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VIETNAM RUBBER INDUSTRY GROUP
PHUOC HOA RUBBER JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 1700/CSPH-TCKT

Ho Chi Minh City, October 27, 2026

Re: Disclosure of information on the Company's Internal Regulations on Corporate Governance.

EXTRAORDINARY INFORMATION DISCLOSURE

To:
- The State Securities Commission;
- Ho Chi Minh Stock Exchange.

1. Name of organization: PHUOC HOA RUBBER JOINT STOCK COMPANY

- Stock code: PHR
- Head office address: Hamlet 2A, Phuoc Hoa Commune, Ho Chi Minh City
- Telephone: 02743 657 111 Fax: 02743 657 110
- Email: tckt@phr.vn

2. Content of information disclosure:

Phuoc Hoa Rubber Joint Stock Company hereby discloses information on the Company's Internal Regulations on Corporate Governance (as amended and supplemented) in accordance with Decision No. 1487/QĐ-CSPH dated October 27, 2026.

3. This information was published on the Company's website on October 27, 2026 at the link: www.phr.vn/Shareholder Information.

We hereby declare that the information disclosed above is true and correct, and we shall be fully responsible before the law for the content of the disclosed information./.

Attachment: Decision.

Recipients:
- As above;
- Company website;
- Archived: Office, Finance and Accounting Department.

PERSON AUTHORIZED TO DISCLOSE INFORMATION

M.S.D.N:3700147532-C.T.C.P
CÔNG TY CỔ PHẦN CAO SU PHƯỚC HÒA
X.PHƯỚC HÒA-TP.HỒ CHÍ MINH

CÔNG TY CỔ PHẦN CAO SU PHƯỚC HÒA
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VIETNAM RUBBER GROUP
PHUOC HOA RUBBER JSC

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 1487/QĐ-CSPH

Ho Chi Minh City, October 27th, 2026

DECISION
On the Promulgation of Internal Regulations on Corporate Governance of Phuoc Hoa Rubber Joint Stock Company (Amended and Supplemented)

THE BOARD OF DIRECTORS
OF PHUOC HOA RUBBER JOINT STOCK COMPANY

Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020;

Pursuant to the Law on Securities No. 54/2019/QH14 dated November 26, 2019, and amending, supplementing, replacing laws, and implementation guidance documents thereof;

Pursuant to Law No. 03/2022/QH15 dated January 11, 2022, amending and supplementing a number of articles of the Law on Public Investment, the Law on Investment under Public-Private Partnership Method, the Law on Investment, the Law on Housing, the Law on Bidding, the Law on Electricity, the Law on Enterprises, the Law on Special Consumption Tax, and the Law on Civil Enforcement;

Pursuant to Law No. 76/2025/QH15 dated June 17, 2025, amending and supplementing a number of articles of the Law on Enterprises;

Pursuant to the Law on Management and Investment of State Capital in Enterprises No. 68/2025/QH15 dated June 14, 2025;

Pursuant to 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;

Pursuant to Decree No. 245/2025/ND-CP dated September 11, 2025 of the Government amending and supplementing a number of articles of Decree No. 155/2020/ND-CP dated December 31, 2020 detailing the implementation of a number of articles of the Law on Securities;

Pursuant to Circular No. 116/2020/TT-BTC dated December 31, 2020 of the Minister of Finance providing guidance on corporate governance applicable to public companies under Decree No. 155/2020/ND-CP;

Pursuant to the Charter of Organization and Operation of Phuoc Hoa Rubber Joint Stock Company as approved by the Extraordinary General Meeting of Shareholders 2026 on October 16, 2026;

Pursuant to the operational regulations of the Company and relevant effective regulations of Vietnam Rubber Group, including provisions on activities

of the Board of Directors, capital representatives, capital management, and investment;

Pursuant to Resolution No. 63/2026/NQ-CSPH dated October 16, 2026 of the General Meeting of Shareholders of Phuoc Hoa Rubber Joint Stock Company approving the amendment and supplementation of the Internal Regulations on Corporate Governance of the Company.

DECIDES:

Article 1. Promulgate together with this Decision the Internal Regulations on Corporate Governance of Phuoc Hoa Rubber Joint Stock Company (Amended and Supplemented) approved by the Extraordinary General Meeting of Shareholders 2026 on October 16, 2026 under Resolution No. 63/2026/NQ-CSPH.

Article 2. This Decision takes effect from the date of signing and replaces Decision No. 447/QD-CSPH dated July 03, 2023 on the Promulgation of Internal Regulations on Corporate Governance (Amended and Supplemented).

Article 3. Members of the Board of Directors, the Board of Supervisors, the Board of Management, specialized departments, mass organizations, affiliated units, and relevant organizations and individuals are responsible for the implementation of this Decision./.

Recipients:
- As in Article 3;
- State Securities Commission;
- Ho Chi Minh City Stock Exchange;
- Vietnam Rubber Group;
- Company Website;
- Archive: Admin, BOD Secretary.

ON BEHALF OF THE BOD
CHAIRMAN

M.S.D.N: 3700147532 - C.T.C.P
CÔNG TY CỔ PHẦN CAO SU PHƯỚC HÒA
X. PHƯỚC HÒA - TP. HỒ CHÍ MINH

Huynh Kim Nhut

VIETNAM RUBBER GROUP

PHUOC HOA RUBBER JOINT STOCK COMPANY

INTERNAL REGULATIONS ON CORPORATE GOVERNANCE
PHUOC HOA RUBBER JOINT STOCK COMPANY

Ho Chi Minh City, October 2026

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VIETNAM RUBBER GROUP
PHUOC HOA RUBBER JSC

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

INTERNAL REGULATIONS ON CORPORATE GOVERNANCE PHUOC HOA RUBBER JOINT STOCK COMPANY

(Issued in conjunction with Decision No.: 1487/QD-HDQT October 27th, 2026 of the Board of Directors of Phuoc Hoa Rubber Joint Stock Company)

CHAPTER I. GENERAL PROVISIONS

Article 1. Scope of Regulation and Subjects of Application

1. These Regulations govern the main principles and contents of corporate governance at Phuoc Hoa Rubber Joint Stock Company (hereinafter referred to as the "Company"); the rights, obligations, responsibilities, and working relationships among governance and executive bodies, including: General Meeting of Shareholders, Board of Directors, Supervisory Board, General Director, Enterprise Executives, Person in Charge of Corporate Governance, Secretary of the Board of Directors, and related organizations and individuals.

2. These Regulations detail the order and procedures for organizing the General Meeting of Shareholders; nomination, candidacy, election, dismissal, and removal of members of the Board of Directors and members of the Supervisory Board; mode of operation and organization of the Board of Directors; mechanism of operational coordination among the Board of Directors, Supervisory Board, and General Director; management of conflicts of interest and control of transactions with related parties; shareholders' right to access information; reporting, information disclosure, confidentiality, internal control, and risk management regimes within the Company.

3. These Regulations apply to all shareholders of the Company; members of the Board of Directors; members of the Supervisory Board; General Director; Deputy General Directors, Chief Accountant, and other Executives; Person in Charge of Corporate Governance, Secretary of the Board of Directors; Capital Representative(s) of Vietnam Rubber Group at the Company, along with operational departments, dependent units, and individuals or organizations related to the governance activities of the Company.

Article 2. Corporate Governance Principles

1. The Company is organized, governed, and operated on the principle of the rule of law, strict compliance with the Company Charter, Resolutions of the General Meeting of Shareholders, and legally promulgated system of internal management rules and regulations.

2. Clear delineation of authority: Transparent delineation of authority, responsibilities, and scope of work among the General Meeting of Shareholders, Board of Directors, Supervisory Board, and General Director. No agency, unit, or

individual may ultra vires interfere in the executive or governance work of another agency, unless provided for by law, the Charter, or legally authorized in writing.

3. Fair treatment and protection of shareholders' rights: Ensure fair and equal treatment among shareholders holding the same class of shares; absolutely protect the legitimate rights and interests of shareholders, especially the right to timely and full access to information, the right to participate in voting, and the right to receive dividends corresponding to ownership proportions in accordance with the law.

4. Transparency and accountability: All governance, executive, and financial activities must be conducted publicly, transparently, and with full accountability to competent authorities, shareholders, and investors; establish a strict conflict of interest control system to protect the supreme assets and interests of the Company.

5. Relationship with the Group as controlling shareholder: The fact that the Company has a major shareholder holding controlling shares, namely Vietnam Rubber Group - JSC (hereinafter referred to as the "Group" or "VRG"), does not alter the independent legal status, separate assets, operational autonomy, and self-responsibility of the Company under the law and the Charter. The Group's rights and interests in the Company are exercised through its shareholder status, in compliance with laws on state capital management and investment in enterprises and regulations on managing the Group's Capital Representative(s).

Article 3. Application of Laws, Charter, and Group Regulations

1. These Regulations are an internal governance document approved by the General Meeting of Shareholders based on the Company Charter and prevailing laws. In the event that any provision of these Regulations differs from or conflicts with mandatory provisions of law or the Company Charter, the provision with higher legal authority shall apply (in the order: Law -> Company Charter -> Internal Regulations). The Board of Directors is responsible for presiding over the review and submitting amendments or supplements to these Regulations to the General Meeting of Shareholders at the nearest meeting.

2. Directive documents, resolutions, and internal management regulations of the Group apply to the Company to the extent consistent with the law, the Company Charter, and the Group's rights as a shareholder. For the Group's Capital Representative(s) at the Company, the exercise of shareholder rights, rights of Board of Directors members, or Supervisors must simultaneously comply with provisions of law, the Company Charter, and the Group's regulations on managing capital representatives.

3. Directive opinions, policies, or approval documents sent by the Group to Capital Representative(s) regarding matters under the authority of the General Meeting of Shareholders or the Board of Directors serve as mandatory bases for Capital Representative(s) to participate in discussions and voting under authorization, but do not automatically replace official resolutions or decisions

legally issued by the General Meeting of Shareholders or Board of Directors of the Company through legal procedures.

4. When legal regulations change, mandatory normative contents of law shall automatically apply directly from the effective date of such legal normative documents; amending and standardizing wording in these Regulations shall follow the procedures specified in Article 51 of these Regulations.

Article 4. Interpretation of Terms and Principles of Reference

1. In these Regulations, the terms below are understood and applied consistently with Article 1 of the Company Charter and legal regulations:

"Company": Phuoc Hoa Rubber Joint Stock Company.

"Group" or "VRG": Vietnam Rubber Group - Joint Stock Company, the parent company and controlling shareholder of the Company.

"Capital Representative of the Group at the Company" (referred to as Capital Representative): An individual appointed, designated, assigned, or authorized in writing by the Group to represent and exercise all or part of the rights, responsibilities, and obligations of the Group in its capacity as a shareholder in the Company.

"Enterprise Manager": Includes the Chairman of the Board of Directors, members of the Board of Directors, General Director, and individuals holding other management titles authorized to enter into transactions on behalf of the Company in accordance with the law and the Company Charter.

"Executive": Includes General Director, Deputy General Directors, Chief Accountant, and other executives appointed by the Board of Directors.

"Related Party": Individuals and organizations determined in accordance with Clause 23 Article 4 of the Enterprise Law, Clause 46 Article 4 of the Securities Law, and related guiding documents.

"Major Shareholder": A shareholder owning 5% or more of the total voting shares of the Company under the Securities Law.

"Internal Regulations on Corporate Governance": These regulations, approved by the General Meeting of Shareholders.

"Operational Regulations of the Board of Directors", "Operational Regulations of the Supervisory Board": Specialized regulations respectively issued by the General Meeting of Shareholders to specifically regulate the organization, working regime, and coordination of the Board of Directors and Supervisory Board.

2. References to the "Enterprise Law", "Securities Law", "Law on Management and Investment of State Capital in Enterprises", and decrees/circulars in these Regulations include amendments, supplements, annulments, or replacements currently in effect at the time of application.

3. In case the Company Charter specifies more detailed or higher standards than these Regulations, mandatory execution must strictly comply with the Company Charter.

CHAPTER II. SHAREHOLDERS AND GENERAL MEETING OF SHAREHOLDERS

Article 5. Rights and Obligations of Shareholders

1. Rights of ordinary shareholders: Complying with Article 12 of the Company Charter and legal provisions, shareholders owning ordinary shares have the following basic rights:

a) Right to attend, contribute opinions directly or via electronic means, and exercise voting rights at the General Meeting of Shareholders. Each ordinary share corresponds to one (01) vote;

b) Right to receive annual dividends according to decisions approved by the General Meeting of Shareholders and lawful profit distribution plans;

c) Pre-emptive right to purchase newly offered shares corresponding to their proportion of ordinary share ownership at the time of offering;

d) Right to freely transfer their shares to other organizations or individuals in accordance with the Enterprise Law and securities market legislation (except for cases restricted by law regarding voting shares of founding members or securities regulations);

e) Right to inspect, consult, and extract information regarding names and contact addresses in the list of shareholders with voting rights; request corrections or additions if there are inaccuracies;

f) Right to inspect, copy, or extract the Company Charter, list of shareholders, minutes, and resolutions of the General Meeting of Shareholders;

g) Right to request the Company to repurchase shares in cases provided by law pursuant to Article 132 of the Enterprise Law and Article 12 of the Company Charter;

h) Right to equal treatment and full access to periodic and extraordinary disclosed information according to law and the Company Charter.

