



IDICO SROK PHU MIENG HYDROPOWER JOINT STOCK COMPANY

**REGULATIONS ON THE OPERATION OF
THE SUPERVISORY BOARD
OF IDICO SROK PHU MIENG
HYDROPOWER JOINT STOCK COMPANY**

2026

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Dong Nai, April 22, 2026

REGULATIONS ON THE OPERATION OF THE SUPERVISORY BOARD

Pursuant to the Law on Securities dated November 26, 2019, as amended and supplemented by Law No. 56/2024/QH15 dated November 29, 2024;

Pursuant to the Law on Enterprises dated June 17, 2020, as amended and supplemented by Law No. 76/2025/QH15 dated June 17, 2025;

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;

Pursuant to Decree No. 245/2025/ND-CP dated September 11, 2025 of the Government amending and supplementing a number of articles of Decree No. 155/2020/ND-CP;

Pursuant to Circular No. 116/2020/TT-BTC dated December 31, 2020 of the Minister of Finance providing guidance 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 a number of articles of the Law on Securities;

Pursuant to the Charter of IDICO Srok Phu Mieng Hydropower Joint Stock Company adopted by the Founding General Meeting of Shareholders on January 18, 2008 and amended for the 7th time on April 22, 2026;

Pursuant to Resolution No. 01/NQ-DHDCD of the General Meeting of Shareholders dated April 22, 2026.

The Supervisory Board issues the Regulations on the Operation of the Supervisory Board of IDICO Srok Phu Mieng Hydropower Joint Stock Company.

The Regulations on the Operation of the Supervisory Board of IDICO Srok Phu Mieng Hydropower Joint Stock Company include the following contents:

CHAPTER I: GENERAL PROVISIONS

Article 1. Scope of Regulation and Subjects of Application

1. Scope of Regulation: The Regulations on the Operation of the Supervisory Board of Srok Phu Mieng IDICO Hydropower Joint Stock Company stipulate the organizational structure, standards, conditions, rights, and obligations of the Supervisory Board and its members in accordance with the Enterprise Law, the Company Charter, and other relevant regulations.

2. Subjects of Application: The Supervisory Board and its members.

3. Terms used in these Regulations shall have the same meanings as those defined in the Company Charter.

Article 2. Principles of Operation of the Supervisory Board

The Supervisory Board operates on a collective basis; members of the Supervisory Board are individually responsible for their assigned tasks and collectively accountable to the General Meeting of Shareholders and the law for the activities and decisions of the Supervisory Board.

CHAPTER II: MEMBERS OF THE SUPERVISORY BOARD

Article 3. Rights, Obligations, and Responsibilities of Members of the Supervisory Board

1. Comply with the law, the Company Charter, resolutions of the General Meeting of Shareholders, and professional ethics in the exercise of assigned rights and obligations.

2. Exercise assigned rights and obligations honestly, prudently, and in the best manner to ensure the maximum lawful interests of the Company.

3. Be loyal to the interests of the Company and shareholders; do not abuse position, authority, or use information, secrets, business opportunities, or other assets of the Company for personal gain or to serve the interests of other organizations or individuals.

4. Other obligations as prescribed by the Enterprise Law and the Company Charter.

5. In cases of violations of the provisions in Clauses 1, 2, 3, and 4 of this Article that cause damage to the Company or others, members of the Supervisory Board shall be personally or jointly liable for compensating such damages. Income and other benefits obtained by the Supervisory Board member due to the violation must be returned to the Company.

6. In the event that a violation by a member of the Supervisory Board in the execution of their rights and duties is discovered, a written notice must be sent to the Supervisory Board, requesting the violator to cease the violation and remedy the consequences.

Article 4. Term and Number of Supervisory Board Members

1. The Supervisory Board shall consist of three members, with each member's term not exceeding five years, and they may be re-elected for an unlimited number of terms.

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

3. The Supervisory Board must have more than half of its members residing in Vietnam.

4. In cases where the terms of Supervisory Board members end simultaneously and new members have not yet been elected, the outgoing members shall continue to exercise their rights and duties until new members are elected and assume their responsibilities.

