

Hanoi, 17/06/2026

**REGULATIONS ON THE OPERATION OF THE BOARD OF SUPERVISORS  
OF HA NOI TOURIST SERVICE JOINT STOCK COMPANY**

*Pursuant to the Law on Securities dated November 26, 2019;*

*Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020 and Law No. 76/2025/QH15 amending and supplementing a number of articles of the Law on Enterprises No. 59/2020/QH14 (hereinafter referred to as "Law on Enterprises");*

*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;*

*Based on Circular No. 116/2020/TT-BTC dated December 31, 2020, issued by the Minister of Finance, guiding certain provisions on corporate governance applicable to public companies under Decree No. 155/2020/ND-CP dated December 31, 2020, of the Government detailing the implementation of certain provisions of the Law on Securities;*

*Pursuant to Articles of Association of Hanoi Tourist Service Joint Stock Company;*

*Pursuant to the Resolution of the Annual General Meeting of Shareholders 2026 dated 20/5/2026;*

*Pursuant to the Minutes of the Meeting of the Board of Supervisors of Hanoi Tourist Service Joint Stock Company dated 17/06/2026;*

*The Board of Supervisors issues the Regulations on the Operation of the Board of Supervisors of Hanoi Tourist Service Joint Stock Company*

*The Operation Regulations of the BOS of Hanoi Tourist Service Joint Stock Company include the following contents:*

**Chapter I.**

**GENERAL REGULATIONS**

**Article 1. Scope of adjustments and applicable subjects**

1. Scope of adjustments The Regulations on the Operation of the Board of Supervisors set out the organizational structure, personnel composition, standards, conditions, as well as the rights and obligations of the Board of Supervisors and its members, in accordance with the Law on Enterprises, the Company's Charter, and other relevant regulations.

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2. Applicable subjects: The Regulations on the Operation of the Board of Supervisors apply to the Board of Supervisors and all of its members.

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

The Board of Supervisors shall operate on the principle of collective decision-making. Members of the Board of Supervisors shall be individually responsible for their assigned duties and shall be jointly accountable to the General Meeting of Shareholders and to the law for the resolutions and decisions of the Board of Supervisors.

## **Chapter II.**

### **MEMBER OF THE BOARD OF SUPERVISORS**

#### **Article 3. Obligations of Members of the BOS**

1. To comply strictly with the law, the Company's Articles of Association, resolutions of the General Meeting of Shareholders, and professional ethics in the performance of their assigned duties and powers.

2. To perform their assigned rights and duties honestly, prudently and to the best of their ability in order to ensure the maximum lawful interests of the Company;

3. To be loyal to the interests of the Company and its shareholders; not to abuse their position, duties, and to use the Company's information, know-how, business opportunities, and other assets for personal gain or to serve the interests of other organizations or individuals;

4. Other rights and obligations as prescribed by the Law on Enterprises and Company Articles of Association.

5. In case of violation of the provisions of Clauses 1, 2, 3, and 4 of this Article causing damage to the Company or others, the members of the Board of Supervisors shall be personally or jointly liable for compensation for such damages. Any income and other benefits obtained by members of the Board of Supervisors as a result of violations must be returned to the Company.

6. In the event that a member of the Board of Supervisors is found to have committed a violation in the performance of his or her assigned rights and obligations, a written notice must be sent to the Board of Supervisors, requesting the violating individual to cease the violation and remedy its consequences.

#### **Article 4. Term of Office and Number of the BOS members**

1. The number of members of the Company's Board of Supervisors is 03 (three). The term of office for a member of the Board of Supervisors shall not exceed 05 (five) years and they may be re-elected for an unlimited number of terms.

2. Members of the Board of Supervisors are not required to be shareholders of the Company

3. More than half of the members of the Board of Supervisors must be ordinarily resident in Vietnam.

4. In the event that the term of office of the members of the Board of Supervisors expires and new members have not yet been elected, the outgoing members shall continue to exercise their rights and perform their duties until the new members of the Board of Supervisors are elected and assume their positions.