2. Obligations of ordinary shareholders: Pursuant to Article 13 of the Company Charter:

a) Pay in full and on time for the number of shares committed to purchase;

b) Absolutely not withdraw contributed capital from ordinary shares out of the Company in any form, except where shares are repurchased by the Company or another individual as provided by law. Shareholders withdrawing capital unlawfully shall be jointly and severally liable without limitation for asset obligations and debts of the Company within the scope of withdrawn shares and actual damages incurred;

c) Strictly comply with the Company Charter, these Regulations, and other internal governance regulations of the Company;

d) Strictly abide by effective resolutions and decisions of the General Meeting of Shareholders and Board of Directors;

e) Perform confidentiality obligations for internal information and documents provided by the Company as prescribed; not use confidential information for personal gain or disseminate it causing harm to legitimate interests of the Company and other shareholders.

3. Rights of shareholder groups holding from 05% and 10% of total ordinary shares:

a) Shareholders or groups of shareholders owning 05% or more of total ordinary shares have the right to:

– Request the Board of Directors to convene a General Meeting of Shareholders pursuant to Clause 3 Article 115 and Article 140 of the Enterprise Law;

– Inspect and extract minutes numbers, Board of Directors resolutions, periodic financial statements, Supervisory Board reports, and transaction contracts under approval authority of the Board of Directors (excluding documents related to technology secrets or business secrets of the Company);

– Request the Supervisory Board in writing to inspect specific matters related to management and operation of Company activities, clearly stating purpose and scope of inspection;

– Propose in writing matters to be included in the agenda of General Meeting of Shareholders within prescribed time limits.

b) Shareholders or groups of shareholders owning 10% or more of total ordinary shares have the right to nominate candidates to the Board of Directors and Supervisory Board according to proportions and specific rules in Articles 25 and 36 of the Company Charter and Chapter III of these Regulations.

Article 6. General Meeting of Shareholders and Authority

1. The General Meeting of Shareholders is the highest decision-making body of the Company, comprising all shareholders with voting rights.

2. Decision-making authority of the General Meeting of Shareholders:

The General Meeting of Shareholders performs rights and duties detailed in Article 15 of the Company Charter, including:

a) Approving long-term development strategies and overall development orientations of the Company;

b) Deciding classes of shares and total quantity of shares of each class authorized for offering; deciding annual dividend payouts for each share class;

c) Electing, dismissing, and removing members of the Board of Directors and Supervisory Board;

d) Approving investment projects or asset sales of the Company valued at 35% or more of total asset value recorded in the latest audited Financial Statements;

e) Deciding amendments and supplements to the Company Charter;

f) Reviewing and approving annual financial statements audited by independent auditors;

g) Deciding repurchase of more than 10% of total issued shares of each class;

h) Deciding corporate reorganization (division, separation, merger, consolidation, conversion) or dissolution of the Company and appointing asset liquidators;

i) Deciding total budget for remuneration, salaries, bonuses, and other material benefits for the Board of Directors and Supervisory Board;

k) Approving, amending, and supplementing Internal Regulations on Corporate Governance, Operational Regulations of the Board of Directors, and Operational Regulations of the Supervisory Board;

l) Approving lists of approved independent audit firms or authorizing selection of audit firms to conduct annual financial statement audits for subsequent years; dismissing independent auditors when deemed necessary;

m) Approving contracts and transactions between the Company and related parties falling under authority of the General Meeting of Shareholders pursuant to the Enterprise Law, Securities Law, and Article 43 of the Company Charter;

n) Other matters under authority according to law and the Company Charter.

3. The General Meeting of Shareholders shall not decide on matters within exclusive authority of the Board of Directors or General Director, unless law or Charter provides otherwise.

4. The exercise of voting rights by the Group at the General Meeting of Shareholders shall be conducted in accordance with law, the Company Charter, and legal voting rights corresponding to share ownership percentages.

Article 7. Convening General Meeting of Shareholders

1. Meeting regime and convening time limits:

a) The Annual General Meeting of Shareholders meets once (01) per year within four (04) months from the end of the fiscal year. If necessary, the Board of Directors may extend the meeting time but not exceeding six (06) months from the fiscal year end;

b) Extraordinary General Meetings of Shareholders are convened by decision of the Board of Directors in cases: (i) In Company interests; (ii) Remaining members of Board of Directors or Supervisory Board fall below legal

minimum; (iii) Upon valid written request from Supervisory Board; (iv) Upon request of shareholder/group holding 05% or more of total ordinary shares.

2. Responsibilities and procedures for convening extraordinary meetings:

a) The Board of Directors must convene an extraordinary meeting within thirty (30) days from when the number of Board or Supervisory members becomes deficient below legal levels or receiving valid requests;

b) If the Board of Directors fails to convene as required, within the next thirty (30) days, the Supervisory Board shall replace the Board of Directors in convening;

c) If the Supervisory Board fails to convene, shareholders/groups holding 05% or more ordinary shares have the right to represent the Company in convening following legal procedures and request the Business Registration Authority to supervise organization. All reasonable costs for convening/organizing shall be reimbursed by the Company.

3. Venue and establishing meeting attendance rights:

a) The venue of the General Meeting of Shareholders is defined where the Chairman attends and must be within Vietnam territory;

b) Finalizing the list of shareholders entitled to attend (record date) must be publicly disclosed at least twenty (20) days prior to the record date on disclosure media per Securities Law and Charter.

Article 8. Program, Documents, and Shareholder Proposals

1. Program formulation and document preparation:

a) The convener bears comprehensive responsibility for preparing detailed programs, draft resolutions, submissions, explanatory reports, and all related documentation;

b) All meeting documents, draft resolutions, voting cards, candidate info (if electing) must be published fully on website (www.phr.vn) simultaneously with sending meeting invitations. Confidential docs related to intellectual property or trade secrets follow Article 45 hereof.

2. Time limit for sending invitations: Meeting invitations with access links to documents must be sent guaranteed to registered contact addresses or email at least twenty-one (21) days before opening day.

3. Shareholders' right to make proposals:

a) Shareholders/groups holding 05% or more ordinary shares may send written proposals regarding items for the meeting agenda;

b) Proposals must reach headquarters at least three (03) working days prior to opening day, specifying shareholder name, share volume, and detailed proposal content;

c) Convener can only reject if: Sent late; insufficient share proportion; matter outside authority of General Meeting. Valid proposals must be added to draft agenda for approval at opening.

Article 9. Attendance, Authorization, and Meeting Registration

1. Attendance methods: Shareholders may attend directly, authorize in writing another individual/organization, attend virtually, or cast electronic votes per Clause 3 Article 144 Enterprise Law and Article 20 Charter.

2. Authorization regulations:

a) Power of attorney must be in writing under civil law, specifying delegator name, delegatee name, share count, scope/content/term of authorization, with signatures of both parties;

b) If authorized representative of organizational shareholder re-authorizes another person, original valid power of attorney must be presented;

c) Delegatees must present original or valid copy of authorization when registering. Company shall absolutely not impose additional restrictive conditions;

d) Votes by delegatees remain valid even if delegator died, lost civil capacity, or revoked authorization, unless written notice was received prior to opening.

3. Registration procedures:

a) Organizing committee opens registration desks prior to opening until all present eligible shareholders complete registration;

b) Upon completion, Voting Cards (or secure e-voting accounts) indicating shareholder code, name, and voting shares are issued;

c) Late arrivals after opening can register immediately to vote on subsequent items. Previous voted items remain valid without delaying the meeting.

Article 10. Conditions and Procedures for Conducting Meetings

1. Conditions to conduct meetings:

a) First meeting convenes when attending shareholders/representatives represent over 50% of total voting shares;

b) If first meeting fails quorum, second meeting invitation must be issued within thirty (30) days; convenes if representing 33% or more of total voting shares;

c) If second meeting fails, third invitation sent within twenty (20) days; convenes regardless of voting share proportion present.

2. Chairperson, Secretary, and Vote Counting Committee:

a) Chairman of Board acts as Chairperson or authorizes another member. If absent, remaining members elect a Chairperson by majority. If un-elected, Head of Supervisory Board controls meeting to elect Chairperson;

b) Chairperson appoints one or more Secretaries;

c) Meeting votes to approve Vote Counting Committee proposed by Chairperson.

3. Presiding powers of Chairperson:

a) Full authority to apply reasonable order measures, directing focused discussions on approved agenda;

b) Power to adjourn/pause valid meeting up to maximum three (03) working days only if: Unsafe venue/severe lack of seats; comms system breakdown preventing discussion; intentional disruption;

c) If Chairperson intentionally postpones/adjourns contrary to rules, meeting elects another representative to continue; all approved resolutions retain validity.

4. Online meetings and electronic voting: Company applies modern tech infrastructure for online or hybrid meetings, ensuring identity verification, security, and audit trails per Clause 144 Enterprise Law and Article 273 Decree 155/2020/NĐ-CP.

Article 11. Voting, Counting, and Approving Resolutions

1. Voting procedures:

a) Meeting discusses and votes item by item. Options: For, Against, Abstain;

b) Via voting cards, paper ballots, or electronic software. Direct paper collection collects "For" first, "Against" second, then reconciles share numbers.

2. Counting votes and announcing results:

a) Vote Counting Committee independently/honestly counts and drafts detailed minutes per item;

b) Results (% For, Against, Abstain over total attending shares) must be publicly announced prior to closing.

3. Voting threshold for adoption of General Meeting of Shareholders' resolutions (pursuant to Article 21 of the Company's Charter):

a) A resolution on the following vital matters shall be adopted if approved by a vote of at least 65% of the total voting shares of all attending shareholders who cast their votes:

- Classes of shares and the total number of shares of each class offered for sale;
- Changes in the business lines and sectors of the Company;
- Changes in the organizational, management, and governance structure of the Company;
- Approval of investment projects or transactions of asset sales valued at 35% or more of the total asset value recorded in the Company’s most recent financial statements;

- Decisions on corporate reorganization or dissolution of the Company;
- Other matters where statutory regulations or this Charter stipulate a voting threshold of at least 65%.

b) Any other resolutions and matters shall be adopted if approved by more than 50% of the total voting shares of all attending shareholders who cast their votes.

c) In the event that the voting matter adversely affects the rights and obligations of preferred shareholders, such resolution shall only be adopted if approved by the preferred shareholders of the same class attending the meeting who hold at least 75% of the total number of preferred shares of that class.

d) A resolution approved by 100% of the total voting shares is lawful and takes effect immediately, even if the convocation order and procedures contained defects.

4. Cumulative voting method:

The election of members of the Board of Directors and the Supervisory Board must be conducted via the cumulative voting method pursuant to Clause 2, Article 21 of the Company's Charter and the Law on Enterprises. Each shareholder shall have a total number of votes corresponding to the total number of shares owned multiplied by the number of members to be elected to the Board of Directors or the Supervisory Board, and is entitled to cast all or part of their votes for one or more candidates.

Article 12. Meeting minutes, resolutions, and written consultation

1. Meeting minutes:

a) The General Meeting of Shareholders must be fully and truthfully recorded in minutes prepared in Vietnamese (and may additionally be prepared in English), and may be audio-recorded or video-recorded and archived;

b) The minutes must fully reflect the key contents pursuant to Article 23 of the Company's Charter: Name, head office address, enterprise registration code, time, location, meeting agenda, number of attendees and percentage of voting shares represented, summary of speeches, and the number and percentage of votes cast for each matter;

c) The minutes must be read and approved before the closing of the meeting and signed by the Chairperson and the Secretary. In the event that the Chairperson or the Secretary refuses to sign, the minutes shall remain legally valid if signed and concurred with by all other attending members of the Board of Directors.

2. Resolutions and record retention:

Resolutions of the General Meeting of Shareholders must be promulgated in a timely manner based on the adopted meeting minutes. The resolutions, minutes, and all accompanying documents must be disclosed on the securities market

within twenty-four (24) hours following the conclusion of the meeting and shall be retained permanently at the Company's head office.

3. Authority and procedures for collecting written shareholders' opinions (pursuant to Article 22 of the Company's Charter):

a) When deemed necessary in the interest of the Company, the Board of Directors is entitled to collect written opinions of shareholders to adopt resolutions of the General Meeting of Shareholders regarding the matters specified in Clauses 2 and 3, Article 22 of the Company's Charter (including amendments to the Charter, issuance of securities, investments, share repurchases, etc.);

b) The Board of Directors shall send the written opinion ballot, the draft resolution, and explanatory documents to all voting shareholders no later than ten (10) days prior to the deadline for returning the ballot;

c) The vote-counting process must be supervised by the Supervisory Board or a shareholder not holding any managerial position in the Company; the vote-counting minutes must be fully prepared and dispatched/disclosed to shareholders within the prescribed time limit;

d) A resolution adopted by collecting written opinions shall be lawful when approved by shareholders representing more than 50% of the total voting shares of all shareholders with voting rights (except for matters where the law requires a higher specific threshold) and shall have the same legal validity as a resolution adopted at a General Meeting of Shareholders.