Article 5. Standards and Conditions for Supervisory Board Members

1. Members of the Supervisory Board must meet the following standards and conditions:

- a. Not subject to the provisions of Clause 2, Article 17 of the Enterprise Law;
- b. Trained in one of the fields of economics, finance, accounting, auditing, law, business administration, or a field relevant to the Company's business activities;
- c. Not a family member of any member of the Board of Directors, Director, and other manages;
- d. Not a manager of the Company, not necessarily a shareholder or employee of the Company;
- e. Not employed in the Company's accounting or finance department;
- f. Not a member or employee of an auditing organization approved to audit the Company's financial statements in the preceding three consecutive years;
- g. Other standards and conditions as prescribed by relevant laws and the Company Charter.

Article 6. Head of the Supervisory Board

1. The Head of the Supervisory Board must hold a university degree or higher in one of the fields of economics, finance, accounting, auditing, law, business administration, or a field related to the business activities of the enterprise, and meet the conditions stipulated in the Company Charter.

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

3. The rights and duties of the Head of the Supervisory Board are stipulated in Clause 2, Article 38 of the Company Charter as follows:

- a. Convene meetings of the Supervisory Board;
- b. Request the Board of Directors, Director, and other executives to provide relevant information for reporting to the Supervisory Board;
- c. Prepare and sign the Supervisory Board's report after consulting with the Board of Directors to present to the General Meeting of Shareholders.

Article 7. Nomination and Candidacy of Supervisory Board Members

1. Shareholders or groups of shareholders holding 10% or more of the total common shares have the right to nominate and run for membership of the Supervisory Board. The Supervisory Board, the nomination and candidacy of members to the Supervisory Board shall be conducted as follows:

a. Common shareholders forming a group to nominate individuals to the Supervisory Board must notify the shareholders attending the meeting prior to the commencement of the General Meeting of Shareholders;

b. A shareholder or group of shareholders holding from 10% to less than 30% of the total voting shares may nominate one (1) candidate; from 30% to less than 50% may

nominate up to two (2) candidates; from 50% or more may nominate up to three (3) candidates.

2. In the event that the number of candidates for the Supervisory Board through nomination and candidacy is still insufficient, the incumbent Supervisory Board shall introduce additional candidates or organize nominations in accordance with the Company Charter, the internal corporate governance regulations, and the operational regulations of the Supervisory Board. The introduction of additional candidates by the incumbent Supervisory Board must be clearly disclosed before the General Meeting of Shareholders votes to elect members of the Supervisory Board in accordance with legal provisions.

Article 8. Method of Election, Dismissal, and Removal of Members of the Supervisory Board

1. The election, dismissal, and removal of members of the Supervisory Board fall under the authority of the General Meeting of Shareholders, as decided by the General Meeting of Shareholders through voting at the meeting. The voting ratio for the dismissal and removal of members of the Supervisory Board shall be conducted in accordance with Clause 4, Article 21 of the Company Charter.

2. The voting for the election of members of the Supervisory Board must be conducted by cumulative voting, whereby each shareholder has a total number of votes corresponding to the total number of shares owned multiplied by the number of members to be elected to the Supervisory Board, and the shareholder has the right to allocate all or part of their total votes to one or several candidates. The successful candidates for the Supervisory Board are determined based on the number of votes from highest to lowest, starting with the candidate with the highest number of votes until the required number of members as stipulated in the Company Charter is met. In the event that two or more candidates receive the same number of votes for the final member of the Supervisory Board, a re-election shall be conducted among the candidates with equal votes or selection shall be made according to the criteria specified in the election regulations.

Article 9. Cases of Dismissal and Removal of Members of the Supervisory Board

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

a. No longer meeting the standards and conditions to be a member of the Supervisory Board as stipulated in Article 169 of the Enterprise Law, Article 5 of this Regulation and the Company Charter;

b. Submission of a resignation letter that is accepted;

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

a. Failure to complete assigned tasks and duties;

b. Failure to exercise rights and obligations for six consecutive months, except in cases of force majeure;

- c. Repeatedly or seriously violating the obligations of a member of the Supervisory Board as stipulated by the Enterprise Law and the Company Charter;
- d. Other cases as per the resolution of the General Meeting of Shareholders.

Article 10. Notification of Election, Dismissal, and Removal of Members of the Supervisory Board

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

- a. Full name, date of birth;
- b. Professional qualifications;
- c. Employment history;
- d. Other managerial positions;
- đ. Interests related to the Company and the Company's related parties;
- e. Other information (if any) as stipulated in the Company Charter;
- g. The Company is responsible for disclosing information about the companies where the candidate holds managerial positions and any interests related to the Company of the candidate for the Supervisory Board (if any).

