



*Dong Nai, May 28, 2025*

## **OPERATING REGULATIONS OF THE BOARD OF SUPERVISORS**

- Pursuant to the Securities Law dated November 26, 2019;
- Pursuant to the Enterprise Law dated June 17, 2020;
- 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 Securities Law;
- Circular No. 116/2020/TT-BTC dated December 31, 2020, of the Minister of Finance guiding a number of articles on corporate governance applicable to public companies in Decree No. 155/2020/ND-CP dated December 31, 2020, of the Government detailing the implementation of a number of articles of the Securities Law;
- Pursuant to the Charter of DIC Dong Tien Joint Stock Company;
- Pursuant Resolution No. 2805 of the General Meeting of Shareholders dated May 28, 2025;
- The Board of Supervisors issues the Operating Regulations of the Board of Supervisors of DIC - Dong Tien Joint Stock Company;
- The Operating Regulations of the Board of Supervisors of DIC - Dong Tien Joint Stock Company include the following contents:

### **Chapter I GENERAL PROVISIONS**

#### **Article 1. Scope of regulation and subjects of application**

1. The Operating Regulations of the Board of Supervisors stipulate the organizational structure of personnel, standards, conditions, rights, and obligations of the Board of Supervisors and its members as regulated by the Enterprise Law, the Company Charter, and other relevant provisions.

2. Subjects of application: The Operating Regulations of the Board of Supervisors apply to the Board of Supervisors and its members.

#### **Article 2. Operating Principles of the Board of Supervisors**

The Board of Supervisors operates on the principle of collegiality. Its members are individually responsible for their own work and jointly responsible before the General Meeting of Shareholders and the law for the work and decisions of the Board of Supervisors.

## **Chapter II**

### **MEMBERS OF THE BOARD OF SUPERVISORS (SUPERVISORS)**

#### **Article 3. Rights, Obligations, and Responsibilities of Members of the Board of Supervisors**

1. . Strictly comply with the law, the Company Charter, resolutions of the General Meeting of Shareholders, and professional ethics in exercising their assigned rights and obligations.
2. Exercise their assigned rights and obligations honestly, carefully, and to the best of their ability to ensure the maximum legitimate interests of the Company.
3. Be loyal to the interests of the Company and shareholders; not abuse their position, title, or use the Company's information, secrets, business opportunities, or other assets for personal gain or to serve the interests of other organizations or individuals.
4. Other obligations as stipulated by the Enterprise Law and the Company Charter.
5. In case of violating the provisions in Clauses 1, 2, 3, and 4 of this Article, causing damage to the Company or others, members of the Board of Supervisors shall bear individual or joint liability to compensate for such damage. Income and other benefits obtained by members of the Board of Supervisors due to violations must be returned to the Company.
6. If a member of the Board of Supervisors is found to have violated the exercise of their assigned rights and obligations, a written notification must be sent to the Board of Supervisors, requesting the violator to cease the violating act and remedy the consequences.

#### **Article 4. Term and Number of Members of the Board of Supervisors**

1. The Board of Supervisors shall consist of 03 members. The term of office for a member of the Board of Supervisors shall not exceed 05 years and they may be re-elected for an unlimited number of terms.
2. A member of the Board of Supervisors is not necessarily required to be a shareholder of the Company.
3. More than half of the members of the Board of Supervisors must reside in Vietnam.
4. In cases where the terms of all members of the Board of Supervisors expire concurrently, but the new members of the Board of Supervisors have not yet been elected, the outgoing members shall continue to exercise their rights and obligations until the new members of the Board of Supervisors are elected and assume their duties.

#### **Article 5. Standards and Conditions for Members of the Board of Supervisors**

1. Members of the Board of Supervisors must meet the following standards and conditions:
  - a. Not fall under the subjects specified in Clause 2, Article 17 of the Enterprise Law;
  - b. Hold qualifications in one of the following specialized fields: economics, finance, accounting, auditing, law, business administration, or a specialized field suitable for the Company's business activities;



c. Not be a family member of a member of the Board of Directors, Director (General Director), or other managers;

d. Not be a manager of the Company; not necessarily be a shareholder or employee of the Company;

e. Not work in the accounting or financial department of the Company;

f. Not be a member or employee of an auditor approved to audit the Company's financial statements in the immediately preceding 03 years;

g. Other standards and conditions as stipulated by relevant laws and [the Company Charter].