#### **Article 5. Qualifications and Requirements for members of Board of Supervisors**

1. Members of the Board of Supervisors must meet the following criteria and conditions:

- a) Not fall within the category specified in Clause 2, Article 17 the Law on Enterprises;
- b) Having been trained in one of the following disciplines: economics, finance, accounting, auditing, law, business administration, or a discipline relevant to the Company's business operations;
- c) Not being a family member of members of the Board of Directors, the General Director, and other managers.
- d) Not being a manager of the Company, and not necessarily being a shareholder or an employee of the Company;
- đ) Not working in the accounting or finance department of the Company;
- e) Not being a member or employee of an audit organization approved to audit the Company's financial statements for the three years preceding;
- g) Other criteria and conditions under the law relevant legal and the Company's Articles of Association.

2. In addition to the criteria and conditions specified in Clause 1 of this Article, a member of the Board of Supervisors of the Company must not be a family member of the Company's managers or those of the parent company; nor be a representative of the enterprise's capital or the State's capital at the parent company or at 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 majors: economics, finance, accounting, auditing, law, business administration, or a major related to the business activities of the enterprise.
2. The Head of the Board of Supervisors shall be elected by the Board of Supervisors from its members; the election, dismissal, and removal are governed by a majority vote.
3. The rights and obligations of the Head of the Board of Supervisors shall be stipulated in the company's Articles of Association.

#### **Article 7. Nomination and self-nomination of the members of the Board of Supervisors**

1. A shareholder or a group of shareholders holding 5% or more of the total ordinary shares, or a lower percentage as stipulated in the Company's Charter, shall have the right to nominate candidates

to the Board of Supervisors. Unless otherwise stipulated in the company's Articles of Association, the nomination of individuals to the Board of Supervisors shall be carried out as follows:

a) Common shareholders who form groups to nominate candidates for the Board of Supervisors must notify the attending shareholders of the group meeting before the opening of the General Meeting of Shareholders;

b) Based on the number of members of the Board of Supervisors, the shareholder or group of shareholders specified in this clause shall have the right to nominate one or more individuals, as decided by the General Meeting of Shareholders, as candidates for the Board of Supervisors. If the number of candidates nominated by shareholders or groups of shareholders is lower than the number of candidates they are entitled to nominate according to the decision of the General Meeting of Shareholders, the remaining candidates will be nominated by the Board of Directors, the Board of Supervisors, and other shareholders.

2. In the event that the number of candidates for the Board of Supervisors through nomination and candidacy is still insufficient as required by Article 4 of this Regulations, the incumbent Board of Supervisors shall nominate additional candidates or organize the nomination in accordance with the Company's Articles of Association, the Internal Regulations on Corporate Governance, and the Operational Regulations of the Board of Supervisors. Any nomination of additional candidates by the incumbent Board of Supervisors shall be clearly disclosed prior to the General Meeting of Shareholders voting to elect members of the Board of Supervisors, in accordance with applicable laws

#### **Article 8. Methods of election, removal and dismissal of the 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. The voting for members of the Board of Supervisors shall be conducted by cumulative voting, whereby each shareholder has a total number of votes equal to the total number of shares held 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 votes for one or more candidates. The elected members of the Board of Supervisors shall be determined based on the number of votes received, starting from the candidate with the highest number of votes until the required number of members as stipulated in the Company's Articles of Association is reached. In case there are 2 or more candidates receiving the same number of votes for the last member of the Board of Supervisors, a re-election shall be conducted among the candidates with the same number of votes or selected according to the election regulations or the Company's Articles of Association.

#### **Article 9. Cases of removal and dismissal of the members of the Board of Supervisors**

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

a) The member does not meet the qualifications and conditions of a Supervisor as prescribed in Article 169 of the Enterprise Law;

b) Submit a letter of resignation which has been accepted;

c) Other cases as stipulated in the company's Articles of Association.

