

VIETINBANK SECURITIES JOINT STOCK COMPANY

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**REGULATION ON THE ORGANIZATION AND OPERATION
OF THE BOARD OF SUPERVISORS OF VIETINBANK
SECURITIES JOINT STOCK COMPANY**

(Amended in December, 2025)

Hanoi, December 2025

REGULATION

ON THE ORGANIZATION AND OPERATION OF THE BOARD OF SUPERVISORS OF VIETINBANK SECURITIES JOINT STOCK COMPANY

(Approved for issuance under Resolution No. 02/2025/NQ-DHDCD-CKCT dated November 18, 2025 by the 2025 Extraordinary General Meeting of Shareholders and Meeting minutes No. 05.2025/BB-BKS-CKCT dated December 29, 2025 of the Board of Supervisors of VietinBank Securities Joint Stock Company)

CHAPTER I

GENERAL PROVISIONS

Article 1. Purpose

1. To stipulate the organization and operation of the Board of Supervisors of VietinBank Securities Joint Stock Company in accordance with the Charter of organization and operation of VietinBank Securities Joint Stock Company and other relevant provisions of laws.
2. To define the responsibilities and powers of relevant units and individuals in the organization and operation of the Board of Supervisors of VietinBank Securities Joint Stock Company.

Article 2. Governing scope

This Regulation governs:

1. The organizational structure of the Board of Supervisors;
2. The term of office; conditions and criteria for Supervisors;
3. The self-nomination, nomination, election, discharge and removal of Supervisors;
4. The rights and obligations of the Board of Supervisors, the Head of the Board of Supervisors and Supervisors;
5. The operating principles and working regime of the Board of Supervisors;
6. The working relationships of the Board of Supervisors;
7. Other matters relating to the organization and operation of the Board of Supervisors.

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Article 3. Subjects of application

The Board of Supervisors, Supervisors, Company Managers, and relevant individuals and Units of VietinBank Securities Joint Stock Company.

Article 4. Related documents

1. Law on Enterprises No. 59/2020/QH14 approved by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020;
2. Law on Securities No. 54/2019/QH14 approved by the National Assembly of the Socialist Republic of Vietnam on November 26, 2019;
3. Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing and guiding the implementation of certain articles of the Law on Securities;
4. Circular No. 121/2020/TT-BTC dated December 31, 2020 of the Ministry of Finance governing the operation of securities companies;
5. Circular No. 116/2020/TT-BTC dated December 31, 2020 of the Ministry of Finance guiding a number of articles on corporate governance applicable to 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;
6. The Charter of organization and operation of VietinBank Securities Joint Stock Company approved by the General Meeting of Shareholders;
7. The current Internal Regulations on Corporate Governance;
8. Other relevant documents.

Article 5. Explanation of terms and abbreviations

1. Explanation of Terms

- **Executive Board:** Includes the General Director, Deputy General Directors and Chief Accountant of VietinBank Securities Joint Stock Company.
- **Company:** Refers to VietinBank Securities Joint Stock Company;
- **Shareholder:** Means an organization or individual that owns at least one (01) share of the Company;

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- **Charter:** The Charter of organization and operation of VietinBank Securities Joint Stock Company;
- **Units:** Refer to Departments, Divisions, and other operational entities at the Company's Headquarters, Branches, Transaction Offices, and Representative Offices of the Company;
- The terms "**Related Persons**", "**Company Managers**", and other capitalized terms shall have the meanings ascribed to them in the Charter.

2. Abbreviations

GMS	: General Meeting of Shareholders
BOD	: Board of Directors
SSC	: State Securities Commission

CHAPTER II SPECIFIC PROVISIONS SECTION 1

ORGANIZATIONAL STRUCTURE OF THE BOARD OF SUPERVISORS; TERM OF OFFICE; CONDITIONS AND CRITERIA FOR SUPERVISORS; NOMINATION, ELECTION, DISCHARGE AND REMOVAL OF SUPERVISORS

Article 6. Organizational structure of the Board of Supervisors

1. The Company's Board of Supervisors has three (03) Supervisors.
2. The Supervisors do not necessarily have to be shareholders of the Company.
3. The Head of the Board of Supervisors shall be elected by the Board of Supervisors among the Supervisors by a majority vote;
4. The Board of Supervisors must have more than half of its members permanently residing in Vietnam. The Head of the Board of Supervisors must have a university degree or higher degree in one of the following majors: economics, finance, accounting, auditing, law, business administration, or a major related to the Company's business activities, and must not concurrently be a member of the board of supervisors or a manager of another securities company;
5. In the event that the number of members of the Board of Supervisors is below the minimum number prescribed in the Company's Charter, within thirty (30) days from the

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date that the event occurs, the BOD shall convene an extraordinary meeting of the GMS in accordance with clause 3 Article 25 of the Company's Charter to elect additional Supervisor(s) to ensure the required number of members of the Board of Supervisors.