2. In addition to the standards and conditions specified in Clause 1 of this Article, a member of the Board of Supervisors of a public company as stipulated in Point b, Clause 1, Article 88 of the Enterprise Law must not be a family member of the enterprise's manager at the Company and the parent company; a representative of capital contribution from an enterprise, or a representative of state capital contribution at the parent company and the Company.

### **Article 6. Head of the Board of Supervisors**

1. The Head of the Board of Supervisors must hold a university degree or higher in one of the following specialized fields: economics, finance, accounting, auditing, law, business administration, or a specialized field related to the enterprise's business activities [unless the Company Charter stipulates higher standards].

2. The Head of the Board of Supervisors shall be elected by the Board of Supervisors from among its members; the election, dismissal, or removal shall be based on the majority principle.

3. The rights and obligations of the Head of the Board of Supervisors shall be stipulated by the Company Charter.

### **Article 7. Nomination and Candidacy for Members of the Board of Supervisors**

1. Shareholders have the right to pool their individual voting shares to nominate candidates for the Board of Supervisors. A shareholder or group of shareholders holding from 5% to less than 10% of the total voting shares may nominate one (01) candidate; from 10% to less than 30% may nominate up to two (02) candidates; from 30% to less than 40% may nominate up to three (03) candidates; from 40% to less than 50% may nominate up to four (04) candidates; from 50% to less than 60% may nominate up to five (05) candidates.

2. In cases where the number of candidates for the Board of Supervisors through nomination and candidacy is still insufficient, the incumbent Board of Supervisors may nominate additional candidates or organize nominations according to the mechanism stipulated by the company in its internal corporate governance regulations. The mechanism by which the incumbent Board of Supervisors nominates candidates for the Board of Supervisors must be clearly announced and approved by the General Meeting of Shareholders before the nomination process begins.

### **Article 8. Method of Electing, Dismissing, and Removing Members of the Board of Supervisors**

1. The election, dismissal, and removal of members of the Board of Supervisors fall under the authority of the General Meeting of Shareholders.

2. Voting for the election of members of the Board of Supervisors must be conducted by cumulative voting, whereby each shareholder has 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 Supervisors, and the shareholder has the right to cast all or a part of their total votes for one or more candidates. The elected members of the Board of Supervisors are determined by the number of votes from highest to lowest, starting from the candidate with the highest number of votes until the number of members stipulated in the Company Charter is met. In case two or more candidates receive the same number of votes for the last member of the Board of Supervisors, a re-election will be held among the candidates with equal votes or selected according to the criteria specified in the election regulations or the Company Charter.

#### **Article 9. Cases of Dismissal and Removal of Members of the Board of Supervisors**

1. The General Meeting of Shareholders shall dismiss a member of the Board of Supervisors in the following cases:

- a. No longer meeting the standards and conditions to be a member of the Board of Supervisors as stipulated in Article 169 of the Enterprise Law;
- b. Submitting a letter of resignation and it being accepted;
- c. Other cases as stipulated by the Company Charter.

2. The General Meeting of Shareholders shall remove a member of the Board of Supervisors in the following cases:

- a. Failure to complete assigned tasks or duties;
- b. Failure to exercise their rights and obligations for 06 consecutive months, except in cases of force majeure;
- c. Repeated or serious violations of the obligations of a member of the Board of Supervisors as stipulated by the Enterprise Law and the company Charter;
- d. Other cases as per resolution of the General Meeting of Shareholders.