4. Annulment of Resolutions of the General Meeting of Shareholders:

Within ninety (90) days from the date of receipt of the Resolution or the meeting minutes / vote-counting minutes, any shareholder or group of shareholders holding from 5% of ordinary shares is entitled to request a Court or an Arbitral Tribunal to consider and annul the Resolution in the event of any material violation of the order and procedures, or if the content violates statutory regulations or the Company's Charter pursuant to Article 24 of the Company's Charter.

CHAPTER III. NOMINATION, CANDIDACY, ELECTION, RELIEF, AND DISMISSAL

Article 13. Principles of nomination and candidacy for members of the Board of Directors and the Supervisory Board

1. The nomination and candidacy of members of the Board of Directors (BOD) and members of the Supervisory Board must strictly comply with the provisions of the Law on Enterprises, the Law on Securities, statutory regulations on the management and investment of state capital in enterprises, the Company's Charter, and these Regulations.

2. Nomination rights based on shareholding ratios (pursuant to Articles 25 and 36 of the Company's Charter):

a) Any shareholder or group of shareholders holding 10% or more of the total ordinary shares shall have the right to nominate candidates to the BOD and the Supervisory Board;

b) Ordinary shareholders are entitled to aggregate and associate into groups to nominate candidates. A shareholder or group of shareholders holding:

- From 10% to less than 30% of the total ordinary shares: May nominate up to two (02) candidates for the BOD and up to one (01) candidate for the Supervisory Board;
- From 30% to less than 50% of the total ordinary shares: May nominate up to three (03) candidates for the BOD and up to two (02) candidates for the Supervisory Board;
- From 50% to less than 65% of the total ordinary shares: May nominate up to four (04) candidates for the BOD and up to three (03) candidates for the Supervisory Board;
- From 65% of the total ordinary shares and above: Shall have the right to nominate the full number of candidates for the BOD and the Supervisory Board.

c) Shareholders forming a group to nominate candidates must prepare a written notice of group formation and submit it to the Company / the General Meeting Organizing Committee prior to the opening of the General Meeting of Shareholders (GMS).

3. In the event of an insufficient number of candidates:

In the event that the number of candidates nominated or standing for candidacy by shareholders or groups of shareholders is insufficient to meet the minimum number required to be elected as resolved by the GMS, the incumbent BOD (for BOD candidates) or the incumbent Supervisory Board (for Supervisory Board candidates) shall have the right to introduce additional candidates through a public and transparent mechanism. Such supplementary introduction by the incumbent body must be clearly notified and disclosed before the GMS proceeds to the vote.

4. Candidate dossiers and disclosure of candidate information:

a) Candidates must submit complete dossiers as required, comprising: A valid application for candidacy/nomination form; Curriculum vitae; Copies of professional qualifications and certificates; A written commitment confirming the truthfulness and accuracy of the provided information and pledging to perform duties honestly, prudently, and in the best interests of the Company if elected; A declaration of related interests and the list of related persons as prescribed by statutory regulations;

b) The Company is responsible for publicly disclosing the candidate profiles on the Company's website (www.phr.vn) no later than ten (10) days prior to the opening date of the GMS meeting for shareholders' review prior to voting.

Article 14. Criteria and conditions for members of the Board of Directors

1. General criteria and conditions (pursuant to Clauses 1 and 2, Article 155 of the Law on Enterprises and Article 25 of the Company's Charter):

a) Possessing full civil act capacity, and not falling into the categories prohibited from managing enterprises under the provisions of the Law on Enterprises;

b) Possessing professional qualifications, managerial competence, and practical experience in business administration, finance, agriculture, forestry, industrial zone real estate, or the core business lines of the Company;

c) A member of the Company's BOD is not necessarily required to be a shareholder of the Company;

d) An individual shall not concurrently serve as a member of the Board of Directors at more than three (03) other companies in accordance with corporate governance regulations.

2. Board of Directors composition (pursuant to Article 26 of the Company's Charter):

a) The number of members of the Company's BOD shall be from three (03) to five (05) members;

b) The BOD composition must ensure a balance between executive and non-executive members: There must be at least one (01) non-executive member; BOD members concurrently holding executive positions within the Company must be minimized to ensure independence and objectivity in supervision;

c) The BOD composition must include at least one (01) independent member.

3. Specific criteria for independent members of the Board of Directors:

An independent member of the BOD must fully satisfy the criteria and conditions stipulated in Clause 2, Article 155 of the Law on Enterprises and securities laws, including:

a) Not currently working for the Company, the parent company, or any subsidiary of the Company; not having worked for the Company, the parent company, or any subsidiary of the Company for at least three (03) consecutive preceding years;

b) Not currently receiving salary or remuneration from the Company, except for allowances to which BOD members are entitled in accordance with regulations;

c) Not having a spouse, biological father, adoptive father, biological mother, adoptive mother, biological child, adopted child, biological brother, biological sister, or biological younger sibling who is a major shareholder of the Company, or a manager of the Company or of a subsidiary of the Company;

d) Not directly or indirectly owning at least 01% of the total voting shares of the Company;

e) Not having served as a member of the Board of Directors or the Supervisory Board of the Company for at least five (05) consecutive preceding years, unless reappointed for two (02) consecutive terms.

4. In respect of personnel introduced/nominated by the Group:

Any individual introduced by the Group as a candidate for the BOD or appointed as the Group's Capital Representative must fully satisfy the criteria prescribed by enterprise law, statutory regulations on the management of state capital invested in enterprises, and the Group's personnel management regulations.

Article 15. Election of members of the Board of Directors

1. The election of members of the BOD shall be conducted at the GMS meeting or via the collection of written shareholders' opinions as decided by the GMS and in accordance with the Company's Charter.

2. Cumulative voting method (pursuant to Clause 2, Article 21 of the Company's Charter and Clause 3, Article 148 of the Law on Enterprises):

a) The voting method for electing members of the BOD must mandatorily apply the cumulative voting principle;

b) Each shareholder shall have a total number of votes corresponding to the total number of shares owned multiplied by (×) the number of BOD members to be elected;

c) A shareholder has the right to concentrate all of their votes on one (01) candidate or distribute such votes equally or unequally among several candidates in the valid candidate list.

3. Principles for determining elected candidates:

a) Elected BOD members shall be determined based on the number of votes received, ranked from highest to lowest, starting from the candidate with the highest number of votes until the full number of members approved by the GMS is satisfied;

b) An elected candidate must achieve the minimum percentage of votes required by statutory regulations and the Election Regulations adopted by the GMS at the meeting;

c) In the event that two (02) or more candidates receive an equal number of votes for the last remaining seat on the BOD, the GMS shall conduct a re-vote among those candidates with equal votes, or make the selection in accordance with the criteria set forth in the Election Regulations approved by the GMS.

4. Minutes and disclosure of results:

The election results of BOD members must be recorded in detailed minutes by the Vote-Counting Committee, publicly announced before the General Meeting, recorded in the Resolution of the GMS, and disclosed on the securities market within twenty-four (24) hours in accordance with statutory regulations.

Article 16. Election, relief, and dismissal of members of the Supervisory Board

1. Criteria and conditions for members of the Supervisory Board (pursuant to Article 37 of the Company's Charter):

a) Members of the Supervisory Board must fully satisfy the criteria and conditions prescribed in Article 169 of the Law on Enterprises and the Company's Charter;

b) Must not be working in the accounting or finance department of the Company;

c) Must not be a member or employee of the independent auditing firm conducting the audit of the Company's financial statements for the three (03) consecutive preceding years;

d) The Supervisory Board consists of three (03) members, with a term of office not exceeding five (05) years, and members may be re-elected for an unlimited number of terms. More than half of the members of the Supervisory Board must permanently reside in Vietnam;

e) The Head of the Supervisory Board shall be elected by the Supervisory Board on a majority basis, and must hold a university degree or higher in one of the fields of economics, finance, accounting, auditing, law, business administration, or another discipline appropriate to the business operations of the Company.

2. Election of members of the Supervisory Board:

The election of members of the Supervisory Board shall be conducted at the GMS via the cumulative voting method in a manner corresponding to that applicable to the election of members of the BOD as stipulated in Article 15 of these Regulations and Article 21 of the Company's Charter.

3. Relief of members of the Supervisory Board (pursuant to Clause 3, Article 37 of the Company's Charter):

The General Meeting of Shareholders shall relieve a member of the Supervisory Board of their duty in the following events:

a) No longer fully meeting the criteria and conditions to serve as a member of the Supervisory Board as prescribed;

b) Submitting a written resignation letter and obtaining approval from the GMS;

c) Other circumstances prescribed by statutory regulations and the Company's Charter.

4. Dismissal of members of the Supervisory Board (pursuant to Clause 4, Article 37 of the Company's Charter):

The General Meeting of Shareholders shall dismiss a member of the Supervisory Board in the following events:

a) Failing to fulfill the assigned duties and responsibilities;

b) Failing to exercise their rights and perform their obligations for six (06) consecutive months, except in the event of force majeure;

c) Committing repeated violations or material breaches of the obligations of a Supervisory Board member under the Law on Enterprises, the Law on Securities, and the Company's Charter;

d) Pursuant to a Resolution of the GMS whenever deemed necessary;

e) Other circumstances prescribed by statutory regulations and the Company's Charter.

Article 17. Relief, dismissal, and replacement of members of the Board of Directors

1. Cases of relief of members of the Board of Directors:

The General Meeting of Shareholders shall relieve a member of the BOD of their duty in the following cases:

a) Failing to satisfy the criteria and conditions to serve as a member of the BOD pursuant to the provisions of the Law on Enterprises and Article 14 of these Regulations;

b) Submitting a written resignation letter to the BOD and obtaining approval from the GMS;

c) Having civil act capacity restricted or lost;

d) Failing to participate in BOD activities for six (06) consecutive months, except in the event of force majeure;

e) Having the designation letter as Capital Representative revoked or terminated by the Group (applicable to BOD members serving as Capital Representatives of the Group).

2. Cases of dismissal of members of the Board of Directors:

The General Meeting of Shareholders shall dismiss a member of the BOD in the following cases:

a) Committing a material breach of the obligations of an enterprise manager under the Law on Enterprises, the Company's Charter, or these Regulations, causing damage to the Company;

b) Failing to implement or intentionally obstructing the implementation of Resolutions of the GMS;

c) Pursuant to a dismissal decision of the GMS based on the governance performance evaluation results.

3. Supplementary election and replacement of BOD members upon vacancy:

a) When the number of BOD members is reduced by more than one-third (1/3) of the number prescribed in the Company's Charter or drops below the statutory minimum number (fewer than 03 members), the BOD must convene a meeting of the GMS within thirty (30) days from the date the number of members is so reduced to elect supplementary members;

b) In the event that an independent BOD member is relieved, dismissed, or ceases to remain independent, resulting in non-compliance with the requirement of at least one (01) independent member, the BOD is responsible for nominating or guiding shareholders to nominate candidates for the supplementary election of a replacement independent member at the nearest GMS meeting;

c) In the event that all BOD members concurrently complete their term of office, such members shall continue to exercise their rights and perform their obligations until the newly elected replacement members assume their duties pursuant to Clause 2, Article 26 of the Company's Charter.

CHAPTER IV. THE BOARD OF DIRECTORS

Article 18. Role and operating principles of the Board of Directors

1. Role of the Board of Directors:

The Board of Directors is the highest management body of the Company between two General Meetings of Shareholders, having full authority on behalf of the Company to decide and exercise the rights and perform the obligations of the Company that do not fall under the authority of the GMS pursuant to Article 27 of the Company's Charter.

2. Operating principles of the Board of Directors:

a) The BOD operates on the principles of collective leadership and decision-making by majority;

b) Each BOD member is assigned specific duties, has the right and obligation to participate in discussions, vote independently, and bear personal responsibility before the GMS and the law for their opinions and cast votes;

c) The BOD clearly delineates its functions of strategic orientation, policy formulation, and supervision of executive operations of the Board of General Directors; the BOD shall strictly not intervene beyond its authority in the day-to-day business and production operations of the General Director, except in emergency cases to prevent damage to the Company in accordance with statutory regulations and the Charter.

Article 19. Rights and obligations of the Board of Directors

Pursuant to Article 27 of the Company's Charter, the BOD shall exercise the following primary rights and obligations:

1. Strategic orientation and business plans:

a) Decide on the medium-term development strategy, annual production and business plan, and annual financial plan of the Company within its scope of authority;

b) With respect to the annual production and business plan, the BOD shall formulate and approve it based on the directions and opinions of the owner's representative agency / the Group provided to the Capital Representatives in accordance with statutory regulations on the management and investment of state capital in enterprises;

c) Submit the long-term overall development orientation of the Company to the GMS for approval.

