

APPENDIX 1
PROPSAL ON AMENDMENT OF THE COMPANY'S CHARTER

Based on Decree No. 71/2017/ND-CP dated 06/06/2017, came into effect from 01st Aug 2017, and Circular No. 95/2017/TT-BTC dated 22nd Sep 2017, came into effect from 6th November 2017 guiding Decree 71/2017/ND-CP; replaced the Circular No. 121/2012/TT-BTC dated 26/7/2012 of Ministry of Finance regarding the corporate governance for listed company.

Summary of amended issues:

No.	Article	Current charter		Reference (Decree 71 & other reasons)
		Content proposed to amend	Amend/Supplement	
1	Article 1 Clause 1	Definition	Amend+ Supplement	Article 2 - Clause 9
2	Article 2 Clause 3	Tel and fax number	Amend	Update new number of Hanoi
3	Article 3 Clause 1	Bussiness scope of the company	Supplement	Expand business scope
4	Article 14 Clause 2	Rights and Duties of General Shareholders	Amend	Clause 2 Article 12
5	Article 15 Clause 2	Authorized representatives	Amend	Sample company Charter as per Circular 95.
5	Article 17 Clause 2	Convening of General Shareholders' Meeting	Supplement	Clause 1 Article 8
6	Article 24 Clause 1,3,5	Term of office and numbers of BOD members	Amend	Clause 1 Article 13 Clause 1 Article 11 Clause 3 Article 12
7	Article 21 Clause 1	Authority and procedures for collecting written opinions in order to pass resolutions of the General Shareholders' Meeting	Supplement	Suitable with actual operation
8	Article 25 Clause 3	Rights and duties of the Board of Directors	Amend+ Supplement	Clause 4 Article 15

9	Article 26 Clause 1	Chairman of BOD, Vice Chairman of the Board of Directors	Amend	Clause 2 Article 12
10	Article 27 Clause 3,8	BOD's meetings	Amend	Clause 4 Article 153 Enterprise law 2014
11	Chapter VIII	VIII. General Director, Managers and Secretary of the Company	Amend	Add definition of the person in charge of corporate governance
12	Article 29 Clause 3	Rights and duty of General Director	Supplement	Enterprise law 2014
13	Article 30	Secretary of the Company	Amend+ Supplement	Article 18
14	Article 31 Clause 1	Audit committee's members	Amend	Clause 1,2,4 Article 20
15	Article 32 Clause 1,2	Audit committee	Amend	Add the role of the person in charge of corporate governance Enterprise law 2014
16	Chương X	X. Obligations of the Board of Directors' members, Audit Committee's members, General director and Managers	Amend the Vietnamese title	
17	Article 34	Obligation to be honest and avoiding conflict of interest	Amend+ Supplement	Clause 1,5 Article 24 Article 26
18	Article 44 Clause 3,4	Quarter, Monthly and Annual report	Amend+ Supplement	Suitable with current routine

Details of amendment and supplementation:

No	Current charter	Recommended changes (Red highlighted words are amendment, supplementation)	Legal reference - Decree 71
1	Article 1. Clause 1: Definition		
	Not refer to Securities law	Supplement: c. "Law on securities" refers to the Law on securities dated June 29, 2006 and the amendments to the Law on securities dated November 24th, 2010;	
	e. "Related person" means any individual or organization stipulated in Article 4.17 of the Enterprises Law	e. "Related person" refers to any individual or organization prescribed in Clause 17 Article 4 of the Law on enterprises and Clause 34 Article 6 of the Law on securities	Article 2. Terms and definitions 9. The related persons are individuals and organizations specified in Clause 17 Article 4 of the Law on enterprises and Clause 34 Article 6 of the Securities Law.
2	Article 2 Clause 3: The Company's registered head office		
	<ul style="list-style-type: none"> ○ Telephone: (84 - 4) 3.827 6490/1 ○ Fax: (84 - 4) 3.827 6492 	<ul style="list-style-type: none"> ○ Telephone: (84 - 24) 3827 6490/1 ○ Fax: (84 - 24) 3827 6492 	Update new Hanoi number
3	Article 3 Clause 1: Bussiness scope of the company:		
	Bussiness scope of the company:	Supplement: - Carry out Im-Exporting right, wholesale and retail (including distribution right) of following products: <ul style="list-style-type: none"> • Textile, woven products, ready-made items, clothing, and other household products; • Carpets, rugs, curtain, netting, wall and floor cover made by all kinds of materials; • Luggage, handbags, purses, made by all kinds of materials; 	Expand business scope as per Resolution of annual GSM 2017