#### **Article 10. Notification of Election, Dismissal, and Removal of Members of the Board of Supervisors**

1. In cases where candidates for the Board of Supervisors have been identified, the Company must disclose information related to these candidates at least 10 days before the opening date of the General Meeting of Shareholders on the Company's website so that shareholders can learn about these candidates before voting. Candidates for the Board of Supervisors must provide a written commitment regarding the honesty and accuracy of the disclosed personal information and must commit to performing their duties honestly, carefully, and in the best interests of the company if elected as a member of the Board of Supervisors. Information related to the candidates for the Board of Supervisors to be disclosed includes:



- a. Full name, date, month, year of birth;
- b. Professional qualifications;
- c. Work history;
- d. Other management positions held;
- e. Interests related to the Company and its related parties;
- f. Other information (if any) as stipulated in the Company Charter;
- g. The Company is responsible for disclosing information about companies where the candidate holds management positions and any interests related to the Company that the candidate for the Board of Supervisors may have (if any).

2. The notification of the results of the election, dismissal, and removal of members of the Board of Supervisors shall be carried out in accordance with the regulations guiding information disclosure.

### **Chapter III**

## **BOARD OF SUPERVISORS**

#### **Article 11. Rights, obligations and responsibilities of the Board of Supervisors**

1. The Board of Supervisors supervises the Board of Directors, the Director or General Director in the management and administration of the Company.
2. Examine the reasonableness, lawfulness, trustworthiness and diligence in the management and operation of business activities; the systematic, consistent, and appropriate nature of accounting, statistics, and financial reporting.
3. Appraise the completeness, and lawfulness, trustworthiness of the Company's annual and semi-annual business performance reports and financial statements, the report on the Board of Directors' management performance, and submit the appraisal report at the Annual General Meeting of Shareholders. Review contracts and transactions with related parties under the approval authority of the Board of Directors or the General Meeting of Shareholders and make recommendations on contracts and transactions requiring approval from the Board of Directors or the General Meeting of Shareholders.
4. Review, examine, and evaluate the effectiveness and efficiency of the Company's internal control system, internal audit, risk management, and early warning system.
5. Examine the Company's accounting books, accounting records, and other documents, as well as the management and operational activities of the Company when deemed necessary or at the resolution of the General Meeting of Shareholders or at the request of a shareholder or group of shareholders as stipulated in Clause 2, Article 115 of the Enterprises Law.
6. Upon request from a shareholder or group of shareholders as stipulated in Clause 2, Article 115 of the Enterprises Law, the Board of Supervisors shall conduct an inspection within 07 working days from the date of receiving the request. Within 15 days from the date of concluding the

inspection, the Board of Supervisors must report on the requested matters to the Board of Directors and the requesting shareholder or group of shareholders. The inspection by the Board of Supervisors as stipulated in this clause must not obstruct the normal operations of the Board of Directors, nor interrupt the Company's business administration.

7. Recommend to the Board of Directors or the General Meeting of Shareholders measures to amend, supplement, or improve the Company's organizational structure for management, supervision, and business operations.

8. Upon detecting any member of the Board of Directors, Director, or General Director violating the provisions of Article 165 of the Enterprise Law, the Board of Supervisors must immediately notify the Board of Directors in writing, requesting the violator to cease the violating act and implement solutions to remedy the consequences.

9. Attend and participate in discussions at General Meetings of Shareholders, Board of Directors meetings, and other Company meetings.

10. Use independent consultants and the Company's internal audit department to perform assigned tasks.

11. The Board of Supervisors may consult with the Board of Directors before submitting reports, conclusions, and recommendations to the General Meeting of Shareholders.

12. Examine specific issues related to the management and operation of the Company as requested by shareholders.

13. Require the Board of Directors to convene an extraordinary General Meeting of Shareholders.

14. Replace the Board of Directors in convening a General Meeting of Shareholders within 30 days if the Board of Directors fails to convene a General Meeting of Shareholders as stipulated in Clause 3, Article 140 of the Law on Enterprises.

15. Propose that the Chairman of the Board of Directors convene a Board of Directors meeting.

16. Review, extract, or copy part or all of the content declared in the list of related persons and related interests declared in Clause 1 and Clause 2 of Article 164 of the Enterprises Law.

17. Propose and recommend to the General Meeting of Shareholders to approve the list of auditors approved to audit the Company's financial statements; approved auditing organizations to perform inspections of the Company's operations when necessary.

18. Be responsible to shareholders for its own supervisory activities.

19. Supervise the Company's financial situation and the compliance with law by members of the Board of Directors, Director (General Director), and other managers in their activities.