Article 7. Supporting Units of the Board of Supervisors

1. Internal audit

The Internal Audit Committee, operating as a specialized unit under the BOD, shall support the Board of Supervisors in performing its functions and duties.

2. Other resources

- a) The Board of Supervisors has the right to use other resources of the Company and engage external experts/organizations to provide consultancy and support for the performance of its duties.
- b) Where it is necessary to use other resources of the Company for the performance of its duties, the Board of Supervisors shall prepare a written proposal and send it to the BOD or the General Director (depending on the authority over the proposed matter). The BOD or the General Director shall be responsible for directing relevant units to provide adequate resources in accordance with the proposal of the Board of Supervisors.
- c) Where it is necessary to engage external experts and organizations for consultancy and support, the Board of Supervisors shall prepare a written proposal and send it to the BOD or the General Director (depending on the authority over the proposed matter). The BOD or the General Director shall be responsible for directing relevant units to carry out procedures for engaging external experts and/or organizations to provide consultancy and support to the Board of Supervisors.

Article 8. Term of office of Supervisors

1. The term of office of a Supervisor shall not exceed five (05) years and may be re-elected for an unlimited number of terms;
2. In the event that the term of the Supervisors expired at the same time and the new Supervisors have not been elected, the Supervisors whose term expired shall continue to exercise their rights and perform their duties until the new Supervisors are elected and assume their duties.

Article 9. Conditions and criteria of Supervisors

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The conditions and criteria for Supervisors shall be carried out in accordance with the Company's Charter, the Internal Regulations on Corporate Governance, and the relevant provisions of laws.

Article 10. Self-nomination, nomination and election of Supervisors

The self-nomination, nomination and election of Supervisors shall be carried out in accordance with the Company's Charter, the Internal Regulations on Corporate Governance, and the relevant provisions of laws.

Article 11. Discharge and removal of Supervisors

The discharge and removal of Supervisors, as well as the procedures for the discharge and removal of Supervisors, shall be carried out in accordance with the Company's Charter, the Internal Regulations on Corporate Governance, and the relevant provisions of laws.

SECTION 2

FUNCTIONS, RIGHTS AND OBLIGATIONS OF THE BOARD OF SUPERVISORS, HEAD OF THE BOARD OF SUPERVISORS AND SUPERVISORS

Article 12. Functions of the Board of Supervisors

The Board of Supervisors is the body supervising the operation of the Company to accurately assess the business activities, financial status, corporate governance and management of the Company. The Board of Supervisors shall be responsible to the GMS for the performance of its assigned duties.

Article 13. Rights and obligations of the Board of Supervisors

The Board of Supervisors has the following rights and obligations:

1. The Board of Supervisors supervises the BOD and the General Director in the management and operation of the Company;
2. To inspect rationality, legality, honesty and level of prudence in the management and operation of business activities; the systematicity, consistency and appropriateness of accounting, statistics and financial reporting;
3. To appraise the completeness, legality and honesty of the Company's business performance report, 06-month and annual financial report, and the BOD's management assessment report; submit the appraisal report to the GMS at the annual meeting. To

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review contracts and transactions with related parties under the approval authority of the BOD or the GMS and make recommendations on contracts and transactions requiring approval by the BOD or the GMS;

