

COMPARISON TABLE OF CURRENT INTERNAL REGULATIONS ON CORPORATE GOVERNANCE AND PROPOSED AMENDMENTS

Updated on 10/02/2025

| Article | Current Regulation | Proposed Amendments | Explanation | Update Team |
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| 3.2.d | d. Decide investment in or sale of assets that are worth at least 35% of the total assets written PVI's latest audited financial statement. | d. Decide investment, purchase or sale of assets that are worth at least 35% of the total assets written PVI's latest audited financial statement. | Harmonized with the Charter. | PCTT&QTRR |
| 3.2.k | k. Decide on budget or total remuneration, bonuses, and other benefits for the Board of Directors and the Supervisory Board. | k. Decide on budget or total remuneration, salaries , bonuses, and other benefits for the Board of Directors and Supervisory Board. | Aligned with the Charter. | PCTT&QTRR |
| 3.3.i | k. Decide on budget or total remuneration, bonuses, and other benefits for the Board of Directors and the Supervisory Board. | k. Decide on budget or total remuneration, salaries , bonuses, and other benefits for the Board of Directors and Supervisory Board. | Aligned with the Charter. | PCTT&QTRR |
| 3.3.m | m. Types and quantity of additional shares of each type and transfer of shares by founders within the first 03 years after the establishment date. | m. Plan for additional share issuance , types and quantity of additional shares of each type, convertible bonds, options, and others as proposed by the Board of Directors and the transfer of shares by founders within the first 03 years after the establishment date. | Consistently supplemented with the Charter. | PCTT&QTRR |
| 3.3.p | p. Investment in or sale of assets owned by PVI or Subsidiaries/branches that are worth at least 35% of the total assets of PVI and its subsidiaries, branches written latest audited financial statement | p. Investment, purchase or sale of assets owned by PVI or Subsidiaries/branches that are worth at least 35% of the total assets of PVI and its subsidiaries, branches reported in PVI's latest audited financial statement | Harmonized with the Charter. | PCTT&QTRR |
| 4.9.d | đ. Investment or sale of assets of PVI or Subsidiaries/branches that are worth at least 35% of the total assets PVI or Subsidiaries/ branches written in the latest financial statement. | dd. Decide investment, purchase or sale of assets owned by PVI or Subsidiaries/ branches that are worth at least 35% of the total assets of PVI and its subsidiaries, branches reported in the PVI's latest financial statement | Aligned with the Charter. | PCTT&QTRR |
| 4.12 | Decisions of the General Meeting of Shareholders regarding amendments and | Decisions of the General Meeting of Shareholders regarding amendments and | Aligned with the Charter. | PCTT&QTRR |

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| | supplements to the Charter, types of shares and number of shares offered, mergers, restructuring, dissolution of PVI, and sale of assets of PVI or its subsidiaries, branches, or purchase transactions valued at 35% or more of the total assets of PVI and its subsidiaries, branches as per the latest audited financial statement, will only be passed when 75% or more of the total number of votes of shareholders with voting rights are present in person or through authorized representatives present at the GMS. | supplements to the Charter, types of shares and number of shares offered, mergers, restructuring, dissolution of PVI, and investment, purchase, or sale of assets of PVI or its subsidiaries, branches, or purchase transactions valued at 35% or more of PVI's total assets and its subsidiaries, branches as per the latest audited financial statements of the parent company , will only be passed when 75% or more of the total number of votes of shareholders with voting rights are present in person or through authorized representatives present at the GMS. | | |
| 7.2.h | h) Approve contracts for purchase, sale, lending and other contracts and transactions that are worth at least 20% of the total assets written PVI's latest audited financial statement, contracts and transactions within the jurisdiction of the GMS as prescribed in Point d Clause 2 Article 138, Clause 1 and Clause 3 Article 167 of the Law on Enterprises. | h) Approve contracts for purchase, sale, borrowing , lending and other contracts and transactions that are worth at least 20% of the total assets reported in PVI's latest audited financial statement, except for contracts and transactions within the jurisdiction of the GMS as prescribed in Point d Clause 2 Article 138, Clause 1 and Clause 3 Article 167 of the Law on Enterprises. | Clarified for better understanding (as per YKVN Law Firm's advice on 14/11/2024). | PCTT&QTRR |
| 7.5 | Except where otherwise stipulated by Laws and the Charter, the Board of Directors may authorize its subordinates and managers to act on behalf of PVI to perform works. | Except where otherwise stipulated by Laws and the Charter, the Board of Directors may delegate powers to its subordinates and managers to act on behalf of PVI to perform works | Updated to be the same as the Charter. | PCTT&QTRR |
| 9 | Article 9. Remuneration, Bonus, and Other Benefits of the Members of the Board of Directors | Article 9. Remuneration, salary, bonus, and Other Benefits of the Members of the Board of Directors | The term "salary" has been added to align with actual practice and ensure | PCTT-QTRR |