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

a) Failure to complete assigned tasks or duties;

b) Failure to exercise rights and fulfill obligations for a continuous period of six months, except in cases of force majeure;

c) Repeat or serious violations of the Supervisor's duties as prescribed by the Law on Enterprises and the Company's Articles of Association;

d) Other cases as resolved by General Meeting of Shareholders.

### **Article 10. Notification on election, removal and dismissal of the members of the Board of Supervisors**

1. In cases where the candidates for the Board of Supervisors have been identified, the Company must publish information related to the candidates at least 10 days prior to the opening of the General Meeting of Shareholders on the Company's electronic information website, so that shareholders can learn about these candidates before voting. The Board of Supervisors candidates must provide a written commitment to the truthfulness and accuracy of the personal information disclosed and must commit to performing their duties honestly, diligently, 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 includes:

a) Full name and Date of birth;

b) Qualification;

c) Professional experience;

d) Other managerial positions;

d) Interests related to the Company and its related parties.

e) Other information (if any) as stipulated in the company's Articles of Association;

g) The company is responsible for disclosing information about the companies in which the candidate is holding the managerial position, and any related interests of the candidate for the Board of Supervisors (if any).

2. The announcement of the results of the election, dismissal, and removal of members of the Board of Supervisors shall be made in accordance with the regulations and guidelines on information disclosure.

### **Chapter III.**

### **BOARD OF SUPERVISORS**

## **Article 11. Rights, obligations and responsibilities of Members of the BOS**

1. The Board of Supervisors shall oversee the Board of Directors and the General Director in the management and operation of the company.
2. To examine the reasonableness, legality, fairness, and due care exercised in the management and operation of the business; the systematicity, consistency, and appropriateness of accounting, statistics, and financial reporting.
3. To assess the completeness, legality, and fairness of the company's annual and semi-annual business reports and financial statements, the management assessment report of the Board of Directors, and to present the assessment report at the annual general meeting of shareholders. To review contracts and transactions with related parties that are subject to the approval of the Board of Directors or the General Meeting of Shareholders, and make recommendations on contracts and transactions that require the approval of the Board of Directors or the General Meeting of Shareholders.
4. To review, verify, and evaluate the effectiveness and efficiency of the internal control system, internal audit, risk management, and early warning system of the Company.
5. To review the Company's accounting books, accounting records, and other documents, as well as the management and operation of the Company, whenever deemed necessary or pursuant to a 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 Law on Enterprises.
6. Upon request by a shareholder or a group of shareholders as stipulated in Clause 2, Article 115 of the Law on Enterprises, the Board of Supervisors shall conduct an inspection within seven (07) working days from the date of receipt of such request. Within fifteen (15) days from the completion of the inspection, the Board of Supervisors shall report the findings of the inspection 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 shall not hinder the normal operation of the Board of Directors, nor interrupt the business operations of the Company.
7. To recommend to the Board of Directors or the General Meeting of Shareholders measures to amend, supplement, and improve the organizational structure, management, and business operation of the Company.
8. Upon detecting that a member of the Board of Directors or the General Director has violated the provisions of Article 165 of the Law on Enterprises, the Board of Supervisors must promptly notify the Board of Directors in writing and request the violating individual to cease the violation and implement remedial measures to address the consequences.
9. To attend and participate in discussions at the General Meeting of Shareholders, the Board of Directors' meetings, and other meetings of the Company.
10. To engage independent advisors or the Company's Internal Audit function to perform assigned duties.
11. The Board of Supervisors may consult with the Board of Directors before reporting conclusions and recommendations to the General Meeting of Shareholders.