4. To review, inspect and evaluate the effectiveness and efficiency of the Company's internal control, internal audit, risk management and early warning systems;
5. To propose and recommend the GMS to approve the list of approved auditing organizations to audit the Company's Financial Statements; decide on the approved auditing organization to inspect the Company's operations, and dismiss or remove the approved auditor when deemed necessary;
6. To be responsible to shareholders for its supervision activities;
7. To supervise the Company's financial situation, compliance with the laws of members of the BOD, General Director, and other managers in their activities. To ensure coordination of activities among the Board of Supervisors, the BOD, General Director and shareholders;
8. To use independent consultants, the Company's Internal Audit Committee to perform assigned tasks of the Board of Supervisors;
9. To review the accounting books, accounting records and other documents of the Company, the management and operation of the Company when deemed necessary or according to the resolution of the GMS or at the request of shareholders or group of shareholders as prescribed in point 1 clause 2 Article 20 of the Company's Charter;
10. When there is a request by a shareholder or group of shareholders as prescribed in point 1 clause 2 Article 20 of the Company's Charter, the Board of Supervisors shall conduct the inspection within seven (07) working days from the receiving date of the request. Within fifteen (15) days from the inspection's completion date, the Board of Supervisors shall report on the issues requested for inspection to the BOD and the requesting shareholder or group of shareholders. The inspection by the Board of Supervisors as prescribed in this clause must not hinder the normal operations of the BOD and must not disrupt the business operations of the Company;
11. To recommend measures to amend, supplement, improve the Company's management structure, the Company's internal organizational structure to the BOD or the GMS, the structure to supervise and operate the Company's business activities, propose to the BOD the amendment and supplement of internal policies to ensure their consistency with the Company's business activities;

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12. In case of detecting any violation of the laws or violation of the Company's Charter by a member of the BOD, the General Director and other Enterprise executives, the Board of Supervisors must notify the BOD in writing within forty-eight (48) hours, requesting the violator to cease the violation and take measures to remedy the consequences;

13. In case of detecting any violation of Article 165 of the Law on Enterprises by a member of the BOD or the General Director, the Board of Supervisors must notify the BOD in writing, requesting the violator to cease the violation and take measures to remedy the consequences;

14. In case of detecting any violation of the laws or the Company's Charter by a member of the BOD or a member of the Board of Management, resulting in an infringement of the rights and interests of the Company, shareholders or clients, the Board of Supervisors shall be responsible for requesting the violator to explain within a certain period or requesting the convening of the GMS to resolve the matter. In case of any violation of the laws, the Board of Supervisors shall report in writing to the SSC within seven (07) working days from the date of detection of the violation;

15. To request the Chairman of the BOD to convene a meeting of the BOD. To request the BOD to convene an extraordinary meeting of the GMS. To convene the meeting of the GMS in replacement of the BOD within a period of thirty (30) days in case the BOD fails to convene the meeting of the GMS in accordance with clause 3 Article 140 of the Law on Enterprises and point b clause 3 Article 25 of the Company's Charter;

16. To review, extract, and make copies of a part or the entire declared information in the List of Related Persons and Related Interests in accordance with clauses 1 and 2 Article 164 of the Law on Enterprises;

17. To be entitled to attend and participate in discussions at meetings of the GMS, BOD and other meetings of the Company. To prepare and notify the BOD, the General Director about the plan of inspection throughout the Company;

18. To develop the Regulation on Organization and Operation of the Board of Supervisors and submit it to the GMS for approval;

19. To witness and supervise the BOD in organizing the vote counting and preparing the vote-counting minutes at the request of the BOD in the event that a resolution of the GMS is adopted by shareholders' written opinion;

20. To perform other rights and obligations in accordance with resolutions of the GMS,

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provisions of the Company's Charter, the Internal Regulations on Corporate Governance and provisions of laws.

Article 14. Duties and powers of the Head of the Board of Supervisors

The Head of the Board of Supervisors has the following duties and powers:

1. To organize and implement the performance of the duties and powers of the Board of Supervisors in accordance with Article 13 of this Regulation, the provisions of the Company's Charter, the Internal Regulations on Corporate Governance, and provisions of laws. To approve periodic (monthly/quarterly/annual) or extraordinary inspection/supervision programs and plans of the Board of Supervisors, and to organize the implementation in accordance with the approved programs and plans.
2. To prepare the agenda, content and materials for meetings of the Board of Supervisors related to its duties and power. To convene and chair meetings of the Board of Supervisors;
3. To assign specified duties to each Supervisor. To supervise, direct the Supervisors in performing the tasks assigned within the scope of duties and power of the Board of Supervisors;
4. To sign documents within the scope of duties and power of the Board of Supervisors on behalf of the Board of Supervisors. To be responsible for the content stated in the periodic and extraordinary reports of the Board of Supervisors sent to the BOD and GMS;
5. To prepare and sign the reports of the Board of Supervisors, and submit such reports to the GMS after consulting the Board of Directors;
6. To sign documents convening an extraordinary meeting of the GMS or requesting the BOD to hold an extraordinary meeting in accordance with the provisions of laws and the Company's Charter;
7. The Head of the Board of Supervisors shall arrange for the GMS to elect the chairperson of the meeting among the attendees in the event that the Chairperson of the BOD is absent or temporarily loses his/her working capacity and the remaining members of the BOD are unable to elect one of them to act as the chairperson of the meeting. In such case, the person having the highest number of votes shall be the chairperson of the meeting.