2. Notification of the results of election, dismissal, and removal of members of the Supervisory Board shall be conducted in accordance with the guidelines on information disclosure.

CHAPTER III: SUPERVISORY BOARD

Article 11. Rights, Duties, and Responsibilities of the Supervisory Board

1. The Supervisory Board supervises the Board of Directors and the Director in the management and administration of the Company.

2. Examine the reasonableness, legality, honesty, and diligence in the management and administration of business activities; the systematic, consistent, and appropriate nature of accounting, statistics, and financial reporting.

3. Appraise the completeness, legality, and honesty of the annual and semi-annual business reports, financial statements of the Company, and the management evaluation report of the Board of Directors, and present the appraisal report at the Annual General Meeting of Shareholders. Review contracts and transactions with related parties under the approval authority of the Board of Directors or the General Meeting of Shareholders and

make recommendations on contracts and transactions requiring approval by the Board of Directors or the General Meeting of Shareholders.

4. Review, inspect, and evaluate the effectiveness and efficiency of the internal control system, internal audit, risk management, and early warning of the Company.

5. Examine accounting books, accounting records, and other documents of the Company, management, and administration activities of the Company when deemed necessary or as per the resolution of the General Meeting of Shareholders or at the request of shareholders or groups of shareholders as stipulated in Clause 2, Article 115 of the Enterprise Law.

6. Upon request of shareholders or groups of shareholders as stipulated in Clause 2, Article 115 of the Enterprise Law, the Supervisory Board shall conduct an inspection within 7 working days from the date of receipt of the request. Within 15 days from the conclusion of the inspection, the Supervisory Board must report on the issues requested for inspection to the Board of Directors and the requesting shareholders or groups of shareholders. The inspection by the Supervisory Board as stipulated in this clause shall not obstruct the normal activities of the Board of Directors, nor disrupt the business operations of the Company.

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

8. Upon detecting any member of the Board of Directors or Director violating the provisions of Article 165 of the Enterprise Law, immediate written notification must be given to the Board of Directors, requesting the violator to cease the violation and implement remedial measures.

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

10. Utilize independent consultancy and the Company's internal audit department to perform assigned duties.

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

12. Examine specific issues related to the management and operation of the Company at the request of shareholders.

13. Request the Board of Directors to convene an Extraordinary General Meeting of Shareholders.

14. Substitute for the Board of Directors in convening a General Meeting of Shareholders within 30 days in the event that the Board of Directors fails to convene the meeting in accordance with Clause 3, Article 140 of the Enterprise Law and Point b, Clause 4, Article 14 of the Company Charter.

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

16. Review, extract, and copy part or all of the content of the declaration of the List of Related Persons and Related Interests as stipulated in Clauses 1 and 2, Article 164 of the Enterprise Law.

17. Propose and recommend that the General Meeting of Shareholders approve the list of auditing organizations authorized to audit the Company's Financial Statements; auditing organizations authorized to inspect the Company's activities when deemed necessary.

18. Be accountable to shareholders for their supervisory activities.

19. Monitor the Company's financial situation and the compliance with laws by members of the Board of Directors, the Director, and other managers in their activities.

20. Ensure coordination of activities with the Board of Directors, the Director, and shareholders.

21. In the event of detecting any legal violations or breaches of the Company Charter by members of the Board of Directors, the Director, or other business executives, the Supervisory Board must notify the Board of Directors in writing within 48 hours, requesting the violator to cease the violation and implement remedial measures.

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

23. Witness the Board of Directors conduct vote counting and prepare the Vote Counting Record if requested by the Board of Directors in the case of obtaining shareholder opinions in writing to approve a resolution of the General Meeting of Shareholders.

24. The Head of the Supervisory Board shall preside over the General Meeting of Shareholders to elect the Chairperson of the meeting 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 cannot elect a Chairperson. In this case, the person with the highest number of votes shall preside over the meeting.

25. Report at the General Meeting of Shareholders in accordance with Article 290 of Decree No. 155/2020/ND-CP dated December 31, 2020, of the Government detailing the implementation of certain provisions of the Securities Law.