2. Capital management, finance, and profit distribution:

a) Recommend classes of shares and the total number of shares of each class authorized to be offered for sale; decide on plans for offering new shares within the scope of authorization granted by the GMS;

b) Decide on capital mobilization plans, issuance of (non-convertible) bonds, and pricing of shares and other securities within its authority;

c) Decide on the repurchase of no more than 10% of the total sold shares of each class within twelve (12) months in accordance with the Law on Enterprises;

d) Recommend the annual dividend payout rate, after-tax profit distribution plan, appropriation to corporate funds, and settlement of business losses.

3. Decisions on investments, assets, and contracts:

a) Decide on investment projects, investment plans, capital contributions, share acquisitions, and the establishment or reorganization of subsidiaries and associated companies valued at less than 35% of the total asset value recorded in the Company’s most recent financial statements or in accordance with the Group’s capital management delegation;

b) Decide on the purchase, sale, or transfer of assets valued at less than 35% of the Company’s total asset value recorded in the most recent audited financial statements;

c) Approve loan agreements, lending agreements, guarantee contracts, and other economic contracts and transactions falling within its authority;

d) Approve contracts and transactions between the Company and related persons in strict accordance with the authority and thresholds stipulated in Article 43 of the Company's Charter and securities laws.

4. Organizational structure and human resource management:

a) Decide on the organizational management structure; promulgate Internal Governance Regulations, Delegation Regulations, and Financial Regulations;

decide on the establishment or dissolution of branches and representative offices of the Company;

b) Elect, relieve, and dismiss the Chairperson of the BOD;

c) Appoint, dismiss, execute employment contracts with, and terminate employment contracts with the General Director, Deputy General Directors, Chief Accountant, and the Person in Charge of Corporate Governance / BOD Secretary;

d) Decide on the salary, remuneration, bonus, and other benefits for positions appointed by the BOD in compliance with statutory regulations and the Group's regulations applicable to managed personnel;

e) Supervise and evaluate the operational performance of the Board of General Directors in executing executive duties.

5. Responsibility for coordination with the Group's Capital Representatives:

For proposed decision items where statutory regulations on the management of state capital or the Group's regulations require the Capital Representatives to report and seek prior in-principle approval before voting (such as major-group projects, transfer of investment capital, capital structure, key personnel, etc.), the BOD is responsible for directing the provision of complete dossiers and documents well in advance of deadlines to enable the Capital Representatives to seek opinions in accordance with regulations.

Article 20. Chairperson of the Board of Directors

1. Election and criteria of the Chairperson of the BOD (pursuant to Article 29 of the Company's Charter):

a) The Chairperson of the BOD shall be elected by the BOD from among its members on a majority basis at the first meeting of the BOD term within seven (07) working days from the closing date of the election;

b) The Chairperson of the BOD shall not concurrently hold the position of General Director of the Company;

c) The recommendation of personnel for the BOD to elect to the position of Chairperson of the BOD must strictly comply with the Group's personnel management procedures applicable to positions under the Group's management authority.

2. Rights and obligations of the Chairperson of the BOD:

a) Formulate overall operating programs and plans of the BOD on a quarterly and annual basis;

b) Direct the preparation of programs, contents, and documents; convene, preside over, and chair meetings of the BOD;

c) Act as Chairperson to conduct meetings of the GMS convened by the BOD;

d) Organize discussions, opinion collection, and sign and promulgate resolutions and decisions of the BOD;

e) Supervise and urge the implementation of resolutions and decisions of the GMS and the BOD; in emergency situations where the General Director is found to have issued executive decisions showing signs of violating the law or BOD resolutions, the Chairperson of the BOD is entitled to request the General Director to suspend the execution of such decision and immediately convene a BOD meeting for settlement;

f) Directly direct and supervise key areas of work: financial planning, capital construction investment, land use, liquidation of rubber plantations, and information disclosure;

g) Serve as the first legal representative of the Company within the scope of authority stipulated in the Charter.

3. Authorization during absence:

When absent or unable to perform duties, the Chairperson of the BOD must authorize another BOD member in writing to exercise the rights and perform the obligations of the Chairperson. In the event that the Chairperson is absent without granting authorization or upon a vacancy in the office of Chairperson, the remaining members shall elect one among themselves on a majority basis to temporarily perform the duties of the Chairperson until a new Chairperson is elected.

Article 21. Meetings of the Board of Directors

1. Meeting regime and right to convene (pursuant to Article 30 of the Company's Charter):

a) The Board of Directors must convene regular meetings at least once every quarter (01 time/quarter) and may hold extraordinary meetings when matters requiring resolution arise;

b) The Chairperson of the BOD is responsible for convening a BOD meeting within seven (07) working days from the date of receipt of a valid written request from: (i) the Supervisory Board or an independent BOD member; (ii) the General Director or at least 05 other managers; (iii) at least two (02) BOD members. If the Chairperson fails to convene the meeting, the requesting parties shall have the right to convene the BOD meeting in place of the Chairperson, and the Chairperson shall be liable for compensation if damage is caused.

2. Notice of meeting and meeting documents:

a) The notice of a BOD meeting must be delivered in writing, by email, or by secured facsimile to each BOD member and each member of the Supervisory Board no later than three (03) working days prior to the meeting date;

b) The notice of meeting must specify the time, location, and agenda, and be accompanied by all reports, draft proposals, draft resolutions, and voting ballots.

3. Conditions for conducting a meeting:

a) The first-convened meeting shall be conducted when at least three-quarters (3/4) of the total number of BOD members attend (in person or virtually);

b) In the event that the first meeting fails to satisfy the conditions to proceed, the BOD may be convened for a second meeting within seven (07) days from the scheduled date of the first meeting. The reconvened second meeting shall be validly conducted if more than half (more than 50%) of the total BOD members attend.

4. Attendance of the Supervisory Board:

Members of the Supervisory Board have the right to attend all meetings of the BOD, receive meeting documents on the same basis as BOD members, and take part in discussions, but do not have voting rights.

5. Form of meetings:

Meetings may be conducted in person, virtually, or through a hybrid format, provided that they satisfy the requirements of statutory regulations and the Charter.

Article 22. Adoption of resolutions and decisions of the Board of Directors

1. Forms of participation and voting:

A BOD member is deemed to have attended and voted at a meeting in the event that such member: (i) attends in person; (ii) authorizes another member to attend on their behalf (subject to approval by a majority of the remaining BOD members); (iii) attends via virtual conference or electronic voting; or (iv) sends a written voting ballot in a sealed envelope to the Chairperson of the BOD no later than one (01) hour prior to the opening of the meeting.

2. Principles for adoption of resolutions:

a) Resolutions and decisions of the BOD shall be adopted if approved by a majority of the attending BOD members entitled to vote;

b) In the event of a tie between votes in favor and against, the final decision shall fall to the side with the casting vote of the Chairperson of the Board of Directors.

3. Exclusion of voting rights due to conflict of interest:

Any BOD member who has direct or indirect interests or obligations related to a contract or transaction under consideration shall not be entitled to vote on such matter and shall not be counted toward the quorum required to adopt a resolution concerning that matter.

4. Retention of meeting records:

All BOD meetings must be recorded in detailed and truthful minutes, which shall be executed and confirmed by the Chairperson, the Secretary, and all

attending members. Resolutions, meeting minutes, and submission documents must be systematically retained at the Company's head office in accordance with statutory regulations.

Article 23. Written consultation of members of the Board of Directors

1. For matters falling within the authority of the BOD that do not necessarily require an in-person meeting or in cases of emergency, the Chairperson of the BOD is entitled to decide on collecting written opinions of BOD members.

2. Written consultation dossiers and voting ballots:

The Chairperson of the BOD or the BOD Secretary shall deliver the written consultation dossier - accompanied by explanatory proposals and written voting ballots - to each BOD member via registered mail or secured email. The voting ballot must clearly state the matters to be voted upon, the voting options (In favor, Against, Abstention), the deadline for returning the ballot, and the signature of the member.

3. Validity of resolutions adopted by written consultation:

A resolution adopted by written consultation shall have the same legal validity as a resolution adopted at an in-person BOD meeting when approved and signed by a majority of the BOD members entitled to vote. The BOD Secretary is responsible for preparing the minutes summarizing the vote-counting results, countersigned by the Chairperson of the BOD, and delivering the results to all members of the BOD and the Supervisory Board.

Article 24. Board Secretary and Person in Charge of Corporate Governance

1. Appointment and position (pursuant to Article 32 of the Company's Charter):

a) The Board of Directors shall appoint at least one (01) Person in Charge of Corporate Governance to assist in corporate governance matters;

b) The Person in Charge of Corporate Governance may concurrently serve as the BOD Secretary / Company Secretary pursuant to Clause 5, Article 156 of the Law on Enterprises;

c) The Person in Charge of Corporate Governance shall not concurrently work for the independent auditing firm that is auditing the Company's financial statements.

2. Rights and obligations of the Person in Charge of Corporate Governance (pursuant to Article 32 of the Company's Charter):

a) Advise the BOD on procedures for convening and conducting GMS meetings and BOD meetings in compliance with statutory regulations and the Company's Charter;

b) Prepare for meetings of the BOD, the Supervisory Board, and the GMS as required; attend and facilitate procedural compliance at meetings;

c) Draft and advise on the legality of draft resolutions and decisions of the BOD;

d) Collect and provide financial information, copies of minutes, and resolutions to BOD members and members of the Supervisory Board;

e) Supervise, follow up, and serve as the focal point coordinating the transparent and timely disclosure of information on the securities market;

f) Act as the liaison contact point between the Company and shareholders, investors, and competent regulatory authorities;

g) Fulfill obligations to maintain absolute confidentiality regarding all Company confidential information in accordance with regulations;

h) Other rights and obligations as prescribed by statutory regulations and the Company's Charter.

3. Responsibilities of the Board Secretary:

Assist in maintaining the minutes book; archive all minutes, resolutions, and meeting dossiers of the GMS and the BOD; and monitor the promulgation and implementation of BOD decisions.

Article 25. Committees and supporting bodies of the Board of Directors

1. The Board of Directors may establish committees or working groups pursuant to statutory regulations, the Charter, and actual operational requirements.

2. The decision on establishment must clearly determine the functions, duties, composition, authority, reporting mechanisms, and operational tenure.

3. Committees and working groups shall function in an advisory and supportive capacity; they must not supersede or substitute for the authority of the Board of Directors, the General Director, or the Supervisory Board.

CHAPTER V. THE GENERAL DIRECTOR AND OTHER EXECUTIVES

Article 26. Position and operational principles

1. Position and legal status:

a) The General Director is the person who manages the day-to-day production and business operations of the Company; is subject to the direct supervision and direction of the BOD; and is accountable to the BOD, the GMS, and before the law for the performance of assigned rights and obligations;

b) The General Director is the second legal representative of the Company (along with the Chairperson of the BOD) pursuant to Article 3 of the Company's Charter, representing the Company within the scope of authority governing day-to-day production and business operations.

2. Operational principles:

a) The executive operations of the General Director shall adhere to the single-head system combined with democratic consultation within the Board of

General Directors; strictly respect and implement the Company's Charter, Internal Governance Regulations, and the resolutions and decisions of the GMS and the BOD;

b) The General Director has full initiative and authority to decide on executive measures, production and business arrangements, human resource management, and cash flow management in accordance with approved plans without requiring prior consultation with the BOD on matters falling within regular executive authority;

c) The General Director shall not decide on or act beyond their authority regarding matters within the exclusive jurisdiction of the GMS or the BOD, except where specifically delegated or legally authorized in writing by the BOD.

3. Appointment and term of office of the General Director (pursuant to Article 35 of the Company's Charter):

a) The BOD shall appoint one (01) BOD member or enter into an employment contract hiring another person as the General Director. The term of office of the General Director shall not exceed five (05) years, and the General Director may be reappointed for an unlimited number of terms;

b) With respect to personnel under the Group's management authority, the nomination, planning, appointment, reappointment, relief, commendation, disciplining, execution, or termination of employment contracts with the General Director must strictly comply with the Group's personnel management procedures and shall only be carried out upon receipt of written approval / in-principle approval from the Group;

c) The criteria and conditions for the General Director shall comply with the provisions of the Law on Enterprises, the Law on Securities, and the regulations of the Company.

Article 27. Rights and obligations of the General Director

Pursuant to Article 35 of the Company's Charter, the General Director shall have the following primary powers and obligations:

1. Implementation of resolutions and business plans:

a) Organize the execution and implementation of resolutions and decisions of the GMS and the BOD;

b) Formulate long-term, medium-term, and annual production and business plans, financial plans, investment proposals, land-use plans, replanting plans, and rubber plantation liquidation schemes to submit to the BOD for review and approval or for submission to the GMS for adoption;

c) Assume responsibility for organizing the implementation of business plans and investment schemes approved by the BOD and the GMS; ensure the achievement of targets regarding revenue, profit, state budget remittances, and return on capital.