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		<ul style="list-style-type: none"> • Perfumes, cosmetics, cleaning and polishing preparations; • Electrical household appliances, lighting equipment, other rest household articles and decorations in specialized stores; • Games, toys and other similar items. 	
4	Article 14. Rights and obligations of the General Shareholders' Meeting		
	<p>2. General Shareholders have these following rights and duties: [...]</p> <p>o. BOD's Chairman concurrently holds General Director position</p>	<p>o. BOD's Chairman concurrently holds General Director position, unless otherwise regulated by law.</p>	<p>Article 12. Membership of the board of directors</p> <p>2. The chairman of the board of directors must not take over the position as the director of the same public company</p>
5	Article 15. Authorized representatives		
	<p>2. Proxy of representative to attend the General Shareholders' Meeting should be made in writing in the form provided by the company and sign as stipulated in the followings:</p> <p>a. In case mandator is individual then he/she should sign together with the authorized representative in the form;</p> <p>b. In case mandator is an organization or company then there should be signature of legal representative of that company and authorize person who will attend the meeting;</p>	<p>[...]</p> <p>a. If the individual shareholder is the authorizer, the power of attorney must bear signatures of that shareholder and the individual or legal representative of the organization authorized to attend the meeting;</p> <p>b. If the organization shareholder is the authorizer, the power of attorney must bear signatures of the authorized representative, the legal representative and the individual or legal representative of the organization authorized to attend the meeting;</p>	<p>Article 16. Sample company Charter as per Circular 95.</p>

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	c. In other cases there should be signature of legal representative of shareholder and authorized person who attend the meeting.	c. In other cases, the power of attorney must bear signatures of the legal representative of the shareholder and the person authorized to attend the meeting.	
6	Artilce 17. Convening of General Shareholders' Meeting, agenda and notice of the GSM		
	<p>2. The convener's duties are as follows:</p> <p>a. List of shareholders satisfying all conditions for attending and voting at the General Shareholders' Meeting shall be formed no sooner than 10 days before the date of sending the general shareholders' meeting invitation;</p> <p>b. Determine time and place of the meeting;</p> <p>c. Inform and send an invitation to the meeting to each shareholder entitled to attend the meeting.</p>	<p>2. The convener's duties are as follows:</p> <p>a) Announce the information of closing the list of shareholders that have right to attend GSM at least 20 days in prior to the closing date.</p> <p>b) List of shareholders satisfying all conditions for attending and voting at the General Shareholders' Meeting shall be formed no sooner than 10 days before the date of sending the general shareholders' meeting invitation;</p> <p>c) Determine time and place of the meeting;</p> <p>d) Inform and send an invitation to the meeting to each shareholder entitled to attend the meeting.</p>	<p>Article 8. The meeting of the general assembly of shareholders</p> <p>In addition to regulations of the Law on enterprises, the meeting of general assembly of shareholders must comply with the following regulations:</p> <p>1. A public company must follow the procedures for convening the meeting of general assembly of shareholders in compliance with regulations of law, its charter and internal regulations; publish the information about the list of shareholders who have the right to participate in the meeting of general assembly of shareholders at least 20 days before the deadline for registration. The public company's internal regulations on corporate governance must specify authorization procedures and authorization letters for shareholders;</p>
7	Article 21. Authority and procedures for collecting written opinions in order to pass		