26. Exercise other rights and obligations as prescribed by the Enterprise Law, the Company Charter, and the Resolutions of the General Meeting of Shareholders.

Article 12. Right to Information Provision of the Supervisory Board

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

a. Notice of Meeting, Board of Directors' opinion poll, and accompanying documents;

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

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

2. Members of the Supervisory Board have the right to access the Company's records and documents kept at the headquarters, branches, and other locations; they have the right to visit the workplace of the Company's managers and employees during working hours.

3. The Board of Directors, members of the Board of Directors, the Director, and other managers must provide complete, accurate, and timely information and documents regarding the management, administration, and business operations of the Company as requested by members of the Supervisory Board or the Supervisory Board.

Article 13. Responsibilities of the Supervisory Board in Convening Extraordinary General Meetings of Shareholders

1. The Supervisory Board is responsible for replacing the Board of Directors in convening the General Meeting of Shareholders within 30 days in the event that the Board of Directors does not convene the General Meeting of Shareholders in the following cases:

a. The number of remaining members of the Board of Directors and the Supervisory Board is less than the number prescribed by law;

b. At the request of shareholders or groups of shareholders as stipulated in Clause 2, Article 115 of the Enterprise Law;

c. When there is a request from the Supervisory Board to convene an extraordinary General Meeting of Shareholders but the Board of Directors does not comply.

2. In the event that the Supervisory Board does not convene the General Meeting of Shareholders as prescribed, the Supervisory Board must compensate for any damages incurred by the Company.

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

CHAPTER IV: MEETINGS OF THE SUPERVISORY BOARD

Article 14. Meetings of the Supervisory Board

1. The Supervisory Board must meet at least twice (2) a year, with at least two-thirds (2/3) of the members of the Supervisory Board attending. Notice of the meeting must be sent 5 days in advance by written document, fax, email, or telephone.

a. Each member of the Supervisory Board or authorized representative attending the meeting in person at the Supervisory Board meeting shall have one (1) voting ballot.

b. Members of the Supervisory Board shall not vote on contracts, transactions, or proposals in which they or their related parties have an interest that conflicts or may conflict with the interests of the Company.

c. When an issue arises at the meeting concerning the interests or voting rights of a member of the Supervisory Board who does not voluntarily relinquish their voting rights, the Chairperson's judgment shall be final, except where the nature or extent of the interest of the concerned Supervisory Board member has not been fully disclosed.

d. A member of the Supervisory Board benefiting from a contract as stipulated in points a and b of Clause 10, Article 43 of the Company Charter is considered to have a significant interest in that contract.

2. The Supervisory Board has the right to request members of the Board of Directors, the Director, and the representative of the approved auditing organization to attend and address issues that need clarification.

3. A decision of the Supervisory Board shall be adopted if approved by a majority of the attending members; in the event of a tie, the final decision shall rest with the opinion of the Head of the Supervisory Board or the member of the Supervisory Board authorized by the Head of the Supervisory Board to chair the meeting in the absence of the Head of the Supervisory Board.

Article 15. Meeting Minutes of the Supervisory Board

1. Meetings of the Supervisory Board must be recorded in detailed and clear minutes, including the following main contents:

- a. Time and venue of the meeting;
- b. Purpose, agenda, and content of the meeting;
- c. Names of each attending member or authorized representative and the method of attendance; names of members not attending and reasons;
- d. Issues discussed and voted on at the meeting;
- e. Issues approved and the corresponding voting ratios.

2. The minute-taker and the attending members of the Supervisory Board must sign the meeting minutes. The meeting minutes of the Supervisory Board must be retained to determine the responsibility of each member of the Supervisory Board.

CHAPTER V: REPORTING AND DISCLOSURE OF INTERESTS

Article 16. Submission of Annual Reports

The Reports of the Supervisory Board at the Annual General Meeting of Shareholders shall include the following contents:

1. Report on the Company's business results, the performance of the Board of Directors, and the Director to be submitted to the General Meeting of Shareholders for approval at the Annual General Meeting of Shareholders.

2. Self-assessment report on the performance of the Supervisory Board and its members.

3. Remuneration, operating expenses, and other benefits of the Supervisory Board and each of its members.

4. Summary of the meetings of the Supervisory Board and the conclusions and recommendations of the Supervisory Board; results of monitoring the Company's operations and finances.