12. To inspect specific issues related to the management and operation of the Company when deemed necessary.
13. To request the Board of Directors to convene an extraordinary General Meeting of Shareholders.
14. To replace the Board of Directors in convening a General Meeting of Shareholders within thirty (30) days in the event that the Board of Directors fails to convene such meeting in accordance with Clause 3, Article 140 of the Law on Enterprises.
15. To request the Chairperson of the Board of Directors to convene a meeting of the Board of Directors.
16. To review, extract, and copy in part or in full the declarations of the List of Related Persons and related interests as prescribed in Clauses 1 and 2, Article 164 of the Law on Enterprises.
17. To propose and recommend to the General Meeting of Shareholders for approval the list of approved auditing firms to audit the Company's financial statements; and to select approved auditing firms to review the Company's operations when deemed necessary.
18. To be responsible before the shareholders for the supervision works.
19. To supervise the Company's financial situation, compliance with the law of the Board of Directors, General Director, and other managers.
20. To ensure coordination of activities with the Board of Directors, General Director, and shareholders.
21. In case of discovering any violation of the law or the Company's Articles of Association by a member of the Board of Directors, the General Director, and other managers of the Company, the Board of Supervisors must notify the Board of Directors in writing within 48 hours, requesting the violator to cease the violation and take remedial measures.
22. To develop the Operating Regulations of the Board of Supervisors and submit them for approval to the General Meeting of Shareholders.
23. To witness the vote counting conducted by the Board of Directors and the preparation of the vote-counting minutes, if requested by the Board of Directors, in cases where shareholders' opinions are collected in writing to pass resolutions of the General Meeting of Shareholders.
24. The Head of the Board of Supervisors shall preside over the election of the chairperson of the General Meeting of Shareholders in the event that the Chairperson of the Board of Directors is absent or temporarily incapacitated and the remaining members of the Board of Directors fail to elect a chairperson. In such case, the person receiving the highest number of votes shall act as the chairperson of the meeting.
25. To exercise the rights and perform the duties assigned in accordance with the of the Law on Enterprises, the Company's Articles of Association, and resolutions of the General Meeting of Shareholders.

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

1. Documents and information must be sent to of the member of the Board of Supervisors at same time and in the same manner as to members of the Board of Directors, including:

- a) Notices of meetings, ballots for members of the Board of Directors and accompanying documents;
- b) The resolutions, decisions and minutes of the General Meeting of Shareholders and the Board of Directors;
- c) Reports of the General Director to the Board of Directors or other documents issued by the Company.

2. Members of the Board of Supervisors shall have the right to access the company's files and documents kept at the headquarters, branches, and other locations; and 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, General Director, and other managers must provide full, accurate, and timely information and documents on the management, operation, and business activities of the Company at the request of the member of the BOS or the Board of Supervisors.

#### **Article 13. Responsibilities of the Board of Supervisors in Convening Extraordinary General Meetings of Shareholders**

1. The Board of Supervisors shall be responsible for replacing the Board of Directors in convening a General Meeting of Shareholders within thirty (30) days in the event that the Board of Directors fails to convene such meeting in the following cases:

- a) The number of remaining members of the Board of Supervisors and the Board of Supervisors is less than the minimum required by law;
- b) At the request of a shareholder or group of shareholders as prescribed in Clause 2, Article 115 of the Law on Enterprises;
- c) Upon a request by the Board of Supervisors to convene an extraordinary General Meeting of Shareholders which the Board of Directors fails to carry out (unless otherwise provided in the Company's Articles of Association).

2. In the event that the Board of Supervisors fails to convene a General Meeting of Shareholders as prescribed, it shall be liable to 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.

#### **Article 14. Working Regime of the Board of Supervisors**

1. The Board of Supervisors operates on a collegial basis combined with individual accountability.

2. Members of the Board of Supervisors, based on their assigned duties, are responsible for implementing the Board's operational program Each member shall be assigned to specialize in a particular area, and shall be responsible for advising and preparing reports or providing opinions to

the Board of Supervisors regarding their assigned area. The assignments are only relative; each member of the Board of Supervisors not only inspects and supervises the assigned area but also performs tasks in other areas that fall under the functions and responsibilities of the Board of Supervisors.