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	resolutions of the General Shareholders' Meeting		
	1. The Board of Directors shall have the right to collect written opinions in order to pass a resolution of the General Shareholders' Meeting at any time if considered necessary in the interests of the company.	1. The Board of Directors shall have the right to collect written opinions in order to pass a resolution of the General Shareholders' Meeting at any time if considered necessary in the interests of the company, including but not limited to the following issues: a) Amend, supplement the Company charter b) The Company's developing strategy c) Class of shares, total shares of each class d) Appointment, dismiss and replace the member of the Board of Directors and Audit Committee	
7	Article 24. Term of Office and Numbers of Members of the Board of Directors.		
	3. Shareholders owning shares over 6 constantly months are entitled to merge their shares to make it minimum 5% to have right for nominating members of the Board of Directors. Shareholders or group of shareholders owning under 10% of voting shares within at least 06 months are entitled to nominate one (01) member; from 10% to 30% are entitled to nominate two (02) members; from 30% to 40% are entitled to nominate three (03) members; from 40% to 50% are entitled to nominate four (04) members; from 50% to 60% are entitled to nominate five (05) members; from 60% to 70%	3. Shareholders owning shares over 6 constantly months are entitled to merge their shares to make it minimum 10% to have right for nominating members of the Board of Directors. Shareholders or group of shareholders owning under 15% of voting shares within at least 06 months are entitled to nominate one (01) member; from 15% to 30% are entitled to nominate two (02) members; from 30% to 40% are entitled to nominate three (03) members; from 40% to 50% are entitled to nominate four (04) members; from 50% to 60% are entitled to nominate five (05) members; from 60% to 70% are entitled to	Amend in accordance with the Clause 3 of Article 11 of the current Charter

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	are entitled to nominate six (06) members;from 70% to 80% are entitled to nominate seven(07) members; from 80% to 90% are entitled to nominate eight (08) members	nominate six (06) members; from 70% to 80% are entitled to nominate seven (07) members; from 80% to 90% are entitled to nominate eight (08) members	
	Not mentioned	5. When the candidates have been identified, the information related to them must be included in the documents used for the General meeting of shareholders and published at least 10 days before the opening day of the General meeting of shareholders on the website of the company	<p>Article 11. Nomination of members for the board of directors</p> <p>1. When the candidates for a board of directors have been identified, the information related to them must be published at least 10 days before the opening day of the meeting of general assembly of shareholders on the website of the company so that shareholders can find out about the candidates before voting. The candidates of board of directors must have written commitments to provide truthful, accurate and reasonable information and to perform the tasks honestly, faithfully, cautiously and in the best interest of the company if elected as members of the board of directors.</p> <p>Information related to the candidates of the board of directors to be published must include at least:</p> <ul style="list-style-type: none"> a) Name, date of birth b) Professional qualifications; c) Work experience; d) Other information (if any) specified in the company's charter.

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			A public company must ensure that shareholders can access the information about the companies in which the candidates are members of the board of directors or managers and other interests related to the companies of the candidates (if any)
	<p>5. The members of the Board of Directors are removed in the following cases:</p> <p>a. That members are ineligible as per the law of enterprise or prohibited by law to be a member of the Board of Directors;</p>	<p>5. The members of the Board of Directors are removed in the following cases:</p> <p>a. That members are ineligible as per the law of enterprise or prohibited by law to be a member of the Board of Directors; or have been the member of BOD of over 05 other companies, unless otherwise provided by law.</p>	<p>Article 12. Membership of the board of directors</p> <p>3. A member of the board of directors of a public company must not be the member of the board of directors of more than 5 other companies.</p>
8	Article 25. Rights and duties of the Board of Directors		
	<p>3. The rights and obligations of the Board of Directors stipulated by the law, charter, company regulations and decision of the General meeting. The Board of Directors's rights and obligations are as follows:</p>	<p>e. To make decision on investment plan, investment project, borrowing or carrying out the mortgage, secured, guarantee and compensation with the value not exceed 35% of total asset recorded in consolidated financial statement;</p>	<p>Revise due to sample company charter at Circular 95</p>
	<p>e. To make decision on investment plan and investment project that had been planned, with the budget over 10% of Equity listed in Consolidated financial statement</p>	<p>Supplement:</p> <ul style="list-style-type: none"> - Suggest types of shares issued and the total number of issued shares in each type; - Suggest the issuance of convertible bonds and warrant-linked bonds; 	<p>Supplement as per sample company charter at Circular 95</p>

