



APPENDIX 02

**COMPARISON TABLE BETWEEN THE INTERNAL REGULATIONS ON CORPORATE GOVERNANCE AND THE DRAFT OF THE 1ST AMENDED INTERNAL REGULATIONS ON CORPORATE GOVERNANCE OF BVSC**

*(Attached to Proposal No: 09/2026/TTr-HĐQT dated 27/05/2026 Re: Approval of the 15th amendment of the Charter, Internal Regulations on Corporate Governance, and 1st amendment of the Regulation on Operation of the Board of Directors of Bao Viet Securities Company)*

No.	INTERNAL REGULATIONS ON CORPORATE GOVERNANCE	1ST AMENDED INTERNAL REGULATIONS ON CORPORATE GOVERNANCE	REASON FOR AMENDMENT
1	<p><b>Article 2. Interpretation of terms</b></p> <p>2.1.5 “<b>Dividend</b>” means the <del>net profit</del> paid for each share in cash or by other assets from the Company’s retained earnings after all financial obligations have been fulfilled or provided for;</p>	<p><b>Article 2. Interpretation of terms</b></p> <p>2.1.5 “<b>Dividend</b>” means the profit after tax paid for each share in cash or by other assets from the Company’s retained earnings after all financial obligations have been fulfilled or provided for;</p>	Amended to unify terminology according to Point a, Clause 1, Article 1 of the amended Law on Enterprises 2025 (“ <i>Amended LOE 2025</i> ”).
2	<p><b>Article 3. Roles, rights and obligations of the General Meeting of Shareholders</b></p> <p>3.2.21 To approve transactions stipulated under Clause 4, Article 293 of Decree No. 155/2020/NĐ-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Law on Securities.</p>	<p><b>Article 3. Roles, rights and obligations of the General Meeting of Shareholders</b></p> <p>3.2.21 To approve transactions stipulated under Clause 4, Article 293 of Decree No. 155/2020/NĐ-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Law on Securities, as amended or supplemented from time to time.</p>	Amending and supplementing to be consistent with the Charter and Clause 84, Article 1 of Decree No 245/2025/NĐ-CP amending Decree No. 155/2020/NĐ-CP.
3	<p><b>Article 10. Methods of registering to attend the General Meeting of Shareholders</b></p> <p>10.2.2 On the date of the General Meeting of Shareholders, before attending the meeting, shareholders must present: Meeting invitation,</p>	<p><b>Article 10. Methods of registering to attend the General Meeting of Shareholders</b></p> <p>10.2.2 On the date of the General Meeting of Shareholders, before attending the meeting, shareholders must present: Meeting invitation,</p>	Clause 10.2.2, Article 10 is amended because the content regarding the People's Identity Card has been abolished in accordance with the law



*[Handwritten signature]*

	Identity Card, Citizen Identity Card or Passport, Power of Attorney <i>(if any)</i> ;	Citizen Identity Card or Passport, Power of Attorney <i>(if any)</i> ;	
4	<p><b>Article 31. Term and number of Members of the Board of Directors</b></p> <p>31.1. The number of Members of the Board of Directors is at least <del>five (05)</del> persons and at most nine (09) persons, including one (01) Chairperson, one (01) Vice Chairperson (if any) and Members; the specific number of members of the Board of Directors for a term shall be decided by the General Meeting of Shareholders. The structure of the Board of Directors must ensure a balance among Members with knowledge and experience in law, finance, and securities; it is necessary to ensure a balance between executive Members and non-executive Members, <del>ensuring that at least one-third (1/3) of the total Members of the Board of Directors are non-executive Members.</del></p>	<p><b>Article 31. Term and number of Members of the Board of Directors</b></p> <p>31.1. The number of Members of the Board of Directors is at least three (03) persons and at most nine (09) persons, including one (01) Chairperson, one (01) Vice Chairperson (if any) and Members; the specific number of Members of the Board of Directors for a term shall be decided by the General Meeting of Shareholders. The structure of the Board of Directors must ensure a balance among Members with knowledge and experience in law, finance, and securities; it is necessary to ensure a balance between executive Members and non-executive Members.</p>	<p>To amend the minimum number of members of the Board of Directors from five (05) to three (03) in order to ensure consistency with Clause 1, Article 154 of the Law on Enterprises 2020 and Clause 1, Article 276 of Decree No. 155/2020/NĐ-CP detailing the implementation of a number of articles of the Law on Securities: <i>“The number of members of the Board of Directors of a public company shall be at least three (03) and at most eleven (11)”</i>. Concurrently, this amendment aims to facilitate flexibility in alignment with the actual corporate governance situation of the Company.</p>
5	<p><b>Article 31. Term and number of Members of the Board of Directors</b></p> <p>Does not specify in detail the number of non-executive BOD members, only stipulates the principle <i>“The structure of the Board of Directors must ensure a balance among Members with knowledge and experience in law, finance, and securities; it is necessary to ensure a balance between executive Members and non-executive Members, ensuring that at least one-third (1/3) of the total Members of the Board of Directors are</i></p>	<p><b>Article 31. Term and number of Members of the Board of Directors</b></p> <p>31.2. The number of non-executive Members of the Board of Directors of the Company must ensure the following regulations:</p> <p>31.2.1. Having at least 01 non-executive Member in case the Company has from 03 to 05 Members of the Board of Directors;</p> <p>31.2.2. Having at least two (02) non-executive Members in case the Company has from six (06)</p>	<p>Amended to clearly stipulate the specific number of non-executive BOD Members to ensure unification with Clause 79, Article 1 of Decree 245/2025/NĐ-CP:</p> <p>2. <i>The number of non-executive members of the Board of Directors of a public company must ensure the following regulations:</i></p> <p>a) <i>Having at least 01 non-executive member in case the company has from</i></p>