2. Decision-making authority in day-to-day operations:

a) Decide on all matters related to the management and executive operation of production, processing, and marketing of natural rubber latex, rubberwood, industrial park infrastructure business, and other business activities of the Company that do not fall under the authority of the BOD or the GMS;

b) Execute economic and commercial contracts, procurement agreements for agricultural supplies, fertilizers, chemicals, logistics services, labor contracts, and other civil transactions on behalf of the Company within the limits of authority delegated by the BOD and stipulated in the Company's Charter;

c) Propose organizational structure schemes, functions, and duties of internal departments and affiliated branches, as well as internal governance regulations, for submission to the BOD for consideration and promulgation;

d) Promulgate standard operating procedures, agricultural technical regulations, rubber latex processing standards, and techno-economic norms throughout the Company in line with the Group's norms and BOD resolutions;

e) Recruit, assign, mobilize, appoint, relieve, and dismiss managerial positions within the Company (excluding positions under the appointing authority of the BOD); decide on salary, bonus, and other remuneration packages for employees in accordance with the Company’s salary distribution regulations;

f) Recommend to the BOD plans for after-tax profit distribution, fund appropriations, dividend payment rates, or schemes for handling business losses.

3. Information and reporting regime to the Board of Directors:

a) Submit regular reports (monthly, quarterly, bi-annually, and annually) to the BOD on the status of production and business operations, financial results, the progress of investment projects, and the implementation status of BOD resolutions;

b) Promptly and extraordinarily report to the BOD and the Supervisory Board on material risks, major fluctuations in rubber market prices, land disputes, complex litigations/complaints, severe occupational accidents, or incidents that potentially exert a material adverse impact on the Company's finances and reputation;

c) Immediately report to the BOD and the Supervisory Board upon discovering any fraudulent conduct, legal violations, Charter breaches, or non-compliance with BOD resolutions committed by managers, employees, or business partners.

Article 28. Deputy General Directors, Chief Accountant, and other executives

1. Composition and appointing authority (pursuant to Articles 33 and 34 of the Company's Charter):

a) Executives of the Company include: Deputy General Directors, the Chief Accountant, and other executives appointed by the BOD;

b) The appointment, relief, dismissal, commendation, disciplining, entry into contracts with, and determination of salary, remuneration, and bonuses for Deputy General Directors and the Chief Accountant shall fall under the authority of the BOD upon the proposal of the General Director;

c) For personnel positions under the Group's management authority (Deputy General Directors, Chief Accountant), the nomination procedures and appointment decisions must strictly comply with the Group's personnel management regulations and require the Group's approval prior to any decision by the BOD.

2. Rights and responsibilities of Deputy General Directors:

a) Deputy General Directors shall assist the General Director, be subject to assignment and authorization by the General Director, and directly supervise and manage one or several specific areas of work (agriculture, processing, industry – industrial zones, sales – marketing, construction, investment, etc.);

b) Be accountable to the General Director, the BOD, and before the law for the outcomes of tasks within their assigned scope of authority;

c) In the absence of the General Director, the Permanent Deputy General Director or the Deputy General Director authorized in writing by the General Director shall represent the General Director in running the overall operations of the Company.

3. Rights and responsibilities of the Chief Accountant:

a) The Chief Accountant shall organize and direct the financial, accounting, and statistical operations of the Company in accordance with the Law on Accounting, corporate accounting standards, and the Company's Charter;

b) Supervise and verify the legality and validity of all payment vouchers, accounting books, periodic financial statements, and audited annual financial statements;

c) Advise the General Director and the BOD on cash flow balancing, capital management, arrangement of credit facilities, fund mobilization, and the preservation and development of state capital at the Company;

d) The Chief Accountant shall bear independent responsibility for the truthfulness and fairness of accounting figures and has the right to reserve professional opinions in writing to the General Director, the BOD, and the Supervisory Board upon discovering financial transactions showing signs of legal violations.

4. Responsibilities of Executives:

Executives of the Company must perform their duties honestly, prudently, and diligently in the best interests of the Company; strictly comply with

regulations on confidential information management and conflict-of-interest prevention; and not take advantage of their positions for personal gain.

CHAPTER VI. THE SUPERVISORY BOARD

Article 29. Legal status and operating principles of the Supervisory Board

1. Legal status:

The Supervisory Board is the independent supervisory and inspection body of the Company elected by the GMS; it is accountable to the GMS and before the law for supervising the legality, truthfulness, and standard of prudence of the BOD, the General Director, and other managers in the management and executive management of business operations.

2. Composition and term of office (pursuant to Article 37 of the Company's Charter):

a) The Supervisory Board consists of three (03) members; the term of office of a member of the Supervisory Board shall not exceed five (05) years, and members may be re-elected for an unlimited number of terms;

b) More than half of the members of the Supervisory Board must permanently reside in Vietnam;

c) The Head of the Supervisory Board shall be elected by the Supervisory Board from among its members on a majority basis; the Head of the Supervisory Board must hold a university degree or higher in one of the fields of economics, finance, accounting, auditing, law, business administration, or a discipline appropriate to the operations of the Company.

3. Operating principles:

a) The Supervisory Board shall act independently and objectively, safeguarding the lawful rights and interests of all shareholders, including the state shareholder (the Group) and minority shareholders;

b) Act strictly within its authority, and not unlawfully intervene in or obstruct the day-to-day management and executive business operations of the BOD and the General Director;

c) The Supervisory Board shall work on a collective basis combined with specific assignment of duties to each Supervisor; members of the Supervisory Board shall bear personal responsibility for their assigned scope of work before the Head of the Supervisory Board and the GMS.

Article 30. Rights and obligations of the Supervisory Board

Pursuant to Article 39 of the Company's Charter and Article 170 of the Law on Enterprises, the Supervisory Board shall have the following rights and obligations:

1. Inspection and appraisal of reports:

a) Review the completeness, legality, and truthfulness of the Company’s annual, semi-annual, and quarterly financial statements; appraise the management assessment report of the BOD and the business operation report of the General Director prior to submission to the Annual General Meeting of Shareholders;

b) Prepare the Report of the Supervisory Board appraising the financial statements and corporate governance reports, and self-evaluating the operational performance of the Supervisory Board for submission to the Annual General Meeting of Shareholders;

c) Propose and recommend to the GMS for approval the list of approved independent auditing organizations; recommend changes or termination of the auditing firm whenever deemed necessary.

2. Supervision of management and executive operations:

a) Supervise compliance with statutory regulations, the Company's Charter, and Resolutions of the GMS by members of the BOD, the General Director, and other Executives;

b) Supervise the execution of major investment projects, land-use management, asset liquidations, transfers of rubber plantations, and other major economic transactions of the Company;

c) Supervise transactions between the Company and related persons, and transactions with the Group or subsidiaries and associated companies, to prevent transfer pricing and asset loss/dissipation.

3. Right of access to information and book inspection (pursuant to Clauses 8 and 9, Article 39 and Article 45 of the Company's Charter):

a) Supervisors are entitled to access all dossiers, documents, accounting books, payment vouchers, economic contracts, as well as resolutions and minutes of the BOD retained at the head office, plantations, processing factories, and branches of the Company;

b) Have the right to visit the working premises and production facilities of the Company during working hours to ascertain actual operational conditions;

c) Have the right to request members of the BOD, the General Director, the Chief Accountant, and other managers to provide timely, accurate, and truthful reports, documents, and explanations to clarify matters within the scope of inspection and supervision.

4. Handling of violations and convening extraordinary meetings:

a) Upon discovering that a member of the BOD, the General Director, or any Executive commits a breach of law, the Company's Charter, or resolutions of the GMS, the Supervisory Board must issue a written notice to the BOD within forty-eight (48) hours, requesting the violator to immediately cease the breach and implement remedial measures;

b) Have the right to request the Chairperson of the BOD to convene an extraordinary BOD meeting;

c) Have the right to convene an Extraordinary General Meeting of Shareholders in lieu of the BOD pursuant to the procedures stipulated in Article 14 of the Company's Charter if the BOD fails to convene such meeting as requested.

5. Meeting regime of the Supervisory Board (pursuant to Article 40 of the Company's Charter):

The Supervisory Board must convene at least two (02) meetings per year. A meeting shall only be validly conducted if attended by at least two-thirds (2/3) of the Supervisory Board members. All proceedings of the meeting must be recorded in detailed minutes, signed by all attending members, and retained with due care.

Article 31. Working relationship between the Supervisory Board, the Board of Directors, and the General Director

1. Principles of coordination:

The relationship between the Supervisory Board, the BOD, and the General Director is established on the principles of functional independence, mutual cooperation, and respect, for the best interests of the Company and its shareholders; they shall neither obstruct one another's activities nor encroach upon each other’s authority.

2. Coordination responsibilities of the Supervisory Board:

a) The Supervisory Board shall deliver its annual periodic supervision and inspection plan to the BOD and the General Director to facilitate schedule coordination and avoid duplicate or overlapping activities;

b) The Head of the Supervisory Board or a designated member thereof shall attend in full all regular and extraordinary meetings of the BOD, as well as operational review and wrap-up meetings held by the General Director; they are entitled to deliver opinions but shall have no voting rights;

c) When the Supervisory Board issues inspection or supervisory conclusions or remediation recommendations, such documents must be officially delivered to the BOD and the General Director for review and implementation guidance.

3. Responsibilities of the Board of Directors and the General Director:

a) The Board of Directors and the General Director must deliver BOD meeting notices and meeting documents to the Supervisory Board at the same time as they are delivered to BOD members (no later than 03 working days prior to the meeting date);

b) Deliver fully and promptly all Resolutions and Decisions of the BOD, periodic financial statements, and production and business performance reports to the Supervisory Board;

c) Upon receiving a written request for explanation or recommendations from the Supervisory Board, the BOD and the General Director are responsible for reviewing, responding to, and reporting settlement plans in writing to the Supervisory Board within a maximum of fifteen (15) days from receipt of such recommendations; in the event of disagreement with the Supervisory Board's recommendations, clear justifications must be stated;

d) Facilitate favorable working conditions, arrange logistics and documents, and reimburse reasonable operating expenses incurred by the Supervisory Board within the operating budget approved by the GMS.

CHAPTER VII. CONFLICTS OF INTEREST AND TRANSACTIONS WITH RELATED PERSONS

Article 32. Identification and control of conflicts of interest

1. General principles on duty of loyalty and duty of care (pursuant to Articles 42 and 43 of the Company's Charter):

a) Members of the BOD, members of the Supervisory Board, the General Director, Deputy General Directors, the Chief Accountant, and other Executives are responsible for exercising their powers and performing their duties honestly, diligently, and with the utmost care for the best lawful interests of the Company and all shareholders;

b) Managers and executives shall not utilize, or permit others to exploit, their working positions, offices, powers, internal confidential information, technological trade secrets, business opportunities, or assets of the Company for personal enrichment or to benefit any other organization or individual to the detriment of the Company's interests.

2. Identification of conflict of interest situations:

A conflict of interest situation is identified when a manager, executive, or their related person falls into one of the following circumstances:

a) Executing or performing contracts or transactions involving the purchase and sale of rubber latex, liquidated timber, supplies, fertilizers, lease of premises, lease of industrial park infrastructure, or direct/indirect provision of services between the Company and such person or their Related Persons;

b) Personally, or through their Related Persons, being an owner, general partner, founding shareholder, major shareholder, or holding an executive management position in other enterprises operating within the same business lines or directly competing with the Company;

c) Receiving or being promised remuneration, commissions, bonuses, gifts, investment opportunities, or other material/non-material benefits from the Company's commercial partners, construction contractors, or industrial park land sublessees outside the approved remuneration regime;

d) Utilizing assets, vehicles, land, or facilities of the Company for private purposes without paying costs at market rates or without prior approval from competent authorities.

3. Mechanism for establishing, monitoring, and updating the list of related persons:

a) The Company shall maintain and manage a centralized database of the List of Related Persons of the Company and of its managerial and executive personnel in accordance with the Law on Enterprises, the Law on Securities, and Article 43 of the Company's Charter;

b) Managers and executives are responsible for declaring and submitting written notices to the Person in Charge of Corporate Governance / BOD Secretary detailing the list of their Related Persons within seven (07) working days from the date of appointment or from the date of any arising change;

c) The Person in Charge of Corporate Governance is responsible for reviewing and periodically updating the List of Related Persons, archiving records, and providing such list to the BOD, the Supervisory Board, the General Director, and functional departments prior to the appraisal and execution of contracts and transactions.