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	f. The purchase of shares of other companies	f. The purchase of shares, contributed capital at other companies established in Vietnam or abroad.	Revise due to sample company charter at Circular 95
	Not mentioned responsibility on Internal Regulations on Corporate governance	Supplement: h. Determine the internal regulations on corporate governance and get the approval of the General meeting of shareholders to protect shareholders	Article 15. Duties of the board of directors 4. Make the internal regulations on corporate governance and submit to the general assembly of shareholders for approval as specified in the article 7 of this Decree;
9	Article 26. Chairman, Vice Chairman of the Board of Directors		
	1. General Shareholders' Meeting or the Board of Directors shall elect among the members of the Board of Directors one Chairman and one vice chairman. Unless otherwise decided by the General Shareholders' Meeting, the Chairman shall not be a General director of the company at the same time. Plurality of office of Chairman and General Director should be approved by the annual General Shareholders' Meeting.	1. General Shareholders' Meeting or the Board of Directors shall elect among the members of the Board of Directors one Chairman and one vice chairman. Unless otherwise decided by the General Shareholders' Meeting or by law, the Chairman shall not be a General director of the company at the same time	Article 12. Membership of the board of directors 2. The chairman of the board of directors must not take over the position as the director of the same public company
10	Article 27. Meeting of the Board of Directors		
	3. Extraordinary meetings: The Chairman of the Board of Management shall convene an extraordinary meeting when it is deemed necessary in the interests of the Company. In addition, the Chairman of the Board of Management must convene a meeting of the Board of Management which shall not be	3. Extraordinary meetings: The Chairman of the Board of Management shall convene an extraordinary meeting when it is deemed necessary in the interests of the Company. In addition, the Chairman of the Board of Management must convene a meeting of the Board of Management which shall not be	Law on enterprises 2014: Article 153. Meetings of the Board of Directors 4. The Chairperson of the Board of Directors shall convene a meeting of the Board of Directors in the following cases:

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	<p>delayed without a legitimate reason, when any of the following entities makes a written request stating the purpose of the meeting and the matters to be discussed:</p> <p>a. The executive Director (General Director) or at least five managers;</p> <p>b. At least two (2) members of the Board of Directors;</p> <p>c. The Audit Committee.</p>	<p>delayed without a legitimate reason, when any of the following entities makes a written request stating the purpose of the meeting and the matters to be discussed:</p> <p>a. The executive Director (General Director) or at least five managers;</p> <p>b. At least two (2) members of the Board of Directors;</p> <p>c. The Audit Committee or independent BOD member.</p>	<p>a) The meeting is requested by the Control Board or independent members</p> <p>b) The meeting is requested by the Director/General Director or at least 05 other managers;</p> <p>c) The meeting is requested by at least 02 executive members of the Board of Directors;</p> <p>d) Other cases prescribed by the company's charter.</p> <p>The request must be made in writing, specifying the purposes, issues that need discussing, and decisions within the competence of the Board of Directors.</p>
	<p>8. A meeting of Board of Directors shall be held when it is attended by at least three fourths of the members. If the number of attending members is not sufficient, the second meeting shall be convened within 07 days from the initial meeting date. In this case, the meeting shall be held if it is attended by at least half of Board of Directors's members.</p>	<p>A meeting of Board of Directors shall be held and all the resulting resolutions/decisions shall be put through when the meeting is attended by at least three fourths of the members. The BOD members are considered attending the meeting if they (i) attend in person; or (ii) attend by representative/ authorization; or (iii) have valid ballots; or (iv) attend in the form of collecting written opinion.</p> <p>The BOD members may authorize another person to attend the BOD meeting if approved by majority of BOD members.</p>	<p>Amend to suitable with actual situation</p>
11	<p>VIII. General Director, Managers and Secretary of the Company</p>	<p>VIII. General Directors and other Management</p>	<p>Add the definition of the person in charge of corporate governance</p>

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12	Article 29. Appoinment, dismissal, rights and obligation of General Director		
	<p>3. Rights and obligation: the General Director has the following rights and obligations:</p> <p>a. To implement resolutions of the Board of Directors and the General Shareholders' Meeting, company business and investment plans approved by the Board of Directors and the General Shareholders' Meeting;</p> <p>b. To decide all the issues without resolutions of the Board of Directors;</p> <p>c. To propose organizational structure, internal rules and regulations of the company;</p> <p>d. To appoint, dismiss, discharge the company's management, except for the positions within the competence of Board of Directors;</p> <p>e. To decide the salaries and other benefits of the company's employees, including the managers appointed by General Director;</p> <p>f. To hire employees;</p> <p>g. To suggest plans for dividend payments or loss settlement;</p>	<p>3. Rights and obligation: the General Director has the following rights and obligations:</p> <p>a. To implement resolutions of the Board of Directors and the General Shareholders' Meeting, company business and investment plans approved by the Board of Directors and the General Shareholders' Meeting;</p> <p>b. To decide all the issues without resolutions of the Board of Management, including on behalf of the company to sign all financial and trading contracts, organize and manage the daily business operation of the company under the best management practices.</p> <p>c. To propose organizational structure, internal rules and regulations of the company;</p> <p>d. To appoint, dismiss, discharge the company's management, except for the positions within the competence of Board of Directors;</p> <p>e. To decide the salaries and other benefits of the company's employees, including the managers appointed by General Director;</p> <p>f. To hire employees;</p> <p>g. To suggest plans for dividend payments or loss settlement;</p> <p>h. Other rights and obligation regulated by law, company charter and other regulations.</p>	<p>Make further clear on rights and obligations of General Director</p>
13	Article 30. Company secretary	Article 30. Persons in charge of corporate governance and Company secretary	