3. Members of the Board of Supervisors shall provide opinions on the Company's quarterly, semi-annual, and annual financial statements, as well as on the Board of Supervisors' reports submitted to the General Meeting of Shareholders.

#### **Article 15. Subjects under the Supervision of the Board of Supervisors**

1. The Board of Directors, the General Director, and the executive apparatus in the management and operation of the Company;
2. The implementation of resolutions of the General Meeting of Shareholders and the Board of Directors; the Company's internal control system, internal audit, risk management, and early warning mechanisms; as well as the management and operation of the Company's business activities in accordance with the law;
3. The Company's accounting documents, accounting books, and financial statements prepared by the Chief Financial Officer and Chief Accountant, approved by the General Director, and submitted to the Board of Directors;
4. The performance of other duties and powers as prescribed by law and the Company's Articles of Association.

#### **Article 16. Procedures for Organizing and Performing the Duties of the Board of Supervisors**

1. The Board of Supervisors shall prepare periodic quarterly inspection plans or ad hoc plans at the request of the General Meeting of Shareholders, a group of shareholders, or shareholders as stipulated in Clause 2, Article 115 of the Law on Enterprises, with specific assignment of responsibilities to each member of the Board of Supervisors;
2. The Board of Supervisors shall send a Notice of Inspection (together with a working schedule) to the General Director, the Executive Board, and the departments, divisions, and units subject to inspection;
3. Perform control activities including, but not limited to, the following tasks:
  - + Review and verify the legality and reasonableness of the "Regulations on the Organization and Operation of the Board of Directors" and to supervise the implementation of the Regulations issued by the Chairman of the Board of Directors;
  - + Review and verify the legality and reasonableness of regulations concerning the organization and relationships of the administrative apparatus. Monitor the implementation of the regulations that have been issued;
  - + Assess the reasonableness and legality of accounting entries: to supervise the recording of accounting books; to verify the consistency between supporting documents, invoices, and accounting records; to ensure that the figures in the accounting books are accurate, transparent, reasonable, and lawful, and in compliance with prevailing accounting standards and other documents of the Company and its branches; and to review the management and operational activities of the Company's General Director whenever deemed necessary or as decided by 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 Law on Enterprises;

+ Assess the reasonableness and legality of financial documents and invoices. Promptly identify any irregularities or illegalities in documents, invoices, and contract execution records, and quickly take appropriate measures to legitimize or legalize them to avoid potential financial risks for the Company;

+ Conduct unscheduled or periodic assessments and inspections of the accuracy, transparency, reasonableness, and legality of financial statements when the Board of Directors submits them to the General Meeting of Shareholders, and be jointly liable to the General Meeting of Shareholders and to the law for any errors in the financial statements;

+ Preside over the proposal for selecting an independent auditing firm; discuss the nature and scope of the audit with the independent auditor before commencing the audit; review the independent auditor's Management Letter and the Company's General Director's feedback. Appraise the Audited Financial Statements:

+ The Board of Supervisors compiles, prepares minutes and reports on the results of the supervision, and consults with the Board of Directors before submitting reports, results and recommendations to the General Meeting of Shareholders.

+ Monitor the company's operations to accurately assess its production, business activities, and financial status.

4. The Board of Supervisors monitors the implementation of the recommendations of the Board of Supervisors approved by the General Meeting of Shareholders;

5. The Executive Board is responsible for urging the departments and units under its control to submit reports on the implementation of the Board of Supervisors's recommendations no later than 30 days from the date of receipt of the recommendations.