Article 33. Disclosure of related interests and transactions with related persons

1. Obligation to disclose and declare related interests (pursuant to Clause 3, Article 43 of the Company's Charter):

a) Members of the BOD, members of the Supervisory Board, the General Director, the Chief Accountant, and other managers must declare their related interests with the Company, including:

Name, enterprise registration code, head office address, and business lines of any enterprise in which they or their Related Persons hold shares or capital contributions; the percentage and timing of such ownership;

Enterprises in which they or their Related Persons hold managerial positions (Chairperson, member of the BOD, Supervisor, Director/General Director, etc.);

b) Such declaration must be made in writing and submitted to the Company within seven (07) working days from the date the interest arises or from the date of any change;

c) The written declarations of related interests shall be retained at the head office, ensuring the right of access and inspection by shareholders, the BOD, and the Supervisory Board as prescribed.

2. Principles for executing transactions with related persons:

a) All contracts and transactions between the Company and members of the BOD, Supervisors, the General Director, other managers, the Group, major shareholders, or Related Persons of such subjects must be entered into on the

principles of equality, healthy competition, arm's length dealing, and transparency under normal commercial terms and market prices;

b) Establishing disadvantageous terms against the Company or shifting revenues, profits, or assets of the Company to any other organization or individual in any form is strictly prohibited;

c) The dossier submitted for transaction approval must clearly specify: An explanatory note on the transaction purpose; the transaction counterparty and the related-party relationship; the draft contract; the contract value and payment method; an independent appraisal valuation certificate or bases for market price determination; and an evaluation of the transaction's financial impact and efficiency on the Company.

3. Notification procedures and exclusion of voting rights:

Any BOD member or manager related to the parties in a transaction must proactively disclose their related relationship prior to the BOD meeting; such member shall not have voting rights and shall not be counted toward the quorum required to adopt a resolution concerning that transaction.

Article 34. Major contracts, transactions, or transactions of a special nature

1. Delineation of authority to approve contracts and transactions (pursuant to Articles 15, 27, and 43 of the Company's Charter):

a) Authority of the General Meeting of Shareholders:

Contracts and transactions for the purchase or sale of assets or other economic contracts valued at 35% or more of the total asset value recorded in the Company’s most recent audited financial statements;

Contracts and transactions for loans, borrowings, purchases, or sales of assets between the Company and the following subjects valued at 35% or more (or transactions resulting in an aggregate transaction value arising within 12 months from the date of the first transaction valued at 35% or more) of the total asset value recorded in the most recent financial statements:

- Shareholders, or authorized representatives of organizational shareholders, holding more than **10%** of the total ordinary shares of the Company, and their Related Persons;
- Members of the BOD, the General Director, and their Related Persons;

Credit facilities, borrowings, loans, and guarantees provided to members of the BOD, members of the Supervisory Board, the General Director, other managers, and organizations that are Related Persons of these individuals where securities laws require prior approval of the GMS.

b) Authority of the Board of Directors:

Contracts and transactions for the purchase or sale of assets or investment projects valued at less than 35% of the total asset value recorded in the Company's most recent financial statements;

Contracts and transactions between the Company and Related Persons (including transactions with the Group, subsidiaries, and associated companies of the Group or of the Company) valued at less than 35% of the total asset value recorded in the most recent audited financial statements;

Bank credit loan agreements, pledge agreements, and mortgage agreements over the Company's assets to secure debt obligations within the delegation limits specified in the Financial Regulations and the Company's Charter.

c) Authority of the General Director:

The General Director shall execute economic and commercial contracts serving day-to-day production and business activities within the value limits specifically delegated by the BOD in the Delegation Regulations or BOD Resolutions.

2. Submission, appraisal, and reporting procedures:

a) All contracts and transactions within the authority of the GMS or the BOD must mandatorily be submitted, appraised, and approved by written resolution prior to the official execution of the contract;

b) Any contract or transaction executed ultra vires (beyond authority) or without prior written approval from the competent authority shall be null and void and shall not create any binding effect on the Company; any person executing a contract without proper authority shall bear unlimited personal liability and joint and several liability to fully indemnify the Company for any resulting damages.

3. Information disclosure on transactions with related parties:

a) The Company is responsible for making extraordinary information disclosure regarding BOD/GMS resolutions approving contracts and transactions with related parties within twenty-four (24) hours in accordance with securities laws;

b) All transactions arising between the Company and related parties during the reporting period must be fully, accurately, and elaborately reflected in the semi-annual Corporate Governance Report, the Annual Report, and the Notes to the audited Annual Financial Statements.

CHAPTER VIII. RELATIONSHIP BETWEEN THE COMPANY AND THE GROUP; CAPITAL REPRESENTATIVES

Article 35. Principles governing the relationship between the Company and the Group

1. Legal person independence and preservation of state capital:

a) Phuoc Hoa Rubber Joint Stock Company is a joint stock company possessing independent legal personality, operational autonomy, and liability for

assets and debt obligations to the extent of all its assets in accordance with statutory regulations and the Company's Charter;

b) Vietnam Rubber Group – Joint Stock Company (the "Group") is the parent company and the controlling shareholder holding state capital in the Company. The relationship between the Company and the Group is established on the principle of respecting the Company's independent legal personality, while ensuring the strategic guidance role of the Group and complying with regulations on the management and investment of state capital in enterprises under Law No. 68/2025/QH15.

2. Exercise of shareholder rights by the Group:

a) The Group's rights in respect of the Company shall be exercised in its capacity as a shareholder of the Company, commensurate with the quantity and proportion of shares held by the Group, pursuant to the Company's Charter and prevailing laws;

b) The Group's rights shall be exercised through the Group's Capital Representatives designated to participate and vote at the GMS or through personnel nominated and recommended by the Group to stand for election to the BOD and the Supervisory Board in accordance with regulations;

c) The Group shall respect the lawful rights and interests of other shareholders (including institutional, individual, foreign, and minority shareholders); and ensure that all shareholders have equitable access to information and receive material benefits strictly in proportion to their shareholding percentages.

3. Delineation between internal directives of the Group and governance authority of the Company:

Resolutions, decisions, and directive documents issued by the Group to the Capital Representatives shall be binding upon the Capital Representatives, but shall not automatically substitute for the lawful Resolutions and Decisions of the Company's GMS or BOD. All policies and initiatives must be appraised, deliberated, and adopted strictly in accordance with statutory authority, sequences, and procedures of the Company's governance bodies.

Article 36. Capital Representatives of the Group at the Company

1. Legal status and designation of Capital Representatives (pursuant to Clause 1, Article 1 and Article 43 of the Company's Charter):

a) A Capital Representative of the Group at the Company is an individual designated, assigned to manage, or authorized in writing by the Board of Directors of the Group to represent and exercise all or part of the rights, responsibilities, and obligations of the Group in its capacity as a shareholder of the Company;

b) The Capital Representative shall perform their duties on a term basis or on a case-by-case basis pursuant to the Group's Authorization Decision; and must fully satisfy the criteria and conditions prescribed by the Law on Management and

Investment of State Capital in Enterprises and the Group's regulations on the management of Capital Representatives.

2. Rights and responsibilities of the Capital Representative:

a) Represent the Group in attending General Meetings of Shareholders; exercise the rights to deliberate, vote, and make recommendations in strict accordance with the instructions, directions, or written approvals of the competent authority of the Group;

b) In the event of being elected to the BOD or the Supervisory Board of the Company, the Capital Representative must fulfill dual responsibilities: serving as a member of the management/supervisory body responsible for safeguarding the best interests of the Company, while bearing direct responsibility for safeguarding, preserving, and developing the state capital invested by the Group in the Company;

c) Promptly, truthfully, fully, and periodically report to the Group on production and business performance, financial condition, investment disbursement progress, rubber land-use management, dividend payments, and any material arising matters;

d) Maintain absolute confidentiality over internal information of the Company; strictly refrain from disclosing confidential information to third parties or leaking business secrets of the Company without prior authorization for official disclosure pursuant to statutory regulations.

3. Responsibilities of the Company toward Capital Representatives:

a) The Company is responsible for facilitating favorable conditions and proactively providing timely, accurate, and complete dossiers, documents, and financial data related to items requiring decision-making to enable the Capital Representative to study and execute reporting and consultation procedures with the Group;

b) Internal governance bodies, managers, and departments of the Company shall not unlawfully cause difficulties or obstruct the performance of duties by the Capital Representative.

4. Salary and remuneration of the Capital Representative (pursuant to Clause 11, Article 43 of the Company's Charter):

The payment of salaries, remuneration, bonuses, and other material benefits to the Capital Representative of the Group shall comply with statutory regulations on the management of state capital and the Group's regulations. Any BOD or Supervisory Board remuneration paid by the Company shall be finalized, deducted, or remitted to the Group in strict accordance with prevailing regulations.

Article 37. Matters requiring coordination, reporting, or consultation with the Group

1. Groups of matters where Capital Representatives are mandatorily required to consult the Group prior to voting:

Pursuant to the provisions of the Law on Management and Investment of State Capital in Enterprises, Decree No. 366/2025/ND-CP, and the Group's Regulations on the Management of Capital Representatives, Capital Representatives must report, seek written opinions, and shall only participate in voting at the GMS or the BOD upon receipt of written approval from the Group on the following matters:

a) Long-term development strategy, five-year production and business plan, and five-year development investment plan of the Company;

b) Annual production and business plan and annual financial plan of the Company;

c) Plans for increasing or reducing charter capital; additional issuances of shares, convertible bonds, or other equity securities that alter the Group's ownership percentage in the Company;

d) Audited annual financial statements; plans for after-tax profit distribution, enterprise fund appropriations, and dividend payout ratios in cash or shares;

e) Amendments and supplements to the Company's Charter;

f) Investment policy for Group-A and Group-B projects, projects developing infrastructure for industrial parks and industrial clusters, renewable energy projects, and projects converting the use purpose of rubber land;

g) External investment plans: capital contributions, share purchases, new establishment or reorganization of subsidiaries and associated companies; equity transfers and divestments of the Company's investments in other enterprises;

h) Schemes for liquidating major assets, large-scale liquidation of rubber plantations exceeding delegated thresholds; plans for compensation, recovery, hand-over, or transfer of rubber land to local authorities;

i) Corporate reorganization (division, demerger, consolidation, merger, conversion of legal form), dissolution, liquidation, or petition for bankruptcy of the Company;

k) Managerial personnel work under the Group's management authority: nominating candidates for election to the BOD and the Supervisory Board; personnel for the election of Chairperson of the BOD and Head of the Supervisory Board; appointment of the General Director, Deputy General Directors, and the Chief Accountant; and planning, appraisal, commendation, and disciplining of managerial personnel.

2. Procedures and timelines for coordinating dossier preparation:

a) To ensure that Capital Representatives have adequate time to carry out consultation procedures with the Group in accordance with regulations, the Board of General Directors and the BOD of the Company are responsible for formulating and delivering complete reporting dossiers to Capital Representatives at least fifteen (15) working days (for ordinary matters) or at least twenty (20) working days (for major investment projects, capital increases/reductions, corporate reorganizations) prior to the scheduled date of the BOD or GMS meeting;

b) Consultation dossiers shall include prescribed documents such as: Proposals, project explanatory notes, financial and economic feasibility appraisals, legal assessments, and risk appraisals;

c) Matters subject to mandatory consultation shall strictly not be brought to a vote at the BOD or the GMS without first obtaining written approval from the competent authority of the Group.

3. Updating regulations of the Group:

In the event that the Group promulgates new regulations or amends and supplements existing regulations concerning delegation, authorization, standard templates, and reporting regimes applicable to Capital Representatives without modifying mandatory provisions of the Company's Charter, the Company and Capital Representatives shall be responsible for automatically updating and applying such new regulations from their effective date without necessarily amending these Regulations immediately.

CHAPTER IX. MANAGEMENT OF CAPITAL, INVESTMENTS, AND ASSETS

Article 38. Principles of capital and asset management

1. Principles of capital preservation and development:

a) The charter capital and all lawful capital sources of the Company (including equity, the development investment fund, bank credit facilities, and mobilized capital) must be managed and utilized for proper purposes, economically, safely, and to achieve maximum profitability in accordance with plans approved by competent authorities;

b) The Company is responsible for preserving and developing the state capital represented and owned by the Group in the Company pursuant to the Law on Management and Investment of State Capital in Enterprises No. 68/2025/QH15, Decree No. 366/2025/ND-CP, and Articles 47 and 51 of the Company's Charter;

c) Any act causing dissipation, loss, or waste of capital or assets, or using the Company's assets for sectional interests or private personal gains, shall be strictly handled in accordance with statutory regulations and the Company's Charter.

2. Principles of authority and legal procedures:

a) Investments, asset procurements, capital contributions, purchases, sales, and transfers of shares or capital contributions, asset leasings, and land-use management must be decided strictly within the authority delegated among the GMS, the BOD, and the General Director pursuant to statutory regulations and the Company's Charter;

b) For matters where the Company's Charter or statutory regulations on state capital management require Capital Representatives of the Group to seek prior consultation, the Company and the BOD must ensure the completion of procedures to obtain written approval from the Group prior to issuing official decisions or casting votes.