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	<p>The Board of Directors shall appoint one (or more) personnels to be company secretary with office term and Articles pursuant to decision of the Board of Directors. The Board of Directors may dismiss company secretary when necessary but must not be against the current labor law. The Board of Directors may also from time to time appoint one or more assistant secretary of the company. Roles and duties of company secretary are the followings:</p> <p>a. To organize the meetings of the Board of Directors, the Audit Committee and the General Shareholders' Meeting as per order of the Chairman of the Board of Directors or the Audit Committee;</p> <p>b. To make minutes of the meetings;</p> <p>c. To consult on procedures of the meetings;</p> <p>d. To provide financial information, copies of minutes of the meetings of the Board of Directors and other information for the Board of Directors and the Inspection Committee.</p> <p>The company secretary must be responsible for security of company information according to the regulations of this charter and the current law.</p>	<p>1. The Board of Directors shall appoint one (or more) personnels to be The person in charge of Corporate Governance and/or concurrently as Company secretary with office term and tasks pursuant to decision of the Board of Directors. The Board of Directors may remove the persons in charge of Corporate governance and Company secretary if necessary, but not in contravention of the effective laws on labor. The Board of Directors may appoint an assistant manager in charge of corporate governance and Company secretary from time to time.</p> <p>2. Persons in charge of corporate governance shall be knowledgeable about law, not work for the independent audit firm performing audits of the company's financial statements</p> <p>3. Roles and duties of Persons in charge of corporate governance and company secretary are the followings:</p> <p>a. Advise the board of directors on the organization of convening the general meeting of shareholders in compliance with regulations and law and the related work between the company and shareholders;</p> <p>b. Prepare meetings of the board of directors, Audit committee and general meeting of shareholders at the request of the board of directors or the Audit committee;</p> <p>c. Advise on the procedures of meetings;</p> <p>d. Participate in the meetings;</p>	<p>Article 18. Persons in charge of corporate governance</p> <p>1. The board of directors of the listed companies must nominate at least 1 person to be in charge of corporate governance; the person in charge of corporate governance can take over the position as the company secretary as specified in Clause 5 Article 152 of the Law on enterprises</p> <p>2. The person in charge of corporate governance must be knowledgeable about law and not work for the independent auditing company performing audits of the company's financial statements.</p> <p>3. A person in charge of corporate governance has the following rights and obligations:</p> <p>a) Advising the board of directors on the organization of convening the meeting of general assembly of shareholders in compliance with regulations and law and the related work between the company and shareholders;</p> <p>b) Preparing meetings of the board of directors, board of controllers and general assembly of shareholders at the request of the board of directors or the board of controllers;</p> <p>c) Advising on the procedures of meetings</p> <p>d) Participating in meetings</p>