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8. To ensure that the Supervisors receive complete, objective, and accurate information and are given sufficient time to discuss matters which are subject to review by the Board of Supervisors;
9. To authorize one of the Supervisors to perform the duties of the Head of the Board of Supervisors during his/her absence;
10. To attend meetings of the BOD, briefing meetings of the Executive Board, and briefing meetings at the Company's head office. The Head of the Board of Supervisors shall be entitled to give opinions and make recommendations but shall not have a voting right;
11. To be entitled to request to record his/her opinions in the minutes of meetings of the BOD where such opinions are different from the resolutions of the BOD, and report such matters to the GMS;
12. To be entitled to request the heads of the Company's Units to provide data, documents, information, and explanations regarding their activities as required for inspection and supervision purposes, and to be responsible for maintaining the confidentiality of the provided data and information;
13. To participate in seminars and professional training programs for the enhancement of professional knowledge organized by the Company or external entities at the proposal of the Board of Supervisors;
14. To perform other duties and powers in accordance with the provisions of laws, the Company's Charter, and the Internal Regulations on Corporate Governance.

Article 15. Duties and powers of the Supervisors (the members of the Board of Supervisors)

Supervisors have the following duties and powers:

1. To perform the duties and powers of a Supervisor in accordance with the provisions of laws, the Company's Charter, the Internal Regulations on Corporate Governance and the internal regulations of the Board of Supervisors;
2. To elect the Head of the Board of Supervisors;
3. To request the Head of the Board of Supervisors to convene an extraordinary meeting of the Board of Supervisors;
4. To supervise business operations, examine accounting books and records, assets, financial statements, and recommend measures for remedying violations (if any);

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5. To be entitled to request the Company's Units to provide data and explanations on business operations for the performance of the assigned duties;
6. To report to the Head of the Board of Supervisors on unusual financial activities, signs of violations in management, and to be personally liable for their assessments and conclusions;
7. To attend meetings of the Board of Supervisors, participate in discussions and vote on matters within the scope of duties and powers of the Board of Supervisors, except for matters involving conflicts of interest;
8. To attend meetings of the BOD, briefing meetings of the Executive Board, briefing meetings at the Company's head office and other meetings related to the supervision duty of the Board of Supervisors as assigned by the Head of the Board of Supervisors.

Article 16. Responsibilities of the Supervisors

1. To comply with the laws, the Company's Charter, resolutions of the GMS and professional ethics in performing assigned rights and duties;
2. To perform assigned rights and duties honestly, carefully and to the best of their ability to ensure the maximum legitimate interests of the Company and interests of shareholders;
3. To be loyal to the interests of the Company and shareholders of the Company; do not use the position, title, information, secrets, business opportunities and assets of the Company for personal gain or to serve interests of other organizations or individuals;
4. To perform other obligations, responsibilities in accordance with the provisions of laws, the Company's Charter and the Internal Regulations on Corporate Governance;
5. In the event that a Supervisor violates the obligations specified in clauses 1, 2, 3 and 4 of this Article, resulting in damage to the Company or other individuals, the Supervisors shall be personally or jointly liable for compensating for such damage. Any income and other benefits that the Supervisor obtains due to the violation must be returned to the Company;
6. In the event that a Supervisor is detected to have committed a violation in performing assigned rights and duties, the Supervisor who detects the violation must notify the Board of Supervisors in writing and request the violating Supervisor to cease the violation and take measures to remedy the consequences.