3. Asset inventory and appraisal regime:

The Company shall conduct a physical inventory of all assets, rubber plantations, land, workshops, machinery, equipment, and inventories at the end of each financial year (December 31 annually) or conduct extraordinary inventories upon requests for restructuring, division, demerger, consolidation, or merger pursuant to the Law on Accounting and the Company's Charter. Any surplus, shortfall, or impairment of assets must be recorded in minutes clearly determining the causes and personal responsibilities, and settled in strict compliance with prevailing financial regulations.

Article 39. Investment, capital contribution, and management of capital invested in other enterprises

1. Preparation of dossiers and appraisal of outbound investment plans:

All outbound investments made by the Company (capital contribution to establish new enterprises, acquisition of shares/capital contributions in other enterprises, capital increases in subsidiaries or associated companies) must mandatorily be supported by a complete Investment Project Dossier comprising at least:

a) A Proposal for investment policy approval detailing the necessity, strategic objectives, and alignment with the Company's business lines;

b) A Feasibility Study Report: Detailed evaluation of the financial and legal capacity of the joint venture or associated partners; market analysis, financial efficiency indicators (Internal Rate of Return - IRR, Net Present Value - NPV, payback period); counterpart funding arrangement plans, and risk management schemes;

c) Independent legal and financial appraisal opinions issued by specialized departments, the Supervisory Board, or independent consulting firms;

d) A divestment scheme and projected capital exit roadmap in the event that the project fails to achieve anticipated efficiency or upon decisions to restructure the investment portfolio.

2. Authority to approve outbound investments (pursuant to Articles 15 and 27 of the Company's Charter):

a) The GMS shall approve the policy for capital contributions and share purchases in other enterprises valued at 35% or more of the total asset value recorded in the Company’s most recent financial statements;

b) The BOD shall approve investments for capital contributions and share acquisitions in other enterprises valued at less than 35% of the Company's total asset value strictly within its delegated authority and limits, in compliance with the Group's capital management regulations;

c) For major, strategic capital contribution investments or those falling into categories where the Group requires Capital Representatives to seek opinions, the BOD shall only adopt decisions upon receipt of written in-principle approval from the Group.

3. Designation and management of the Company's Capital Representatives at other enterprises:

a) The Company's BOD shall decide on the designation, replacement, dismissal, commendation, disciplining, and evaluation of the Company's Capital Representatives at subsidiaries and associated companies upon the recommendation of the General Director;

b) The Company's Capital Representatives at other enterprises are responsible for:

Managing and closely monitoring the Company's invested capital; voting on matters at such enterprises strictly in accordance with authorization documents, instructions, and strategic directions from the BOD or the General Director of the Company;

Submitting periodic quarterly and annual reports to the Company on operational status, production and business performance, financial condition, profit distributions, and dividend collections from the investee enterprise;

Bearing responsibility before the Company's BOD and the law if voting contrary to instructions, resulting in capital loss or detrimental impact on the Company's interests.

Article 40. Investment projects, assets, and land

1. Requirements for development investment project dossiers:

Investment projects for capital construction, development of infrastructure for industrial parks, industrial clusters, residential areas, renewable energy, and investment in rubber latex processing factories must strictly comply with the Law on Investment, the Law on Construction, and the Company's Charter. The project dossier must clearly specify:

a) Project name, investment objectives, capacity scale, implementation location, and utilized land area;

b) Total investment capital, capital structure (equity, commercial loans, other mobilized capital), and debt service plans;

c) Environmental Impact Assessment (EIA) report or environmental license approved by the competent state authority;

d) Detailed implementation schedule for each phase and commercial exploitation plans ensuring efficiency.

2. Management, disposal of assets, and assignment/sale of rubber plantations:

a) The procurement, major repair of machinery and equipment, and the liquidation, transfer, or sale of damaged or technologically obsolete fixed assets must be conducted on the principles of openness, transparency, and capital preservation through procurement bidding or public auctions in accordance with statutory regulations and Company regulations;

b) With respect to the liquidation and felling of rubber plantations reaching the end of their tapping cycle, or liquidation of plantations for land-use conversion:

A detailed liquidation plan must be prepared (determining area, tree density, timber reserves, and projected recovery value) and independent surveying and price appraisals must be organized in accordance with the Group's regulations;

Authority to approve rubber plantation liquidation plans shall be exercised in accordance with BOD delegation and the Group's regulations;

The auction of liquidated rubber trees must be organized publicly and widely through professional auction organizations to maximize asset value recovery for the Company.

3. Management and use of land:

a) Land constitutes means of production and a special strategic asset of the Company. The General Director is responsible for strictly managing the entire land fund-including agricultural land, non-agricultural land, and industrial park land allocated or leased by the State-in strict adherence to master plans, cadastral boundary markers, permitted land-use purposes, and land laws;

b) Encroachment, lending, unauthorized subleasing of land, or allowing land to become desolate, subject to disputes, or entangled in complex, protracted complaints is strictly prohibited;

c) For schemes involving land recovery, site clearance compensation, conversion of rubber land-use purposes to develop industrial parks or urban areas, or handover of land to local authorities for socio-economic development, the BOD and the General Director must formulate comprehensive schemes and thoroughly appraise compensation/support values, ensuring the highest lawful rights and interests of the Company and its employees, while completing procedures to report and obtain written approval from the Group prior to execution.

CHAPTER X. INFORMATION DISCLOSURE, TRANSPARENCY, AND CONFIDENTIALITY

Article 41. Principles of information disclosure

1. Principles of information disclosure (pursuant to Articles 51 and 52 of the Company's Charter):

a) As a public company with shares listed on the Stock Exchange, the Company shall disclose information in a full, accurate, timely, truthful, and consistent manner in accordance with the Law on Securities, guiding decrees, and regulations of the State Securities Commission (SSC) and the Stock Exchange;

b) Information disclosure must ensure that all shareholders and the investing public have equal, fair, and convenient access to information at the same time;

c) In the event of rumors or false information materially affecting the market price of the Company's shares, the Legal Representative or the Person Authorized to Disclose Information must promptly verify, rectify, or provide public explanations in accordance with statutory regulations.

2. Means and language of information disclosure:

a) Information shall be disclosed simultaneously on the electronic information disclosure systems of the SSC, the Stock Exchange where PHR shares are listed, and on the official website of the Company (under the Investor Relations section at: www.phr.vn);

b) The language for information disclosure on the securities market is Vietnamese. The Company shall conduct information disclosure simultaneously in Vietnamese and English in accordance with regulations on information disclosure on the securities market. Information disclosed in English must be consistent with the content disclosed in Vietnamese. In the event of any discrepancy or divergence of interpretation between the Vietnamese and English versions, the Vietnamese version shall prevail.

3. Person executing information disclosure:

a) The Legal Representative of the Company (the Chairperson of the BOD or the General Director) bears ultimate legal responsibility for the completeness, truthfulness, and accuracy of disclosed information;

b) The Legal Representative may directly execute or authorize another person in writing to serve as the Person Authorized to Disclose Information of the Company;

c) The Person in Charge of Corporate Governance / BOD Secretary is responsible for coordinating and supporting the provision and retention of dossiers and documents serving information disclosure within their assigned functions and duties. The person disclosing information and relevant departments shall be held accountable for the content, accuracy, completeness, and timeliness of information disclosures as prescribed.

Article 42. Management of inside information and confidential information

1. Identification of inside information and confidential information:

a) Inside information includes all information regarding the production and business operations, finances, human resources, and investment projects of the Company that has not yet been publicly disclosed to the market, which, if disclosed, may directly affect the market price of PHR shares or significantly impact investment decisions of investors;

b) Confidential information of the Company includes: trade secrets and know-how in rubber processing; project design drawing dossiers; major commercial contracts under negotiation; undisclosed periodic financial statements; charter capital increase/decrease plans and dividend payout schemes that have not been officially approved by the GMS/BOD; and documents relating to inspections, examinations, or litigations pending final conclusions.

2. Obligation of confidentiality (pursuant to Clause 5, Article 13 and Article 43 of the Company's Charter):

a) Members of the BOD, members of the Supervisory Board, the General Director, the Chief Accountant, the Person in Charge of Corporate Governance, employees, and the Capital Representatives of the Group are responsible for maintaining absolute confidentiality of the Company's confidential information throughout their service and even after the expiration of their term of office or termination of employment;

b) Confidential information may only be disclosed to third parties upon written request from competent state authorities in accordance with statutory regulations or upon prior written approval by the Chairperson of the BOD / General Director;

c) Utilizing inside information or confidential information to directly or indirectly trade PHR shares (insider trading), or soliciting or enticing others to trade shares for personal enrichment or to avoid financial loss in violation of the law, is strictly prohibited.

3. Information vetting process prior to release:

All documents, press releases, reports released to the public, or materials provided to the media and press must be reviewed by the legal department and the finance-accounting department, and approved by the Legal Representative or the Person Authorized to Disclose Information prior to release or statement.

Article 43. Right of access to information of shareholders and governance bodies

1. Right of access to information of shareholders (pursuant to Articles 12 and 45 of the Company's Charter):

a) Ordinary shareholders have the right to inspect, extract, and copy the Company's Charter, the List of shareholders entitled to vote, Minutes and Resolutions of the GMS, audited annual financial statements, and Annual Reports retained at the Company's head office or available on the website;

b) A shareholder or group of shareholders holding 05% or more of the total ordinary shares has the right to submit a written request to review, inspect, and extract the minutes book and resolutions/decisions of the BOD, semi-annual and annual financial statements, appraisal reports of the Supervisory Board, and contracts or transactions subject to BOD approval (excluding documents containing business or trade secrets);

c) A shareholder's request must be formulated in writing, stating the full name, shareholder registration code, number of shares owned, matters to be inspected, and an undertaking to maintain confidentiality; the Company is responsible for facilitating such shareholder’s inspection within five (05) working days from the date of receipt of a valid request.

2. Right of access to information of BOD members and members of the Supervisory Board:

a) Members of the BOD and members of the Supervisory Board have the right to request the General Director, Deputy General Directors, the Chief Accountant, and managers of functional departments and affiliated units to provide, on a timely, accurate, and complete basis, all information, accounting documents, contracts, and technical data serving governance and supervisory tasks;

b) The requested individuals are responsible for providing complete documents within a time limit not exceeding three (03) working days; where documents are complex and require an extension of time, a written response clearly stating the reasons therefor must be issued.

3. Right of access to information of Capital Representatives of the Group:

The Company shall proactively provide, on a periodic or extraordinary basis, all requisite governance records and data to enable Capital Representatives to properly perform their reporting and consultation obligations under the Group's capital management regulations, while ensuring no breach of information disclosure restrictions under securities laws.

CHAPTER XI. INTERNAL CONTROL, RISK MANAGEMENT, AND ETHICS

Article 44. Internal control and risk management

1. Establishment and operation of the internal control system:

a) The Company shall establish, operate, and maintain a synchronous, effective, and comprehensive internal control system, comprising the control environment, risk assessment procedures, periodic control activities, internal

information and communication systems, and independent monitoring and evaluation activities;

b) The internal control system shall apply across all specialized departments at the Company's executive office, production teams, processing factories, and investment projects;

c) The BOD is responsible for orienting, promulgating policies, and supervising the operation of the internal control and risk management system; the Supervisory Board performs the function of independently inspecting compliance and the effectiveness of the control system; the General Director bears direct responsibility for establishing, directing, and executing specific control procedures across all stages of day-to-day operations.

2. Identification and management of material risk groups:

The Company shall establish a risk matrix to identify, measure, control, and mitigate the following material risk groups:

a) Market and price risks: Fluctuations in the price of natural rubber latex on international and domestic markets, fluctuations in the price of liquidated rubberwood, industrial park land rental rates, foreign exchange rates, and bank interest rates;

b) Production and agricultural risks: Natural disasters, droughts, storms, floods, rubber tree pests and diseases, and climate change affecting latex yield and rubber plantation quality;

c) Legal and land-related risks: Risks regarding boundary marker disputes, site clearance compensation, conversion of rubber land-use purposes to industrial land, and amendments to local planning schemes or legal policies on land, investment, and environmental protection;

d) Financial and investment risks: Cash flow imbalances, bad debts, overdue debts, project delays, total investment cost overruns, and risks of capital dissipation in outbound financial investments;

e) Environmental and occupational safety risks: Wastewater leakage incidents, odor pollution at rubber latex processing plants, fires, explosions, and occupational accidents in plantations and processing facilities;

f) Conflict-of-interest and related-party transaction risks: Lack of transparency in asset appraisals, profit shifting, and fraud in the procurement bidding of agricultural supplies or public auctions of liquidated assets.

3. Risk reporting and control procedures:

The General Director is responsible for organizing the identification, evaluation, and control of operational risks of the Company; promptly reporting to the BOD and the Supervisory Board on any risks or critical events that may materially affect the operations, finances, or interests of the Company, and proposing appropriate remedial measures.