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		<p>e. Advise on procedures for resolutions of the board of directors in accordance with regulations of law;</p> <p>f. Provide financial information, copies of meeting minutes of the board of directors and other information for members of the board of directors and Audit committee</p> <p>g. Monitor and report to the board of directors on the operation of publishing information of the company</p> <p>h. Ensure the security of information in accordance with regulations of law and the company's charter;</p> <p>i. Other rights and obligations in accordance with regulations of law and the company's charter.</p>	<p>đ) Advising on procedures for resolutions of the board of directors in accordance with regulations of law;</p> <p>e) Providing financial information, copies of meeting minutes of the board of directors and other information for members of the board of directors and controllers;</p> <p>g) Monitoring and reporting to the board of directors on the operation of publishing information of the company;</p> <p>h) Ensuring the security of information in accordance with regulations of law and the company's charter;</p> <p>i) Other rights and obligations in accordance with regulations of law and the company's charter</p>
14	Article 31. Members of the Audit Committee		
	<p>1. Audit Committee shall have from three (3) to five (5) members. Among the members of the Audit Committee at least one person should be professional in financial and accounting field. That member is not staff of finance and accounting department of the company and should not be a staff or member of the independent auditing company that is implementing audit work on financial statements of the company. The Audit Committee must have at least one (01) member is accountant or auditor.</p>	<p>1. Audit Committee shall have three (03) members. AC members have a term of office of up to 05 years without term limit. AC members must not work in the accounting and finance departments of the company, or be a member or employee of the independent audit firm auditing the financial statements of the company over the last 3 years. The members of the Inspection Committee must not be related persons of the members of the Board of</p>	<p>Article 20. Controllers</p> <p>1. The number of controllers must be 3-5 members. A controller is not required to be the shareholder of the company.</p> <p>2. A controller must meet the criteria and conditions specified in Clause 1 Article 164 of the Law on enterprises and the company's charter and must not:</p> <p>a) Work in the accounting and finance departments of the company;</p>

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	The members of the Inspection Committee must not be related persons of the members of the Board of Directors, of the executive Director (General Director) and other managers of the Company	Directors, of the executive Director (General Director) and other managers of the Company	b) Be a member or employee of the independent auditing firm auditing the financial statements of the company over the last 3 years.
	The Head of the Audit Committee must have specialized accounting qualifications	The Head of the Board of Controllers must be a full-time auditor or professional accountant at the company	Article 20. Controllers 4. The head of the board of controllers must be a professional auditor or accountant working full time at the company.
	2. The shareholders owning shares over 6 constantly months are entitled to merge their shares to make it minimum 5% to have right for nominating members of the Inspection Committee. Shareholders or group of shareholders owning under 10% of voting shares within at least 06 months are entitled to nominate one (01) member; from 10% to 30% are entitled to nominate two (02) members; from 30% to 40% are entitled to nominate three (03) members; from 40% to 50% are entitled to nominate four (04) members; from 50% to 60% are entitled to nominate five (05) members	2. The shareholders owning shares over 6 constantly months are entitled to merge their shares to make it minimum 10% to have right for nominating members of the Inspection Committee. Shareholders or group of shareholders owning under 15% of voting shares within at least 06 months are entitled to nominate one (01) member; from 15% to 30% are entitled to nominate two (02) members; from 30% to 40% are entitled to nominate three (03) members; from 40% to 50% are entitled to nominate four (04) members; from 50% are entitled to nominate five (05) members	
	5. The members of the Audit Committee are out of member capacity in the following cases: a. That member is prohibited to be a member of the Audit Committee by law;	5. The members of the Audit Committee are out of member capacity in the following cases: a. That member is prohibited to be a member of the Audit Committee by law; or not meet qualification and conditions to be AC member decided by law.	Amend the case from meet to not meet the conditions to be a member of Audit Committee
15	Article 32. Audit Committee		

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	1. The company must have the Audit Committee and if shall have the rights and obligations as stipulated in Article 123 of the law on enterprises and this charter, mainly are the followings:	1. The company must have the Audit Committee and if shall have the rights and obligations as stipulated in Article 165 of the law on enterprises and this charter, and the followings:	Updated the correct article of Enterprises Law
	2. The members of the Board of Directors, the General Director, Director or managers must provide all the information and documentation related to the company operation upon request of the members of the Audit Committee or the Audit Committee	2. The members of the Board of Directors, the General Director, Director or managers must provide all the information and documentation related to the company operation upon request of the members of the Audit Committee or the Audit Committee. The person in charge of corporate governance shall ensure that all copies of the resolutions, meeting minutes of the General meeting of shareholders and the Board of Directors, financial information and other information provided to the shareholders and members of the Board of Directors must be provided to the AC at the same time and forms they are provided to the shareholders and members of the Board of Directors	Add the role of the person in charge of corporate governance
16	X. Obligations of the Board of Directors' members, Audit Committee's members, General director and Managers		
17	Article 34. Obligation to be honest and avoiding conflict of interest		
	Not mentioned of publishing the related interests	1. Members of the board of directors, controllers, directors (general directors) and other executives must publish the related interests as prescribed in the Law on enterprises and other relevant law.	Article 24. Responsibility to be honest and avoid conflicts of interests of an enterprise manager

