, the Stock Exchange, competent authorities, and shareholders can easily contact them.
- Have sufficient time to perform assigned duties, particularly in liaising with shareholders, recording their opinions, and periodically publishing responses to shareholders' opinions and corporate governance matters.
- Be responsible for disclosing Company information to the State Securities Commission, the Stock Exchange, competent authorities, and the investing public in accordance with law and the Company's Charter.

CHAPTER XI. REPORTING, SUPERVISION, AND HANDLING OF VIOLATIONS

Article 54. Reporting

On an annual basis, the Company shall be obliged to report and disclose information on the implementation of corporate governance in accordance with regulations of the State Securities Commission, the Stock Exchange and other competent authorities as prescribed by law.

Article 55. Supervision

55.1. Relevant units, individuals, organizations and shareholders of the Company shall be subject to supervision of corporate governance by the State Securities Commission, the Stock Exchange and other competent authorities in accordance with law.

55.2. The Company and relevant organizations, individuals, shall be obliged to provide timely, accurate information, documents and data related to corporate governance activities and to provide explanations upon request of the State Securities Commission.

Article 56. Handling of Violations

In the event that relevant units, individuals and organizations violate or fail to comply with this Regulation, depending on the nature and severity of the violation, they shall be subject to administrative sanctions or criminal liability in accordance with law.

CHAPTER XII. AMENDMENTS AND SUPPLEMENTS TO THE REGULATIONS

Article 57. Amendments and Supplements to the Corporate Governance Regulations

57.1. Any amendment or supplementation of the Regulations shall be drafted and proposed by the BOD and submitted to the General Meeting of Shareholders for approval.

57.2. During implementation, if new issues arise that necessitate amendments or supplements to ensure compliance with legal regulations and the Company's actual operations, the Company may submit such matters to the BOD for consideration and decision.

57.3. In cases where relevant legal provisions are not addressed in these Regulations, or where new legal provisions differ from those herein, such legal provisions shall automatically apply and govern the Company's operations.

CHAPTER XIII. IMPLEMENTATION PROVISIONS

Article 58. Implementation Provisions

Members of the BOD, the Executive Management, the SB, Heads of departments, heads of affiliated units, shareholders and all employees of the Company shall be responsible for complying with this Regulation.

Article 59. Effectiveness

59.1. This Regulation consists of thirteen (13) chapters and fifty-nine (59) articles, adopted by the General Meeting of Shareholders of Viet Nam Germany Steel Pipe Joint Stock Company on April 17, 2026, and shall take full effect from such date.

59.2. These Regulations constitute the sole and official version of the Company. Copies or extracts thereof must bear the signature of the Chairman of the BOD or an authorized person.

VIET NAM GERMANY STEEL PIPE JOINT STOCK COMPANY

Chairman of the BOD

CÔNG TY CỔ PHẦN ỐNG THÉP VIỆT - ĐỨC VG PIPE

NGUYEN THI THANH THUY