

COMPARISON TABLE OF CHANGES BETWEEN THE CURRENT CHARTER AND THE AMENDED CHARTER
Updated on 14/02/2025

Article	Current Regulation	Proposed Amendments	Explanation	Update Team
PREAMBLE	This Charter is ratified under the Resolution No. 01/2021/NQ-ĐHĐCĐ dated 28 th , April 2021 of the GMS	This Charter is ratified under the Resolution No. 01/2021... /NQ-ĐHĐCĐ dated 28th... April 2025 + of the GMS	Updating the amendment date.	TK-QHCC
1.1.g	<i>Managers</i> include the CEO, Deputy CEO, chief accountant and other personnel under the assignment and/or appointment of the BOD;	<i>Managers</i> include the CEO, Deputy CEO, chief accountant and other personnel under the assignment and/or appointment of the BOD as PVI's Managers;	Revising the definition of executive officers/managers to prevent misunderstanding that anyone appointed by the BOD is automatically an executive officer/manager.	PCTT&QTRR
1.1.h	<i>Executives</i> include the Chairman of the Board of Directors, members of the Board of Directors, the CEO and persons holding other personnel under the assignment and/or appointment of the BOD	<i>Executives</i> include the Chairman of the Board of Directors, members of the Board of Directors, the CEO and persons holding other personnel under the assignment and/or appointment of the BOD as PVI's Executive Officers		PCTT&QTRR
11.5	Other managers and executive officers of the enterprise.	Removed.	Revised to align with the organizational structure of a joint-stock company as stipulated in the Enterprise Law.	PCTT&QTRR
15.1.k	[The General Meeting of Shareholders (GMS) decides:] k) Decide the budget or total remunerations, bonuses and other	k) Decide the budget or total remunerations, bonuses, salary and other benefits of the Board of Directors and the Supervisory Board.	Added a provision regarding salary (consistent with Article 28 of the Charter).	PCTT&QTRR

	benefits of the Board of Directors and the Supervisory Board.			
15.2.i	i) The budget or total remunerations, bonuses and other benefits of the Board of Directors and the Supervisory Board.	i) The budget or total remunerations, bonuses, salary and other benefits of the Board of Directors and the Supervisory Board	Added a provision regarding salary (consistent with Article 28 of the Charter).	PCTT&QTRR
15.2.p	p) Decisions relating to the transactions of sale of assets of PVI or PVI's branches and underlying companies or the transaction of purchase of assets valued at 35% or more of the total value of assets of PVI and PVI's branches and underlying companies as recorded in the most recent audited financial statements;	p) Decisions relating to the transactions of invest, purchase or sale of assets of PVI, PVI's subsidiaries or PVI's branches and underlying companies or the transaction of purchase of assets with a value at 35% or more of the total value of assets of PVI and PVI's branches and underlying companies as recorded in the most recent audited financial statements of PVI	Revised for clarity based on YKVN's legal advice: - Clarifies that "affiliated companies" refer to "subsidiary companies." (<i>The original Vietnamese text mistakenly uses "công ty trực thuộc" (affiliated company) instead of "công ty con" (subsidiary), which may cause inconsistency in legal interpretation</i>) - Specifies that "Total assets of PVI and its subsidiaries, branches" refers to PVI's assets as per the latest financial statements.	PCTT&QTRR
21.2	Resolutions of the General Meeting of Shareholders on amendments of and supplements to the Charter, classes of shares and volume of shares offered for sale, merger, re-organization and dissolution of PVI,	Resolutions of the General Meeting of Shareholders on amendments of and supplements to the Charter, classes of shares and volume of shares offered for sale, merger, re-organization and dissolution of PVI, transactions of invest,	Revised for consistency with Article 15.2.p above.	PCTT&QTRR