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			1. Members of a board of directors, controllers, directors (general directors) and other enterprise managers must publish the related interests in compliance with regulations of Law on enterprises and other relevant law
	Not mentioned the rule of using non-disclosed information to carry out transactions	3. The Board members, the Controllers, Director (General Director), other executives and the persons related to the abovementioned members shall not use the information of the company that is not permitted for publication or disclosure to other people to carry out relevant transactions	<p>Article 24. Responsibility to be honest and avoid conflicts of interests of an enterprise manager</p> <p>5. Members of the board of directors, controllers, directors (general directors), other enterprise managers and their related persons must not use the information not yet publicly disclosed by the company or disclose to others to carry out related transactions</p>
	Not mentioned the regulation on transactions with shareholders	<p>5. The Company must not provide its shareholders that are individuals and the related persons that are individuals with loans or guarantee.</p> <p>6. The Company must not provide its shareholders that are organizations and their related persons that are individuals with loans or guarantee, unless The shareholder is a subsidiary whose share or stakes are not held by the State and has contributed capital or purchased the shares of the public company before July 1st, 2015 as specified in Clause 6, Article 16 of the Decree No. 96/2015/ND-CP dated October 19th, 2015 of the government specifying a number of articles of the Law on enterprises.</p>	<p>Article 26. Transactions with shareholders, enterprise managers and their related persons</p> <p>1. A public company must not provide its shareholders that are individuals and the related persons that are individuals with loans or guarantee, unless it is a credit institution.</p> <p>2. A public company must not provide its shareholders that are organizations and their related persons that are individuals with loans or guarantee, unless</p> <p>a) The public company is a credit institution;</p> <p>b) The shareholder is a subsidiary whose share or stakes are not held by the State and has</p>

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		<p>7. Unless otherwise decided by the law, C must not provide its shareholders' related persons that are organizations with loans or guarantee, unless the public company and its shareholders' related persons are subsidiaries in the same company or companies operating under a group of companies including parent companies- subsidiaries, economic groups; the transaction must be approved by the general assembly of shareholders or the board of directors in accordance with Clause9,10 of this article .</p>	<p>contributed capital or purchased the shares of the public company before July 1st, 2015 as specified in Clause 6, Article 16 of the Decree No. 96/2015/ND-CP dated October 19th, 2015 of the government specifying a number of articles of the Law on enterprises.</p> <p>3. A public company must not provide its shareholders' related persons that are organizations with loans or guarantee, unless:</p> <p>a) The public company is a credit institution;</p> <p>b) The public company and its shareholders' related persons are subsidiaries in the same company or companies operating under a group of companies including parent companies- subsidiaries, economic groups; the transaction must be approved by the general assembly of shareholders or the board of directors in accordance with the company's charter</p> <p>c) The law specifies otherwise.</p>
	<p>3. Unless otherwise stipulated by the GSM, the company is not entitled to provide loan, guarantee or credit to the members of the Board of Directors, the General Director, managers and their family or other enterprises giving them benefit.</p>	<p>8. Unless otherwise provided by the general meeting of shareholders, the company shall not provide loans or guarantees to the BOD members, AC members, the General Director, other executives and the persons related to the abovementioned members or legal entity who has financial interests, unless the Company and organizations related to its shareholders are companies in the same group or companies operating in a group of companies including</p>	<p>Article 26. Transactions with shareholders, enterprise managers and their related persons</p> <p>4. A public company must not make the following transactions unless they are approved by the general assembly of shareholders:</p> <p>a) Grant of loans or guarantees to the members of the board of directors, controllers, directors (general directors), other enterprise managers and the individuals and organizations related to them</p>