	<p><i>non-executive Members.”</i></p> <p>31.2 The number of independent members of the Board of Directors must ensure the following regulations:</p> <p>31.2.1. Having at least one (01) independent Member in case the Company has five (05) Members of the Board of Directors;</p> <p>31.2.2. Having at least two (02) independent Members in case the Company has from six (06) to eight (08) Members of the Board of Directors;</p> <p>31.2.3. Having at least three (03) independent members in case the Company has nine (09) Members of the Board of Directors.</p>	<p>to eight (08) Members of the Board of Directors;</p> <p>31.2.3. Having at least three (03) non-executive Members in case the Company has nine (09) Members of the Board of Directors.</p> <p>31.3. The number of independent Members of the Board of Directors must ensure the following regulations:</p> <p>31.3.1. Having at least one (01) independent Member in case the Company has five (05) Members of the Board of Directors;</p> <p>31.3.2. Having at least two (02) independent Members in case the Company has from six (06) to eight (08) Members of the Board of Directors;</p> <p>31.3.3. Having at least three (03) independent Members in case the Company has nine (09) Members of the Board of Directors.</p>	<p><i>03 to 05 members of the Board of Directors;</i></p> <p><i>b) Having at least 02 non-executive members in case the company has from 06 to 08 members of the Board of Directors;</i></p> <p><i>c) Having at least 03 non-executive members in case the company has from 09 to 11 members of the Board of Directors.</i></p>
6	<p><b>Article 32. Standards and conditions for being a Member of the Board of Directors</b></p> <p>32.4 Must not be the Director/General Director, Member of the Board of Directors, Member of the Board of Members of another Securities Company; must not simultaneously be a Member of the Board of Directors of more than five (05) other Companies.</p>	<p><b>Article 32. Standards and conditions for being a Member of the Board of Directors</b></p> <p>32.4 Must not be the Director/General Director, Member of the Board of Directors, Member of the Board of Members of another Securities Company; must not simultaneously be a Member of the Board of Directors/Board of Members of more than five (05) other Companies.</p>	<p>Amended to comply with Clause 78, Article 1 of Decree 245/2025/NĐ-CP regulating the Standards and conditions for being a BOD Member.</p> <p><i>“3. A member of the Board of Directors of a public company may only simultaneously be a member of the Board of Directors or the Board of Members at a maximum of 05 other companies.”</i></p>



7	<p><b>Article 35. Notice of election, dismissal, and removal of members of the Board of Directors</b></p> <p>35.1 Information about persons nominated to the Board of Directors must be disclosed before organizing cumulative voting at the General Meeting of Shareholders. In case candidates have been identified in advance, detailed information relating to these candidates shall be published at least ten (10) days before the opening date of the General Meeting of Shareholders on the Company's website so that shareholders can find out about these candidates before voting. Information relating to candidates for the Board of Directors to be published includes at least: Full name, date of birth; Professional qualifications; Working history; Other managerial positions (including BOD positions at other companies); interests related to the Company and related parties of the Company. Candidates for the Board of Directors must commit in writing to the truthfulness and accuracy of the published personal information and must commit to performing duties honestly, carefully, and for the highest interests of the company if elected as a member of the Board of Directors.</p>	<p><b>Article 35. Notice of election, dismissal, and removal of members of the Board of Directors</b></p> <p>35.1 Information about persons nominated to the Board of Directors must be disclosed before organizing cumulative voting at the General Meeting of Shareholders. In case candidates have been identified in advance, detailed information relating to these candidates shall be published at least ten (10) days before the opening date of the General Meeting of Shareholders on the Company's website so that shareholders can find out about these candidates before voting. Information relating to candidates for the Board of Directors to be published includes at least: Full name, date of birth; Professional qualifications; Working history; Other managerial positions (including positions on the Board of Directors/Board of Members at other companies); interests related to the Company and related parties of the Company. Candidates for the Board of Directors must commit in writing to the truthfulness and accuracy of the published personal information and must commit to performing duties honestly, carefully, and for the highest interests of the company if elected as a member of the Board of Directors</p>	<p>Amended to comply with Clause 78, Article 1 of Decree 245/2025/NĐ-CP regulating the Standards and conditions for being a BOD Member:  <i>"3. A member of the Board of Directors of a public company may only simultaneously be a member of the Board of Directors or the Board of Members at a maximum of 05 other companies."</i></p>
8	<p><b>Article 39. Meetings of the Board of Directors</b></p> <p>39.15 Annually, the Board of Directors requires the independent Member of the Board of Directors to have an evaluation report on the activities of the Board of Directors; this evaluation report is consolidated into the Activity Report of the Board of Directors to report at the Annual General Meeting of Shareholders.</p>	<p><b>Article 39. Meetings of the Board of Directors</b></p> <p>39.15 Annually, the Board of Directors requires each independent Member of the Board of Directors to have an evaluation report on the activities of the Board of Directors; this evaluation report is consolidated into the Activity Report of the Board of Directors to report at the Annual General Meeting of Shareholders.</p>	<p>Amending the regulation on the annual requirement for each independent BOD Member to have an evaluation report on the BOD's activities to comply with Clause 80 Article 1 of Decree 245/2025/NĐ-CP</p>