#### **Article 17. Obligations of the Head of the Board of Supervisors**

1. Take the lead in formulating, amending, and supplementing the Regulations on the Operation of the Board of Supervisors;

2. Develop programs and plans for periodic monitoring and inspection (quarterly/annually) and assign responsibilities for implementation;

3. Compile a summary of issues raised by members and propose amendments to the Board of Directors, the Board of Management, the Chief Accountant, etc., regarding any identified issues (if any). Report on the company's performance and any issues identified to the General Meeting of Shareholders;

4. Exchange views with the Chairman of the Board of Directors on the contents of the Board of Supervisors' report before formally submitting it to the General Meeting of Shareholders;

5. Attend meetings of the Company, including meetings of the Board of Directors;

6. Convene and preside over meetings of the Board of Supervisors;

7. Comply with other provisions of the law and the Company's Articles of Association.

#### **Article 18. Obligations of the Member of the Board of Supervisors**

1. Strictly comply with applicable laws, the Company's Charter, resolutions of the General Meeting of Shareholders, and the assignments of the Head of the Board of Supervisors in performing assigned duties;

2. Be accountable before the law, the Head of the Board of Supervisors, and the General Meeting of Shareholders for the accuracy and truthfulness of data and documents related to the Company's activities handled by them. In cases of concealment or failure to timely recommend remedies for violations, they shall bear joint liability;
3. Members assigned by the Head of the Board of Supervisors to be in charge of specific professional areas shall be responsible for assisting the Head of the Board of Supervisors in advising the Board of Directors and the General Director on such assigned areas, and for preparing written reports on the status and results of supervision in those areas for submission to the Head of the Board of Supervisors;
4. Attend meetings of the Board of Directors.

## Chapter IV.

### MEETINGS OF BOARD OF SUPERVISORS

#### **Article 19. Meetings of the Board of Supervisors**

1. The Board of Supervisors shall hold regular meetings once every three (03) months and at least two (02) times per year, on dates determined by the Head of the Board of Supervisors, at locations within the territory of Vietnam. Notice of meeting shall be sent at least five (05) days in advance by written notice, fax, email, or telephone. A meeting shall be deemed valid when at least two-thirds (2/3) of the members of the Board of Supervisors are present or represented by persons duly authorized in writing by such members.

The Board of Supervisors shall have the right to request members of the Board of Directors, the General Director, and representatives of approved auditing firms to attend and respond to matters requiring clarification in order to serve and protect the common interests of the Company's shareholders.

2. Extraordinary meetings: The Head of the Board of Supervisors must convene an extraordinary meeting at the request of at least two (02) members of the Board of Supervisors.

3. Voting:

Each member of the Board of Supervisors attending the meeting shall have one vote. If a member is unable to attend, he or she may authorize another member of the Board of Supervisors (who is eligible to vote) in writing to exercise his or her voting right.

- A member of the Board of Supervisors who has a related interest in a matter submitted to the Board of Supervisors for decision shall not be permitted to vote on such matter, nor may he or she accept authorization from another member to vote on that matter.

- Majority voting: A decision of the Board of Supervisors shall be adopted if approved by more than 50% of the members entitled to vote who are present at the meeting. In the event of a tie, the final decision shall be determined by the vote of the Head of the Board of Supervisors or the member authorized by the Head of the Board of Supervisors to chair the meeting (in case the Head is absent).

- In cases where the Board of Supervisors collects written opinions to adopt a decision on a matter, such decision shall have the same validity as a decision adopted by the members of the Board of Supervisors at a duly convened and held meeting.

#### **Article 20. Minutes of Meetings of the Board of Supervisors**

- The Head of the Board of Supervisors shall designate a member to take minutes of the meeting.
- The minutes of the Board of Supervisors meeting must include the following information:
  - + Date, month, and year of the meeting. Starting and ending time;
  - + Indication of whether the meeting is regular or extraordinary; in the case of an extraordinary meeting, the reason and the person requesting the meeting must be specified;
  - + List of attendees and absentees;
  - + Matters discussed;
  - + Conclusions for each matter.