No	Current charter	Recommended changes (Red highlighted words are amendment, supplementation)	Legal reference - Decree 71
		<p>parent companies-subsidiaries, economic groups, and the relevant law specifies otherwise.</p> <p>9. Unless otherwise decided by the general meeting of shareholders, the Company must not make the transactions that has the total value of 35% or more of the total value of assets recorded in the latest financial statement with (i) Members of the board of directors, controllers, directors (general directors), other enterprise managers and their related persons; (ii) Shareholders, authorized representatives of shareholders owning more than 10% of the common shares of the company and their related persons; (iii) Enterprises related to the subjects specified in Clause 2 Article 159 of the Law on enterprises.</p> <p>10. The board of Directors may approve the contracts and transactions specified in Clause 9 of this Article which are valued at less than 35% of the total asset value inscribed in the most recent financial statement.</p>	<p>unless the public company and organizations related to its shareholders are companies in the same group or companies operating in a group of companies including parent companies-subsidiaries, economic groups, and the relevant law specifies otherwise.</p> <p>b) Any transaction that has the total value of 35% or more of the total value of assets recorded in the latest financial statement between the public company and one of the following entities</p> <ul style="list-style-type: none"> - Members of the board of directors, controllers, directors (general directors), other enterprise managers and their related persons - Shareholders, authorized representatives of shareholders owning more than 10% of the common shares of the company and their related persons; - Enterprises related to the subjects specified in Clause 2 Article 159 of the Law on enterprises. <p>5. The board of directors may approve the contracts and transactions specified in Point b Clause 4 of this Article which are valued at less than 35% of the total asset value inscribed in the most recent financial statement or a smaller percentage in accordance with the company's charter;</p>
	4. Contracts or transaction between the company and one or more members of the Board of	a. Regarding contract with value under 35% of total assets recorded in the most recent	Add the subject of AC members & General Director beside BOD members.

No	Current charter	Recommended changes (Red highlighted words are amendment, supplementation)	Legal reference - Decree 71
	<p>Directors, the Audit Committee , the General Director, managers or other persons relatedtothe company, partner, associations, organizations that one or more members of the Board of Directors, the General Director, managers or other persons related to their financial interest shall not be invalid because of the above mentioned relationship, or because of that member of the Board of Directors or manager attent or participated the related meeting or the Board of Directors or the Board of Directors departments have allowed to process the contract or transaction, or because their votes for being accepted for that purpose if:</p> <p>a. Regarding contract with value under 20% of total assets recorded in the most recent financial statement, the important issues of contract or transaction and relationships and interests of the members of the Board of Directors or managers have reported to the Board of Directors orrelated the Board of Directors department. At the same time, the Board of Directors or the Board of Directors department have allowed to processthe contracts or transactions honestly based onmost of yes votes of the related members of the Board of Directors; or</p> <p>b. Regarding the contracts with value above 20% of total assets recorded in the most recent financial statement, the important issues of contract or transaction and relationships and</p>	<p>financial statement, the important issues of contract or transaction and relationships and interests of the members of the Board of Directors, Audit Committee or General Director have reported to the Board of Directors orrelated the Board of Directors department. At the same time, the Board of Directors or the Board of Directors department have allowed to processthe contracts or transactions honestly based onmost of yes votes of the related members of the Board of Directors; or</p> <p>b. Regarding the contracts with value above 35% of total assets recorded in the most recent financial statement, the important issues of contract or transaction and relationships and interests of the members of the Board of Directors, Audit Committee or General Director have informed to the shareholders having related interests and that shareholders have already given yes vote for that transaction;</p>	<p>Update the limited rate according to Clause 4,5 Article 26 Decree 71</p>

No	Current charter	Recommended changes (Red highlighted words are amendment, supplementation)	Legal reference - Decree 71
	interests of the members of the Board of Directors or managers have informed to the shareholders having related interests and that shareholders have already given yes vote for that transaction;		
18	Article 44. Quarter, Monthly and Annual report		
	3. The company must prepare quarter and half year financial statements as stipulated by Government Stock Committee and submit to Government Stock Committee, Stock exchange department/ Stock exchange center.	3. The company must prepare quarter and half year financial statements as stipulated by Government Stock Committee and submit to Government Stock Committee, Stock exchange department/ Stock exchange center and other authorities as required by law.	Amend to suitable with actual situation
	4. The audited financial statements (includes opinion of Auditor), half-year and quarterly financial reports must be disclosed on the Company's website, and SSC, HOSE's means of media, siltanmulnously release Auditor's opinion on Audited Financial Report on one (01) nationwide publishing newspaper, attached the website address from which shareholder can download full version of Financial Report, Audit Report.	4. The audited financial statements (includes opinion of Auditor), half-year and quarterly financial reports must be disclosed on the Company's website, and SSC, HOSE's means of media.	Deleted the releasing on newspaper as actual operation