20. Ensure coordination with the Board of Directors, Director (General Director), and shareholders.

21. In case of detecting a violation of law or the company's Charter by a member of the Board of Directors, Director (General Director), or other executive, the Board of Supervisors must notify



the Board of Directors in writing within 48 hours, requesting the violator to cease the violation and provide solutions to remedy the consequences.

22. Develop the Operating Regulations of the Board of Supervisors and submit them to the General Meeting of Shareholders for approval.

23. Witness the Board of Directors organize vote counting and prepare vote counting minutes if requested by the Board of Directors in cases where shareholder opinions are collected in writing to approve a resolution of the General Meeting of Shareholders.

24. The Head of the Board of Supervisors shall preside over the election of the meeting chairperson for the General Meeting of Shareholders if the Chairman is absent or temporarily incapacitated and the remaining members of the Board of Directors cannot elect a chairperson. In this case, the person with the highest number of votes shall serve as the meeting chairperson.

25. Perform other rights and obligations as stipulated by the Enterprises Law, the Company Charter, and resolutions of the General Meeting of Shareholders.

## **Article 12. Right to Information Provision for the Board of Supervisors**

1. Documents and information must be sent to members of the Board of Supervisors at the same time and by the same method as for members of the Board of Directors, including:

a. Meeting invitations, opinion collection forms for Board of Directors members, and attached documents;

b. Resolutions, decisions, and minutes of meetings of the General Meeting of Shareholders and the Board of Directors;

c. Reports from the Director or General Director submitted to the Board of Directors or other documents issued by the Company.

2. Members of the Board of Supervisors have the right to access the Company's records and documents stored at the head office, branches, and other locations; they have the right to visit the workplaces of the Company's managers and employees during working hours.

3. The Board of Directors, members of the Board of Directors, the Director or General Director, and other managers must provide full, accurate, and timely information and documents regarding the Company's management, administration, and business operations at the request of a member of the Board of Supervisors or the Board of Supervisors.

## **Article 13: Responsibility of the Board of Supervisors in Convening Extraordinary General Meetings of Shareholders**

1. The Board of Supervisors is responsible for replacing the Board of Directors in convening a General Meeting of Shareholders within 30 days if the Board of Directors fails to convene a General Meeting of Shareholders in the following cases:

a. The remaining number of members of the Board of Directors or Board of Supervisors is less than the number stipulated by law;

b. At the request of a shareholder or group of shareholders as stipulated in Clause 2, Article

115 of the Law on Enterprises;

c. When the Board of Supervisors requests to convene an extraordinary General Meeting of Shareholders but the Board of Directors fails to do so.

2. If the Board of Supervisors fails to convene a General Meeting of Shareholders as stipulated, the Board of Supervisors shall compensate the Company for any damages incurred.

3. The costs of convening and conducting the General Meeting of Shareholders as stipulated in Clause 1 of this Article shall be reimbursed by the Company.

## **Chapter IV**

### **MEETINGS OF THE BOARD OF SUPERVISORS**

#### **Article 14. Meetings of the Board of Supervisors**

1. The Board of Supervisors must meet at least 02 (two) times a year, with at least two-thirds (2/3) of the members of the Board of Supervisors attending the meeting.

2. The Board of Supervisors has the right to request members of the Board of Directors, the Director (General Director), and representatives of the approved auditor to attend and answer any issues requiring clarification.

#### **Article 15. Minutes of Board of Supervisors Meetings**

Minutes of the Board of Supervisors meetings shall be prepared in detail and clearly. The minute-taker and the members of the Board of Supervisors attending the meeting must sign the meeting minutes. The minutes of the Board of Supervisors meetings must be kept to determine the responsibility of each member of the Board of Supervisors.

## **Chapter V**

### **REPORTING AND INTEREST DISCLOSURE**

#### **Article 16. Submission of Annual Reports**

The reports of the Board of Supervisors at the Annual General Meeting of Shareholders shall include the following contents:

1. A report on the Company's business results and on the operational results of the Board of Directors, Director (General Director) to be submitted to the General Meeting of Shareholders for approval at the annual General Meeting of Shareholders.