The minutes of the Board of Supervisors meeting must be approved immediately after the meeting and signed by all members present. The minutes shall be prepared in Vietnamese and must be signed by all attending members of the Board of Supervisors, who shall bear joint responsibility for the accuracy and truthfulness of the minutes. The secretary of the meeting shall be appointed by the Head of the Board of Supervisors or an authorized person for each meeting.

- The Head of the Board of Supervisors shall be responsible for maintaining the meeting minutes and shall provide them only to members of the Board of Supervisors, the Board of Directors, the General Director, and the General Meeting of Shareholders.

## Chapter V.

### REPORT AND DISCLOSURE OF BENEFITS

#### **Article 21. Submit annual report**

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

1. Reports on the Company's business performance and on the performance of the Board of Directors and the General Director, for submission to the Annual General Meeting of Shareholders for approval;
2. Self-assessment report on the performance of the Board of Supervisors and each Supervisor member;
3. Remuneration, operating expenses and other benefits of the Board of Supervisors and members of the Board of Supervisors.
4. Summary of meetings of the Board of Supervisors and its conclusions and recommendations; and the results of supervision over the Company's operations and financial position;
5. Report evaluating transactions between the Company, its subsidiaries, and other companies in which the Company holds more than fifty percent (50%) of the charter capital, with members of the Board of Directors, the General Director, and their related persons; and transactions between the Company and companies in which members of the Board of Directors are founding members or have acted as managers within the three (03) years preceding the time of the transaction;
6. Results of supervision over the Board of Directors, the General Director, and other executives;

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7. Assessment results of the coordination of activities between the Board of Supervisors, the Board of Directors, the General Director and shareholders:

8. To propose and recommend to the General Meeting of Shareholders for approval the list of approved auditing firms to audit the Company's financial statements; and to select approved auditing firms to review the Company's operations when deemed necessary.

#### **Article 22. Salary and other benefits**

Unless otherwise provided in the Company's Articles of Association, the salary, remuneration, bonuses, and other benefits of members of the Board of Supervisors shall be implemented as follows:

1. Members of the Board of Supervisors shall be paid salaries, remuneration, bonuses, and other benefits as decided by the General Meeting of Shareholders. The General Meeting of Shareholders shall determine the total amount of salaries, remuneration, bonuses, other benefits, and the annual operating budget of the Board of Supervisors.

2. Board of Supervisors members shall be reimbursed for reasonable expenses for board and lodging, travel, and the use of independent consulting services. The total remuneration and expenses shall not exceed the annual operating budget of the Board of Supervisors as approved by the General Meeting of Shareholders, unless otherwise decided by the General Meeting of Shareholders.

3. The remuneration and operating expenses of the Board of Supervisors shall be included in the Company's business expenses in accordance with the provisions of the law on corporate income tax, other regulations of the relevant laws, and shall be separately stated in the Company's annual financial statements.

#### **Article 23. Disclosure of related benefits**

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

a) Name, Enterprise Code, Headquarter Address, industry, business line of the enterprise that they own or hold shares; the ratio and time of owning or holding such shares;

b) Name, Enterprise Code, Headquarter Address, industry, business line of the enterprise which their related individuals own, co-own or hold more than 10% of the charter capital.

2. The declaration as prescribed in Clause 1 of this Article must be made within 07 working days from the date on which the relevant interest arises; any amendment or supplementation must be declared to the Company within 07 working days from the date of the corresponding amendment or supplementation.

3. Members of the Board of Supervisors and their related persons may use information obtained by virtue of their positions solely for the benefit of the Company.

4. Members of the Board of Supervisors shall be obliged to notify the Board of Directors and the Board of Supervisors in writing of any transactions between the Company, its subsidiaries, and other companies in which the Company holds more than fifty percent (50%) of the charter capital, and such members of the Board of Supervisors or their related persons, in accordance with applicable laws. For

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the transactions mentioned above that are approved by the General Meeting of Shareholders or the Board of Directors, the Company must disclose information about these resolutions in accordance with the securities law on information disclosure.