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| | <p>a) The company is entitled to pay remunerations and bonuses to members of the Board of Directors according to business performance.</p> <p>b) Members of the Board of Directors are entitled to remunerations and bonuses. Remunerations are calculated according to the number of working days necessary for completion of their tasks and the daily rate. The Board of Directors shall estimate the remuneration of each member under unanimity rule. The total remunerations and bonuses for the Board of Directors shall be decided by the annual GMS.</p> <p>c) Remunerations of each member of the Board of Directors shall be recorded as the company's operating costs in accordance with regulations of law on corporate income tax, presented in a separate section of PVI's annual financial statement and reported at the annual GMS.</p> | <p>a) The company is entitled to pay remunerations, salary and bonuses to members of the Board of Directors according to business performance.</p> <p>b) Members of the Board of Directors are entitled to remunerations, salary and bonuses. Remunerations are calculated according to the number of working days necessary for completion of their tasks and the daily rate. The Board of Directors shall estimate the remuneration of each member under unanimity rule. The total remunerations, salary and bonuses for the Board of Directors shall be decided by the annual GMS.</p> <p>c) Remunerations, and salary of each member of the Board of Directors shall be recorded as the company's operating costs in accordance with regulations of law on corporate income tax, presented in a separate section of PVI's annual financial statement and reported at the annual GMS.</p> | <p>compliance with tax deduction requirements.</p> | |
| <p>10.7.5</p> | <p>In case of collecting written opinion of BOD members: a BOD's Resolution shall be considered valid only if majority i.e. more than fifty (50) per cent, of the BOD member's votes approved. Such Resolution shall have the same effect and validity as a Resolution adopted at a BOD meeting which is convened and held in accordance with the ordinary procedures. The Vote Counting Board includes: Chairman of the Board of Directors or Standing Vice Chairman of the Board of</p> | <p>In case of collecting written opinion of BOD members: a BOD's Resolution shall be considered valid only if majority i.e. more than fifty (50) per cent, of the BOD member's votes approved. Such Resolution shall have the same effect and validity as a Resolution adopted at a BOD meeting which is convened and held in accordance with the ordinary procedures. The Vote Counting Board includes: Chairman of the Board of Directors or Standing Vice Chairman of the Board of Directors who is the Head of the</p> | <p>Update Division's name.</p> | <p>PCTT-QTRR</p> |

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| | Directors who is the Head of the Board, the Person in charge of Corporate Governance is a member, the Head of the Supervisory Board supervises the counting of votes, and the Head of BOD's is the secretary. | Board, the Person in charge of Corporate Governance is a member, the Head of the Supervisory Board supervises the counting of votes, and the Company Secretary is the secretary. For the purpose of PVI's operation, BOD is allowed to issue resolution before the deadline of opinion collection when the majority of BOD members submit approval votes. | | |
| 11.1.a | BOD's functional Committees and BOD's Office/ Divisions are parts of organizational model of PVI, under BOD, and their establishment and dissolution are decided by BOD, basing on approval of GMS. BOD's functional Committees and BOD's Office/ Divisions have the function of advising, assisting BOD in implementation its authority, responsibility and are responsible to BOD for all activities within the assigned functions and duties | BOD's functional Committees and functional departments BOD's Office/ Divisions are parts of organizational model of PVI, under BOD, and their establishment and dissolution are decided by BOD, basing on approval of GMS. BOD's functional Committees and BOD's Office/ Divisions have the function of advising, assisting BOD in implementation its authority, responsibility and are responsible to BOD for all activities within the assigned functions and duties. While performing their advisory, consultancy, and assistance functions for the BOD, the Committees have the right to mobilize resources from PVI's functional divisions if necessary. | Remove the phrase "and the Departments/Offices under the BOD." Article 11.1.a should focus only on the Committees. Amend in accordance with Resolution 59 of the BOD. | PCTT-QTRR |
| 11.1.b | - BOD's Office/ Divisions include but not limited to: + Internal Audit Division; + BOD's Office | - BOD's Office/ Divisions include but not limited to: + Internal Audit Division; +BOD's Office | The regulations will be amended so that all functional departments assist both the BOD and the Committees, making listing unnecessary. Additionally, department names may change in the future. | PCTT-QTRR |
| | The functions, duties and authorities of the Committees and BOD's office are prescribed in writing by BOD. The | The functions, duties and authorities of the Committees and the functional divisions are prescribed in writing by BOD. The functions, | Amended in accordance with Resolution | PCTT-QTRR |

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| | functions, duties and authorities of Internal Audit Division are prescribed in the Internal Audit Regulations of PVI. | duties and authorities of Internal Audit Division are prescribed in the Internal Audit Regulations of PVI. | 59/2024/NQ-BOD of the BOD. | |
| 11.3 | Decisions of Committee are approved based on the majority approval of members of Committee who are members of BOD. In case the number of approval votes and disapproval votes are equal, Head of Committee will have the casting vote. | Decisions of Committee are approved based on the majority approval of members of Committee who are members of BOD . In case the number of approval votes and disapproval votes are equal, Head of Committee will have the casting vote. The Committee may collect votes at meetings, in writing, email or through other means as stipulated by the company's Board of Directors. In case of voting in writing or email, the document must be sent to the Head of Committee and the Committee Secretary before the scheduled meeting time or voting period via delivery service, fax, or email. The voting time is determined based on the receipt time of the delivery, fax, or email. Committee decisions based on this voting method have the same validity and effect as decisions approved by Committee members at a duly convened and organized meeting. | Adding regulations regarding the role of the Head of Committee and the method of written voting (in addition to direct voting at meetings). | PCTT-QTRR |