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Article 17. Right to be provided with information and confidentiality of information

1. Documents and information must be sent to the Supervisors at the same time and in the same manner as for members of the BOD, including:

- a) Meeting invitation, opinion form for the BOD members and enclosed documents;
- b) Resolutions, decisions and minutes of meetings of the GMS and the BOD. Reports submitted by the General Director to the BOD or other documents of the Company;

2. The Chairperson of the Board of Directors, members of the Board of Directors, the General Director and other managers must fully, accurately and promptly provide information and documents on the management, operation and business activities of the Company upon request of the Supervisor or the Board of Supervisors. The Corporate Governance Officer must ensure that all copies of resolutions, minutes of meetings of the GMS and the Board of Directors, financial information, other information and documents provided to shareholders and members of the Board of Directors must be provided to the Supervisors at the same time and in the same manner as for shareholders and members of the Board of Directors;

3. The Supervisor has the right to access the Company's files and documents kept at the Head Office, branches and other locations; has the right to visit the workplaces of the Company's managers and employees during working hours;

4. The Supervisor shall be considered for an exemption from liability in the event that he/she fully exercised his/her rights and performed his/her obligations in accordance with provisions of laws and the Regulation on the Organization and Operation of the Board of Supervisors, but has not been provided with or does not have access with timely and sufficient information;

5. Confidentiality of information

The Supervisors shall be responsible for complying with confidentiality obligations in accordance with provisions of laws and the Company's internal regulations; and shall not disclose information to other organizations or individuals, except in cases where required by competent organizations or individuals or where they are obligated to provide or report such information in accordance with the provisions of laws.

Article 18. Responsibilities of the Board of Supervisors in convening an extraordinary meeting of the General Meeting of Shareholders

1. The Board of Supervisors shall be responsible for convening a meeting of the GMS in place of the BOD within 30 days (pursuant to point b clause 3 Article 25 of the Company's Charter) in the following cases where the BOD fails to convene the meeting of the GMS:

- a) The remaining number of members of the BOD or the Board of Supervisors is less than the minimum number required by laws;
- b) Upon request by a shareholder or a group of shareholders as prescribed in point 1 clause 2 Article 20 of the Company's Charter;
- c) When the Board of Supervisors requests the convening of an extraordinary meeting of the GMS but the BOD fails to do so.

2. In the event that the Board of Supervisors fails to convene the meeting of the GMS as required, the Board of Supervisors shall be liable for compensating the Company for any arising damages;

3. Expenses for convening and conducting the meeting of the GMS as prescribed in clause 1 of this Article shall be reimbursed by the Company.

SECTION 3
OPERATING PRINCIPLES AND WORKING REGIME OF THE
BOARD OF SUPERVISORS

Article 19. Operating principles of the Board of Supervisors

1. The Board of Supervisors shall operate in accordance with the principles of democratic centralism and majority voting, comply with the provisions of laws, the Company's Charter and internal regulations, and be accountable to the GMS and the laws for its activities.

2. The Board of Supervisors shall perform its functions and duties through and on the following bases:

- (a) Reports, documents, records and information received by the Board of Supervisors or obtained through the information and reporting system, or provided by the Company's Units and Company Managers;

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- (b) Meetings in which representatives of the Board of Supervisors attend by invitation;
- (c) Through the internal audit department in accordance with the approved audit plan based on the risk-oriented principle.
- (d) Inspections directly conducted by the Board of Supervisors as planned, as required, or as deemed necessary and appropriate with available resources.

3. The Board of Supervisors shall operate under a collective working regime combined with an individual responsibility regime in respect of the areas of work assigned to each Supervisor.

Article 20. Working regime of the Board of Supervisors

The Board of Supervisors shall adopt and resolve matters falling within its authority and responsibilities by means of:

1. Discussion and voting at regular or extraordinary meetings of the Board of Supervisors; or by obtaining opinions in writing or via email. Each member of the Board of Supervisors shall have one (01) vote;
2. The Head of the Board of Supervisors and members of the Board of Supervisors shall handle assigned tasks arising between meetings of the Board of Supervisors.

Article 21. Meetings of the Board of Supervisors

1. Regular meetings

- a) The Board of Supervisors shall hold regular meetings at least once every quarter;
- b) Regular meetings of the Board of Supervisors shall be convened by the Head of the Board of Supervisors;
- c) The meeting invitation may be sent by the Head of the Board of Supervisors by post, fax, email or other means, but must be ensured to reach the contact address of each member of the Board of Supervisors registered with the Company. The meeting invitation must specify the time, venue, agenda, issues to be discussed and decided, enclosed with any documents to be used at the meeting (if any).