	<p>transactions of sale of assets of PVI or PVI's branches and underlying companies or transactions of purchase executed by PVI or PVI's branches and underlying companies with a value of 35% or more of the total value of assets of PVI and PVI's branches and underlying companies calculated on the basis of the most recent audited accounting books shall be approved when they are passed by 75% or more of the total number of votes of the shareholders with voting rights present in person or via their authorized representatives at the General Meeting of Shareholders.</p>	<p>purchase or sale of assets of PVI, PVI's subsidiaries or PVI's branches executed by PVI, PVI's subsidiaries or PVI's branches with a value of 35% or more of the total value of assets of PVI as recorded in the most recent audited financial statements of PVI shall be approved when they are passed by 75% or more of the total number of votes of the shareholders with voting rights present in person or via their authorized representatives at the General Meeting of Shareholders.</p>		
27.2.h	<p>h) Approve contracts for purchase, sale, lending and other contracts and transactions that are worth at least 20% of the total assets written PVI's latest audited financial statement, contracts and transactions within the jurisdiction of the GMS as prescribed in Point d Clause 2 Article 138, Clause 1 and</p>	<p>h) Approve contracts for purchase, sale, lending and other contracts and transactions that are worth at least 20% of the total assets written PVI's latest audited financial statement except for contracts and transactions within the jurisdiction of the GMS as prescribed in Point d Clause 2 Article 138, Clause 1 and Clause 3 Article 167 of the Law on Enterprises</p>	<p>Revised for clarity (per YKVN Law Firm's advice on 14/11/2024).</p>	PCTT&QTRR

	Clause 3 Article 167 of the Law on Enterprises			
27.5	Except where otherwise stipulated by Laws and the Charter, the Board of Directors may authorize its subordinates and managers to act on behalf of PVI to perform works.	Except where otherwise stipulated by Laws and the Charter, the Board of Directors may delegate authority its subordinates and managers to act on behalf of PVI to perform works.	As per the Civil Code, the BOD is neither an individual nor a legal entity, so it cannot issue authorizations.	TK-QHCC
28	<p>Article 28. Remuneration, Bonuses, and Other Benefits of the Members of the Board of Directors</p> <p>1. PVI is entitled to pay remunerations, and bonuses to members of the Board of Directors according to business performance.</p> <p>2. Members of the Board of Directors are entitled to remunerations, and bonuses. Remunerations are calculated according to the number of working days necessary for completion of their tasks and the daily rate. The Board of Directors shall estimate the remuneration of each member under unanimity rule. The total remunerations, salary and bonuses for the Board of Directors shall be decided by the annual GMS.</p> <p>3. Remunerations of each member of the Board of Directors shall be</p>	<p>Article 28. Remuneration, Salary, Bonuses, and Other Benefits of the Members of the Board of Directors</p> <p>1. PVI is entitled to pay remunerations, salary and bonuses to members of the Board of Directors according to business performance.</p> <p>2. Members of the Board of Directors are entitled to remunerations, salary and bonuses. Remunerations are calculated according to the number of working days necessary for completion of their tasks and the daily rate. The Board of Directors shall estimate the remuneration of each member under unanimity rule. The total remunerations, salary and bonuses for the Board of Directors shall be decided by the annual GMS.</p> <p>3. Remunerations and salary of each member of the Board of Directors shall be recorded as PVI's operating costs in accordance with regulations of law on</p>	The term "salary" has been added to align with actual practice and ensure compliance with tax deduction requirements.	PCTT-QTRR

	<p>recorded as PVI's operating costs in accordance with regulations of law on corporate income tax, presented in a separate section of PVI's annual financial statement and reported at the annual GMS.</p> <p>4. Members of the Board of Directors who are holding the executive positions or working in committees of the Board of Directors or performing tasks other than normal tasks of members of the Board of Directors may be paid an additional remuneration in the form of a lump sum, salary , commission, profit percentage or another form decided by the Board of Directors.</p>	<p>corporate income tax, presented in a separate section of PVI's annual financial statement and reported at the annual GMS.</p> <p>4. Members of the Board of Directors who are holding the executive positions or working in committees of the Board of Directors or performing tasks other than normal tasks of members of the Board of Directors may be paid an additional salary, remuneration in the form of a lump sum, salary , commission, profit percentage or another form decided by the Board of Directors.</p>		
60.1	<p>This Charter consists of 22 sections and 60 articles, approved by the 2021 Annual General Meeting of Shareholders of PVI Holdings and effective from April 28, 2021.</p>	<p>This Charter consists of 22 sections and 60 articles, approved by the Annual General Meeting of Shareholders of PVI Holdings and effective from April 28, 2021.....</p>	<p>The revision updates the amendment date.</p>	TK-QHCC