2. A self-assessment report on the performance of the Board of Supervisors and its members.

3. Remuneration, operating expenses, and other benefits of the Board of Supervisors and each member of the Board of Supervisors.

4. Summary of the meetings of the Board of Supervisors and the conclusions and recommendations of the Board of Supervisors; results of supervising the Company's operational and financial situation.



5. An assessment report on transactions between the Company, its subsidiaries, and other companies where the Company holds control over 50% (fifty) percent or more of the charter capital with members of the Board of Directors, the Director (General Director), and their related persons; transactions between the Company and companies where a member of the Board of Directors is a founding member or a business manager within the 03 years immediately preceding the transaction date.

6. Results of supervision over the Board of Directors, Director (General Director), and other business executives.

7. Results of assessing the operational coordination between the Board of Supervisors and the Board of Directors, Director (General Director), and shareholders.

8. Proposals and recommendations to the General Meeting of Shareholders to approve the list of auditing organizations authorized to audit the Company's financial statements; and auditing organizations authorized to inspect the Company's operations when deemed necessary.

### **Article 17. Salary and Other Benefits**

The remuneration for members of the Board of Supervisors shall be decided by the General Meeting of Shareholders. Members of the Board of Supervisors shall be reimbursed for reasonable travel, hotel, and other incurred expenses when they attend meetings of the Board of Supervisors or carry out other activities of the Board of Supervisors.

### **Article 18. Disclosure of Related Interests**

1. Members of the Company's Board of Supervisors must declare their related interests to the Company, including:

a. Name, enterprise code, head office address, business line, and profession of the enterprise they own or hold capital contributions or shares in; the percentage and time of ownership of such capital contributions or shares;

b. Name, enterprise code, head office address, business line, and profession of the enterprise where their related persons own, co-own, or individually own capital contributions or shares exceeding 10% of the charter capital.

2. The declaration according to Clause 1 of this Article must be made within 07 working days from the date the related interest arises; any amendments or supplements must be notified to the Company within 07 working days from the date of the corresponding amendment or supplement.

3. Members of the Board of Supervisors and their related persons may only use information obtained through their position to serve the Company's interests.

4. Members of the Board of Supervisors are obliged to notify the Board of Directors and the Board of Supervisors in writing about transactions between the Company, its subsidiaries, and other companies where the Company holds control over fifty percent (50%) or more of the charter capital

with members of the Board of Supervisors or with their related persons as stipulated by law. For the aforementioned transactions approved by the General Meeting of Shareholders or the Board of Directors, the Company must disclose information about these resolutions in accordance with securities law on information disclosure.

5. Members of the Board of Supervisors and their related persons are not allowed to use or disclose inside information to others to carry out related transactions.

## **Chapter VI**

### **RELATIONSHIPS OF THE BOARD OF SUPERVISORS**

#### **Article 19. Relationship between Members of the Board of Supervisors**

Members of the Board of Supervisors have an independent, non-subordinate relationship with each other but cooperate and collaborate in their common work to ensure the effective fulfillment of the Board of Supervisors' responsibilities, rights, and duties as stipulated by law and the company's Charter. The Head of the Board of Supervisors coordinates the common work of the Board of Supervisors but does not have the right to control the other members of the Board of Supervisors.

#### **Article 20. Relationship with the Executive Board**

The Board of Supervisors has an independent relationship with the Company's Executive Board and is the unit performing the function of supervising the Executive Board's operations.

#### **Article 21. Relationship with the Board of Directors**

The Board of Supervisors has an independent relationship with the Company's Board of Directors and is the unit performing the function of supervising the Board of Directors' operations.

## **Chapter VII**

### **ENFORCEMENT PROVISIONS**

#### **Article 22. Effectiveness**

The Operating Regulations of the Board of Supervisors of DIC - Dong Tien Joint Stock Company consist of 07 chapters and 22 articles and shall take effect from May 28, 2025.

**ON BEHALF OF BOARD OF SUPERVISORS**

**HEAD OF BOARD**

*(Sign, write full name, and seal)*

**TRUONG NGOC KHANH TRAN**