2. Extraordinary meetings

- a) The Board of Supervisors shall hold extraordinary meetings when necessary to address issues that require direct discussion and voting at a meeting arising between regular meetings;

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b) The Head of the Board of Supervisors must convene a meeting of the Board of Supervisors within fifteen (15) days from the date of receipt of a written request from: (i) at least two (02) Supervisors; (ii) the Chairman of the Board of Directors; or (iii) other cases as prescribed in the Charter, the Company's Internal Regulations on Corporate Governance or the Laws. In the event that the Head of the Board of Supervisors fails to convene an extraordinary meeting after two consecutive requests, the remaining members of the Board of Supervisors shall elect one among them by majority principle to convene the extraordinary meeting of the Board of Supervisors.

Requests for a meeting must be made in writing and clearly state the purpose and the issues to be discussed and decisions that fall within the authority of the Board of Supervisors.

3. Meetings of the Board of Supervisors shall be held at the Company's head office or other convenient locations within the territory of Vietnam, or at any other location agreed by the Supervisors;

4. A meeting of the Board of Supervisors shall be conducted when at least two-thirds (2/3) of the total number of Supervisors attend in person. In the event that the first convened meeting of the Board of Supervisors does not meet the quorum, a second meeting shall be convened within five (05) days from the date scheduled for the first meeting. If meetings of the Board of Supervisors fail to meet the quorum on two consecutive occasions, the Head of the Board of Supervisors/the Supervisors shall notify the BOD and propose the convening of an extraordinary GMS within no more than thirty (30) days thereafter for the GMS to consider the status of the Supervisors and to consider electing additional or replacement of Supervisors;

5. Voting:

a) Each Supervisor attending a meeting of the Board of Supervisors shall have the right to vote at the meeting. If a Supervisor is unable to attend the meeting, he/she may authorize another member to attend or send his/her voting slip to the Board of Supervisors prior to the meeting. The voting slip must be contained in a sealed envelope and delivered to the chairperson of the meeting no later than one hour before the scheduled meeting time. The voting slip can only be opened in the presence of all attendees at the meeting;

b) A member who has a related interest in a matter submitted for decision by the Board of Supervisors shall not be entitled to vote on such matter and shall not be authorized to vote on behalf of another Supervisor in respect of that matter;

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c) Decisions of the Board of Supervisors shall be adopted if approved by more than fifty percent (50%) of the members entitled to vote and are present at the meeting. In the event that the number of agreed votes and disagreed votes are equal, the final decision shall be in favor of the side with the opinion of the Head of the Board of Supervisors/the chairperson of the meeting.

d) In the event that the Board of Supervisors obtains opinions in writing or via email to adopt a decision on a matter, such decision shall be deemed to have the same validity as a decision adopted at a regular meeting of the Board of Supervisors if:

- It is approved by a majority of the Supervisors entitled to vote on the matters submitted for opinion;
- The number of Supervisors entitled to vote by written opinion or email must satisfy the minimum number of members required for conducting a meeting of the Board of Supervisors.

6. Recommendations of the Board of Supervisors must be submitted for collective discussion within the Board of Supervisors and concluded by a majority vote. Each member shall have the right to reserve his/her opinion in the minutes of the meeting of the Board of Supervisors;

7. The Head of the Board of Supervisors may invite members of the Board of Directors/members of the Executive Board/members of the internal audit department and representatives of the independent auditing company to attend meetings to address issues of concern to the Supervisors in case of necessity. Members of the Board of Directors/members of the Executive Board/members of the internal audit department/independent auditors have the right to discuss but do not have a right to vote.

8. Voting slips, printed copies of emails, minutes of opinion collection and other related documents shall be kept by the Board of Supervisors.