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

## **Chapter VI.**

### **RELATIONSHIP OF THE BOARD OF SUPERVISORS**

#### **Article 24. Relationship with Shareholders**

The Board of Supervisors and its members must always prioritize the interests of shareholders and be accountable to shareholders for verifying the accuracy and truthfulness of data and records related to the Company's operations. The Board of Supervisors shall be responsible for submitting periodic monitoring reports to the General Meeting of Shareholders, and reporting on matters related to inspection work if requested by the General Meeting of Shareholders or shareholders/groups of shareholders as stipulated in the regulations. Clause 2, Article 115 of the Enterprise Law.

#### **Article 25. Relationship among the BOS members**

Members of the Board of Supervisors maintain independent, non-subordinate relationships with one another, while coordinating and collaborating in their work to ensure the effective performance of the Board of Supervisors' duties, powers, and responsibilities in accordance with applicable laws and the Company's Articles of Association. The Head of the Board of Supervisors coordinates the overall work of the Board but does not have the authority to direct or control other members.

#### **Article 26. Relationship with the Board of Directors**

The Board of Supervisors maintains an independent relationship with the Company's Board of Directors and acts as the body responsible for supervising the activities of the Board of Directors.

It shall closely coordinate with the Board of Directors in the course of operations; monitor the implementation of the Board of Directors' directions in rectifying and handling violations in accordance with the recommendations of the Board of Supervisors after each inspection or re-inspection; advise the Board of Directors on the selection of an independent auditing firm or propose the engagement of experts; and consult the Board of Directors before submitting reports, findings, and recommendations to the General Meeting of Shareholders.

#### **Article 27. Relationship with the General Director / the Board of Executive**

The Board of Supervisors maintains an independent relationship with the Company's General Directors/The Board of Executive and acts as the body responsible for supervising the activities of the General Directors/The Board of Executive

The General Director shall be subject to the inspection and supervision of the Board of Supervisors in the performance of his or her duties.

Reports submitted by the General Director to the Board of Directors must be simultaneously provided to the Board of Supervisors.

The General Director is responsible for providing all necessary information, documents, and resources to support inspection and control activities as requested by the Board of Supervisors.

The General Director is responsible for implementing the recommendations of the Board of Supervisors or reporting to the Board of Directors any disagreements with the Board of Supervisors's recommendations. The General Director shall act in accordance with the directives of the Board of Directors and simultaneously notify the Board of Supervisors of such directives

The General Director shall promptly notify the Board of Supervisors upon discovering weaknesses, shortcomings, violations, risks, significant asset losses, or any changes in the internal control and audit system within the Company.

#### **Article 28. Relationships with departments and divisions within the Company**

Directors/Heads of divisions and departments under the Company must provide complete information and documents to support inspection and supervision as requested by the Board of Supervisors and shall be legally responsible for the accuracy, completeness, and truthfulness of the information and documents provided.

The Board of Supervisors is responsible for maintaining the confidentiality of data and documents provided in accordance with the law and the Company's Articles of Association.

### **Chapter VII.**

#### **ENFORCEMENT CLAUSE**

#### **Article 29. Effectiveness**

1. The Regulations on the Operation of the Board of Supervisors of Hanoi Tourist Service Joint Stock Company comprise 07 chapters, 29 articles and will take effect on *17 June*... 2026.
2. During the course of implementation, any proposals for amendments or supplements to these Regulations must be submitted in writing to the Board of Supervisors for its consideration and decision;
3. In the event of any inconsistency between these Regulations and the Company's Articles of Association or applicable laws which has not yet been updated in these Regulations, the provisions of the Company's Articles of Association and applicable laws shall prevail;
4. Members of the Board of Supervisors and relevant departments and individuals shall be responsible for implementing this regulation./.

**FOR AND ON BEHALF OF THE BOARD OF  
SUPERVISORS  
HEAD OF THE BOARD**



**Tran Xuan Son**