5. Evaluation report on transactions between the Company, subsidiaries, and other companies controlled by the Company with over fifty percent (50%) of charter capital with members of the Board of Directors, the Director, and related persons of such members; transactions between the Company and companies where a member of the Board of Directors is a founding member or a business manager within the last three years prior to the transaction.

6. Results of monitoring the Board of Directors, the Director, and other business executives.

7. Evaluation of the coordination between the Supervisory Board, the Board of Directors, the Director, and the shareholders.

8. Proposals and recommendations to the General Meeting of Shareholders for approval of the list of auditing organizations approved to audit the Company's Financial Statements; auditing organizations approved to inspect the Company's operations when deemed necessary.

Article 17. Salaries and Other Benefits

Salaries, remuneration, bonuses, and other benefits of the members of the Supervisory Board shall be implemented according to the following provisions:

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

2. Members of the Supervisory Board shall be reimbursed for reasonable expenses related to meals, accommodation, travel, and the use of independent advisory services. The total remuneration and expenses shall not exceed the annual operating budget of the Supervisory Board as approved by the General Meeting of Shareholders, unless otherwise decided by the General Meeting of Shareholders.

3. Salaries and operating expenses of the Supervisory Board shall be accounted for as business expenses of the Company in accordance with the provisions of the law on corporate income tax and other relevant legal regulations, and must be presented as a separate item in the Company's annual financial statements.

Article 18. Disclosure of Related Interests

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

a. The name, business registration number, head office address, and business sectors of the enterprise of which they are the owner or hold capital contributions or shares; the percentage and timing of such ownership or capital contribution;

b. The name, business registration number, head office address, and business sectors of the enterprise in which their related persons are the owner, co-owner, or hold more than 10% of the charter capital.

2. The declaration as stipulated in Clause 1 of this Article must be made within seven working days from the date the related interest arises; any amendments or supplements must

be notified to the Company within seven working days from the date of such amendments or supplements.

3. Members of the Supervisory Board and their related persons may only use the information obtained through their positions to serve the interests of the Company.

4. Members of the Supervisory Board are obliged to notify the Board of Directors and the Supervisory Board in writing of transactions between the Company, its subsidiaries, or other companies controlled by the Company with more than fifty percent (50%) of the charter capital, and the members of the Supervisory Board or their related persons as prescribed by law. For the aforementioned transactions approved by the General Meeting of Shareholders or the Board of Directors, the Company must disclose information about these resolutions in accordance with the securities law on information disclosure.

5. Members of the Supervisory Board and their related persons are prohibited from using or disclosing internal information to others for conducting related transactions.

CHAPTER VI: RELATIONSHIP OF THE SUPERVISORY BOARD

Article 19. Relationship Among Members of the Supervisory Board

Members of the Supervisory Board maintain an independent relationship, not dependent on each other, but coordinate and collaborate in common tasks to ensure the proper fulfillment of the responsibilities, rights, and duties of the Supervisory Board as prescribed by law and the Company Charter. The Head of the Supervisory Board coordinates the common tasks of the Supervisory Board but does not have the authority to dominate the members of the Supervisory Board.

Article 20. Relationship with the Executive Board

The Supervisory Board maintains an independent relationship with the Company's Executive Board, functioning as the unit overseeing the activities of the Executive Board.

Article 21. Relationship with the Board of Directors

The Supervisory Board maintains an independent relationship with the Company's Board of Directors, functioning as the unit overseeing the activities of the Board of Directors.

CHAPTER VII: ENFORCEMENT PROVISIONS

Article 22. Effective Date

1. This Regulation consists of 7 Chapters and 22 Articles, unanimously approved by the 2026 Annual General Meeting of Shareholders on April 22, 2026. This Regulation replaces the Supervisory Board's Operating Regulation issued under Resolution No. 01/NQ-DHDCD dated April 24, 2024.

2. The Regulation shall take effect upon signing.

3. Matters not stipulated in this Regulation shall be governed by the Charter of IDICO-SHP and the current legal provisions.

Recipients:

- Board of Directors;
- Supervisory Board;
- Board of Management;
- Company Departments;
- Archive: Records, General Affairs.

**ON BEHALF OF THE SUPERVISORY BOARD
HEAD OF THE BOARD**



Doan Huu Nghia