Article 45. Ethics, integrity, and violation prevention

1. Code of ethics and corporate culture:

a) Managerial personnel, executives, and all employees of Phuoc Hoa Rubber Joint Stock Company must observe professional ethical standards: honesty, integrity, dedication, accountability, respect for the law, and prioritizing the lawful interests of the Company above personal interests;

b) The following acts are strictly prohibited: giving or receiving bribes, unauthorized kickbacks or commissions; abusing official positions to harass partners, shareholders, or industrial park land sublessees; fabricating accounting vouchers; or providing false or misleading information to auditing bodies, state regulatory authorities, and the Group.

2. Whistleblowing and reporting channels:

a) The Company shall maintain a dedicated hotline, secure email inbox, and specialized feedback mailbox jointly managed by the Supervisory Board and the internal control body to receive tip-offs, complaints, and reports regarding fraud, corruption, waste, operational procedural breaches, or indications of conflicts of interest;

b) All reported information and the identity of whistleblowers must be kept strictly confidential in accordance with statutory regulations on whistleblowing;

c) Any act of victimization, threat, retaliation, intimidation, or creation of unfavorable conditions regarding working environment, remuneration, or promotion against individuals who report information lawfully and in good faith is strictly prohibited.

3. Handling and remediation of violations:

Any breach of professional ethics, internal rules, or regulations, once verified and established, must be handled promptly and strictly in accordance with the Internal Labor Regulations and Internal Corporate Governance Regulations, or referred to competent law enforcement authorities for legal proceedings; concurrently, the violator must fully indemnify the Company for any material losses or damages caused.

CHAPTER XII. REPORTING REGIME, DOSSIERS, AND COORDINATION

Article 46. Corporate governance reporting regime

1. Reporting regime of the General Director to the Board of Directors (pursuant to Article 27 of the Company's Charter):

a) Periodic reports: Monthly, quarterly, semi-annual, and annual reports on production and business performance (tapping, purchasing, processing, and sales volumes of rubber latex; industrial park infrastructure leasing revenues, etc.), cash flow and financial condition, disbursement progress of capital construction

investment projects, labor and payroll status, and the implementation progress of BOD resolutions;

b) Thematic reports: Reports on land-use management, current status and plans for rubber plantation liquidation, and performance evaluation reports on invested capital in subsidiaries and associated companies;

c) Extraordinary reports: Immediate reports upon the occurrence of major disputes, litigations, or unusual fluctuations materially affecting capital resources, or upon written request from the Chairperson of the BOD.

2. Reporting regime of the Board of Directors and the Supervisory Board to the General Meeting of Shareholders (pursuant to Article 15 of the Company's Charter):

a) The BOD shall prepare and submit to the Annual General Meeting of Shareholders: The governance performance report of the BOD and each BOD member; the supervisory report on the General Director and other Executives; and reports on profit distribution plans, dividends, and remuneration of the BOD and the Supervisory Board;

b) The Supervisory Board shall prepare and submit to the Annual General Meeting of Shareholders: The report on the Company's business results and appraisal of the annual financial statements; the report evaluating the governance and executive management of the BOD and the General Director; and the self-evaluation report on the operational performance of the Supervisory Board and each Supervisor.

3. Requirements for report content:

Governance reports must be based on actual, truthful figures, benchmarked against annual plans and results of the corresponding prior period; clearly analyze subjective and objective causes of deficiencies, evaluate risks, and propose specific remedial solutions with clearly defined responsibilities and implementation timelines.

Article 47. Management of records, resolutions, and minutes

1. Establishment and management of corporate governance records (pursuant to Article 45 of the Company's Charter):

The Company is responsible for establishing, classifying, and safely preserving—either permanently or for the statutory retention periods prescribed by the Law on Enterprises and the Law on Archives—the following documents at the Company's head office:

a) The Company's Charter, amendments and supplements to the Charter, the Internal Corporate Governance Regulations, and the entire system of internal governance rules;

b) The shareholder register, lists of shareholders entitled to attend General Meetings of Shareholders across various periods; enterprise registration dossiers, and operational licenses;

c) Dossiers of General Meetings of Shareholders: meeting invitation notices, lists of registered attending shareholders, powers of attorney, meeting minutes, resolutions of the GMS, and voting counting minutes (including counting minutes for written consultations);

d) Dossiers of BOD meetings: meeting notices, proposal dossiers, BOD meeting minutes, resolutions and decisions of the BOD, and written opinion ballots submitted by BOD members;

e) Meeting dossiers, minutes, inspection conclusions, and appraisal reports of the Supervisory Board;

f) Audited annual financial statements, reviewed semi-annual financial statements, annual reports, accounting books, and auditing vouchers;

g) Legal dossiers concerning land, cadastral map extracts, rubber land allocation/lease decisions, and investment licensing dossiers for industrial parks.

2. Dossiers submitted to the BOD/GMS:

Dossiers submitted to the BOD/GMS shall include all necessary documents required to substantiate the proposed contents, legal grounds, implementation plans, efficiency and impacts on the Company, associated risks, opinions of relevant departments, and requisite supporting documents, in accordance with the nature of each matter, statutory regulations, and the Company's Charter.

3. Electronic record retention:

With respect to electronic documents, minutes, and electronic voting data, the Company shall implement secure information technology storage solutions to prevent unauthorized alteration, maintain periodic data backups, and ensure the capability for accurate retrieval and extraction upon inspection requests by the Supervisory Board, competent state authorities, or auditing bodies.

Article 48. Coordination among governance bodies within the Company

1. Principles of operational coordination:

The relationship among the BOD, the Supervisory Board, and the General Director is a collaborative relationship based on the functions and duties delineated under the Company's Charter; respecting the independence and objectivity of each body, refraining from interfering with or obstructing each other's work, avoiding shifting responsibilities, and collectively striving toward the goals of optimizing business efficiency and preserving state capital.

2. Procedures for coordinated matter resolution:

a) Where a matter requires coordinated resolution among the BOD, the Supervisory Board, and the Board of General Directors, the lead presiding body must deliver a written dossier clearly specifying the contents subject to

consultation and the deadline for response (ordinarily from 03 to 05 working days);

b) The consulted body is responsible for studying and responding in writing within the prescribed time limit; upon expiration of such time limit without a written response, it shall be deemed to have concurred with the proposed plan of the lead presiding body (except for matters where the law explicitly requires separate written approval);

c) For major matters involving differing opinions, the Chairperson of the BOD shall decide to convene a joint meeting among the Standing Committee of the BOD, the Supervisory Board, and the Board of General Directors to deliberate directly prior to the BOD issuing the final decision within its authority.

3. Prohibition of abuse of coordination mechanisms:

Citing the consultation mechanism or awaiting coordination to delay or evade decision-making responsibilities regarding tasks falling within the exclusive authority of one's own body under statutory regulations and the Company's Charter is strictly prohibited.

CHAPTER XIII. RESPONSIBILITIES AND HANDLING OF VIOLATIONS

Article 49. Responsibilities of managers and executives

1. Legal and administrative responsibilities (pursuant to Articles 42 and 44 of the Company's Charter):

a) Members of the BOD, members of the Supervisory Board, the General Director, the Chief Accountant, and other Executives are responsible for fully performing their duty of loyalty, duty of care, and diligence in the best interests of the Company;

b) Any act of willfully acting contrary to statutory regulations, the Company's Charter, Resolutions of the GMS, Resolutions of the BOD, or the provisions of these Regulations shall, depending on the nature and severity of the violation, be subject to internal disciplinary action, administrative penalties, or prosecution for criminal liability in accordance with statutory regulations.

2. Liability for damages and indemnification (pursuant to Article 44 of the Company's Charter):

a) Any manager or executive who breaches their obligations, abuses their authority, executes transactions ultra vires (beyond authority), or votes to approve resolutions contrary to the law or the Charter causing property damage to the Company must bear joint and several, unlimited personal liability, and fully indemnify the Company for all actual arising damages, including administrative fines, court fees, legal counsel expenses, and lost profits/benefits of the Company;

b) Any member of the BOD or Supervisor who voted against, or reserved an opposing opinion with respect to, such unlawful resolution or decision shall be exempted from liability for damages;

c) The Company may procure Directors and Officers (D&O) liability insurance for members of the BOD, the Supervisory Board, and the General Director upon approval by the GMS; provided, however, that such insurance policy shall not cover indemnity liabilities arising from intentional violations of the law, fraud, personal self-enrichment, or material breaches of the Company's Charter.

3. Material, civil, administrative, or criminal liability:

Material, civil, administrative, or criminal liability shall be determined in accordance with statutory regulations; the application of internal disciplinary actions shall not preclude liability before the law.

Article 50. Handling of violations of the Regulations

1. Forms of internal disciplinary action:

Any individual or unit in breach of the provisions set forth in these Regulations shall be subject to the following disciplinary measures:

a) Written reprimand;

b) Deferral of salary increment or disqualification from commendations and lowering of emulation rankings;

c) Removal from office or dismissal from managerial positions;

d) Dismissal or termination of the employment contract pursuant to the Labor Code and the Internal Labor Regulations of the Company.

2. Authority to handle violations:

a) The GMS shall consider the removal, dismissal, and determination of sanction measures against violating members of the BOD and members of the Supervisory Board;

b) The BOD shall consider and decide on forms of disciplinary action, dismissal, or contract termination with respect to the General Director, Deputy General Directors, the Chief Accountant, and the Person in Charge of Corporate Governance;

c) The General Director shall exercise disciplinary actions against employees and managerial officers of departments and affiliated units in accordance with delegated authority;

d) In the event that a Capital Representative of the Group at the Company commits a violation, the BOD of the Company shall report to the Group for consideration and handling of the capital representative’s liability in accordance with the Group's state capital governance regulations.

3. Initiating legal proceedings to safeguard the Company's interests:

Where a manager or executive fails or refuses to indemnify damages as agreed, the BOD, the Supervisory Board, or a shareholder or group of shareholders holding at least 01% of the total ordinary shares shall have the right, on their own behalf or on behalf of the Company, to institute legal proceedings requesting the Court to compel the violator to make full restitution and indemnification of damages to the Company pursuant to the Law on Enterprises.

CHAPTER XIV. IMPLEMENTATION PROVISIONS

Article 51. Amendments and supplements to the Regulations

1. Authority to amend and supplement:

These Internal Corporate Governance Regulations may only be amended, supplemented, or replaced upon the lawful adoption of a Resolution by the General Meeting of Shareholders of Phuoc Hoa Rubber Joint Stock Company.

2. Responsibilities for review and proposal of amendments:

a) The BOD is responsible for periodically reviewing the suitability of these Regulations, particularly upon material changes to the Law on Enterprises, the Law on Securities, laws and regulations on the management of state capital, the Company's Charter, or the Group's capital management regulations;

b) Upon discovering that any provisions of these Regulations are no longer appropriate or conflict with new statutory regulations or the Charter, the BOD shall take the lead in coordinating with the Supervisory Board to draft proposals and draft amendments for submission to the GMS for consideration at its earliest meeting;

c) Amendments and supplements shall focus solely on truly necessary contents to ensure compliance with statutory provisions and the Charter, and to resolve practical bottlenecks that arise; amendments shall not be made purely for stylistic phrasing or wording when the substance of existing provisions remains practically effective.

Article 52. Effectiveness and implementation

1. These Internal Corporate Governance Regulations, comprising 14 Chapters and 52 Articles, were thoroughly deliberated and officially adopted by the General Meeting of Shareholders of Phuoc Hoa Rubber Joint Stock Company at its 2026 meeting; these Regulations shall take effect from the date of adoption of the Resolution by the GMS.

2. These Regulations supersede entirely the Internal Corporate Governance Regulations promulgated attached to Decision No. 447/QD-CSPH dated July 03, 2023, by the Board of Directors of Phuoc Hoa Rubber Joint Stock Company as from the effective date.

3. Members of the Board of Directors, members of the Supervisory Board, the General Director, Deputy General Directors, the Chief Accountant, the Person in Charge of Corporate Governance, the BOD Secretary, Capital Representatives

of the Group at the Company, Heads of specialized departments, Team Leaders of production teams, Factory Managers of processing plants, General Directors of subsidiaries, and all shareholders of the Company are responsible for strictly complying with these Regulations.

4. The Operating Regulations of the BOD, the Operating Regulations of the Supervisory Board, the Financial Regulations, the General Director's Executive Delegation Regulations, and other internal governance documents shall continue to remain in force and apply concurrently, provided they do not conflict with these Regulations, the Company's Charter, and prevailing laws; in the event of any conflict, the document possessing higher legal hierarchy or the specialized document directly governing the matter shall prevail./.

ON BEHALF OF THE BOD
CHAIRMAN

M.S.D.N:3700147532-C.T.C.P
CÔNG TY CỔ PHẦN CAO SU PHƯỚC HÒA
X.PHƯỚC HÒA-TP.HỒ CHÍ MINH

Huynh Kim Nhut