Article 22. Minutes of meetings of the Board of Supervisors

1. Meetings of the Board of Supervisors must be fully and accurately recorded. Minutes of meetings of the Board of Supervisors shall be prepared in Vietnamese;

2. For in-person meetings, the secretary of the meeting and the Supervisors attending the meeting must sign the minutes. In the case of obtaining opinions in writing or via email, the chairperson and the persons participating in vote counting shall sign and be responsible for the accuracy of the minutes of opinion collection. Minutes of meetings/opinion collection and related documents of the Board of Supervisors must be

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kept in order to determine the responsibility of each Supervisor;

3. The chairperson of the meeting shall be responsible for sending the minutes of the meeting/opinion collection to the Supervisors within five (05) working days from the date of conclusion of the meeting. The minutes of the meeting/opinion collection shall be regarded as conclusive evidence of the proceedings at the meeting unless there are objections regarding the content of such minutes within five (05) working days from the date of sending the minutes.

SECTION 4

WORKING RELATIONSHIP OF THE BOARD OF SUPERVISORS

Article 23. Working relationship with competent State agencies

The Board of Supervisors shall implement the reporting regime and coordinate with State management agencies on matters relating to the inspection and auditing activities in accordance with the applicable regulations.

Article 24. Working relationship with the shareholders

1. The Board of Supervisors shall report to the GMS on the results of its supervision of the Company's operations at the annual meeting of the GMS in accordance with this Regulation and the Company's Charter;

2. The Board of Supervisors shall conduct extraordinary inspections upon receipt of a request from a shareholder or a group of shareholders as stipulated at point 1 clause 2 Article 20 of the Company's Charter, and shall submit reports in accordance with the laws, the Company's Charter, and the Company's Internal Regulations on Corporate Governance.

Article 25. Working relationship with the BOD, the Board of Management, the Company Manager, and other management staff

The working relationship with the BOD, the Board of Management, the Company Manager, and other management staff shall be conducted in accordance with the Company's Charter, the Internal Regulations on Corporate Governance, and the provisions of laws.

Article 26. Relationship among members of the Board of Supervisors

Members of the Board of Supervisors shall maintain independent relationships and not be dependent on each other but shall coordinate and cooperate in mutual

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activities to ensure the proper fulfillment of the responsibilities, rights, and duties of the Board of Supervisors in accordance with the laws and the Company's Charter. The Head of the Board of Supervisors shall coordinate the mutual activities of the Board of Supervisors but shall not have the authority to dominate or control the other members of the Board of Supervisors.

Article 27. Working relationship with other Units and individuals within the Company

1. The Board of Supervisors shall, directly and/or in coordination with the internal audit committee, conduct the supervision and inspection of the operations of the Company's units in accordance with the laws and the Company's Charter, coordinate with competent authorities in directing the rectification and remediation of detected violations, and prevent and mitigate risks in the Company's business operations;
2. The Company's units shall closely cooperate with the Board of Supervisors, create the most favorable conditions, and ensure the full and timely provision of information and documents to the Board of Supervisors during the performance of its assigned duties in accordance with the Company's Charter, the Internal Regulations on Corporate Governance, and relevant provisions of laws;
3. To prepare and submit reports related to the Units' operations and professional reports at the request of the Board of Supervisors as a basis for supervision;
4. To promptly and fully provide the Board of Supervisors with documents on regulations, rules, procedures, operational directives of the Company, and other relevant documents (upon request);
5. During the performance of their functions and duties, if the units detect any signs or deficiencies in mechanisms, regulations, business processes, or in management and direction by superior levels that may cause loss of assets or adversely affect the Company's reputation, the units shall immediately report to the competent authorities and the Board of Supervisors in order to promptly identify and implement preventive measures;
6. To perform other tasks as requested by the Board of Supervisors.

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SECTION 5

REPORTING, DISCLOSURE OF INTERESTS, ASSESSMENT, REWARDING, AND DISCIPLINARY ACTIONS IN RESPECT OF SUPERVISORS

Article 28. Submission of annual reports

Reports of the Board of Supervisors at the annual meeting of the GMS shall include the following content:

1. Report on the Company's business performance and on the performance of the BOD and the General Director, to be submitted to the GMS for approval at the annual meeting;
2. A self-assessment report on the performance of the Board of Supervisors and its members;
3. Remuneration, operating expenses, and other benefits of the Board of Supervisors and each Supervisor as prescribed by the Company's Charter and applicable laws;
4. A summary of meetings of the Board of Supervisors and its conclusions and recommendations; and the results of the supervision of the Company's operations and financial condition;
5. An assessment report on transactions between the Company, its subsidiaries, and other companies in which the Company holds control of more than fifty percent (50%) of the charter capital, with members of the BOD, the General Director, other executives of the Company, and their related persons; and transactions between the Company and companies in which members of the BOD, the General Director, or other executives of the Company are founding members or managers within 03 years preceding the transaction date;
6. The results of the supervision of the BOD, the General Director, and other executives of the Company;
7. Results of the assessment of the coordination between the Board of Supervisors and the BOD, the General Director, and the shareholders;
8. Proposals and recommendations to the GMS for approval of the list of auditing organizations to audit the Company's Financial Statements; and decisions on auditing organizations approved to conduct inspections of the Company's operations when deemed necessary.

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Article 29. Salary and other benefits

1. Salary, remuneration, and other benefits of Supervisors shall be implemented in accordance with the Company's Charter, the Company's internal regulations, and the provisions of laws;
2. The salary and operating expenses of the Board of Supervisors shall be accounted for as the Company's business expenses in accordance with the laws on corporate income tax and other relevant laws, and shall be presented as a separate section in the Company's annual financial statements.

Article 30. Disclosure of relevant interests

1. Supervisors of the Company shall declare to the Company their related interests, including:
 - a) The name, business registration code, head office address, and business lines of the enterprise in which they are the owner or hold contributed capital or shares; the percentage and the time at which such ownership or holding of contributed capital or shares is established;
 - b) The name, business registration code, head office address, and business lines of enterprises in which their related parties own, co-own, or individually own more than 10% of the charter capital.
2. The declaration as prescribed in clause 1 of this Article shall be made within 07 working days from the date the related interest arises; any amendment or supplement shall be notified to the Company within 07 working days from the date of such amendment or supplement;
3. Supervisors and their related persons shall only use information obtained through their positions for the purposes of serving the interests of the Company;
4. Supervisors shall be obligated to notify in writing the BOD and the Board of Supervisors of transactions between the Company, its subsidiaries, and other companies in which the Company holds more than fifty percent (50%) of the charter capital, with members of the Board of Supervisors or their related persons in accordance with the laws. For the transactions that are approved by the GMS or the BOD, the Company shall disclose information on such resolutions in accordance with securities laws on information disclosure;
5. Supervisors and their related persons are prohibited from using or disclosing internal information to others for the purpose of carrying out related transactions.

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Article 31. Assessment, rewarding, and disciplinary actions with respect to Supervisors

The assessment, rewarding, and disciplinary actions in respect of Supervisors shall be carried out in accordance with the Company's Charter, the Internal Regulations on Corporate Governance, and the Company's regulations on assessment, rewarding, and disciplinary actions.

CHAPTER III

IMPLEMENTATION PROVISIONS

Article 32. Implementation provisions

1. The Regulation on the Organization and Operation of the Board of Supervisors, consisting of 03 Chapters and 32 Articles, was approved with the full validity in the annual meeting of the 2021 General Meeting of Shareholders on April 27, 2021. This Regulation was amended with respect to the change of the Company's name pursuant to Resolution of the General Meeting of Shareholders No. 02/2025/NQ-DHCD-CKCT dated November 18, 2025 and Minutes No. 05.2025/BB-BKS-CKCT dated December 29, 2025 of the Company's Board of Supervisors, and shall take effect from December 29, 2025, replacing the Regulation on the Organization and Operation of the Board of Supervisors bearing code **QC.BKS.02.00**, which was approved by the annual General Meeting of Shareholders in 2021 under Resolution No. 01/2021/NQ-DHCD dated April 27, 2021.
2. Members of the BOD, the Executive Board, the Supervisors, the Units, and individuals within the Company are responsible for organizing the implementation and compliance with this Regulation;
3. Any issues relating to the organization and operation regulation of the Board of Supervisors that are not provided in this Regulation shall be governed by the provisions of laws, the Company's Charter, the Internal Regulations on Corporate Governance, and other internal documents of the Company;
4. In the event of any inconsistency between this Regulation and the Company's Charter or the Internal Regulations on Corporate Governance with respect to the same issue, the provisions of the Company's Charter and the Internal Regulations on Corporate Governance shall prevail;



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5. Any amendment or supplement to this Regulation shall be subject to consideration and decision by the GMS.

ON BEHALF OF THE BOARD OF SUPERVISORS

HEAD OF THE BOARD

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Phan Thi Thu Hang

