

Thai Nguyen, January 05, 2026

**RESOLUTION**

*Approval of the Regulation on Transactions with Related Parties*

**BOARD OF DIRECTORS**  
**TNG INVESTMENT AND TRADING JOINT STOCK COMPANY**

*Pursuant to the Law on Enterprises 2020;*

*Pursuant to the Charter of TNG Investment and Trading Joint Stock Company;*

*Pursuant to the Minutes of the Board of Directors Meeting No. 01A/BB-HĐQT dated 05/01/2026 of the Board of Directors of TNG Investment and Trading Joint Stock Company.*

**RESOLVED:**

**Article 1.** Approving the Regulation on Transactions with Related Parties.

Promulgating the Regulation on transactions with related parties of TNG Investment and Trading Joint Stock Company, regulations and guiding the objectives, scope of application and principles of transactions with related parties.

The Regulation on transactions with related parties takes effect from 01/01/2026.

This Regulation is promulgated together with this Resolution and is an integral part of the Resolution.

**Article 2. Validity and enforcement**

This Resolution takes effect from the date of signing.

Members of the Board of Directors, the Board of General Directors and relevant departments and individuals are responsible for the implementation of this Resolution.

**Recipients:**

- As in Article 2;
- Save VT.

**ON BEHALF OF THE BOD**



NGUYEN VAN THOI

**REGULATION**

**DEALING WITH RELATED PARTIES**

**TNG INVESTMENT AND TRADING JOINT STOCK COMPANY**

(Promulgated with Resolution No. 01/NQ-HDQT dated 05/01/2026  
of the Board of Directors of TNG Investment and Trading Joint Stock Company)

**CHAPTER I. GENERAL PROVISIONS**

**Article 1. Purpose of promulgation**

1. This regulation aims to establish the principles and processes for identifying, approving, implementing and supervising transactions with related parties at TNG Investment and Trading Joint Stock Company (hereinafter referred to as the Company).
2. Ensure that transactions with related parties are carried out transparently, according to market principles, without causing damage to the Company and shareholders, in accordance with public company governance practices.

**Article 2. Legal basis**

This regulation is formulated on the basis of:

- The Law on Enterprises 2020 and its guiding documents;
- Law on Securities 2019 and guiding documents;
- Vietnam Accounting Standard No. 26 – Information on related parties;
- Charter of TNG Investment and Trading Joint Stock Company;
- Internal regulations on corporate governance;
- Operating regulations of the Audit Committee;
- Relevant legal provisions.

**Article 3. Scope and subjects of application**

1. This regulation applies to the Company, its branches, dependents and subsidiaries (if any) under the scope of the Company's management.
2. Subjects of application include: Board of Directors, Audit Committee, Board of Directors, Internal Audit, Chief Accountant, relevant departments, units and individuals.

#### **Article 4. General Principles**

1. The identification and execution of transactions with related parties must comply with the law, the Company's Charter and internal regulations.
2. Transactions with related parties must be considered and approved in accordance with their competence; persons with related interests are not allowed to participate in discussions and votes.
3. The conditions for transactions with related parties must be equivalent to transactions between independent parties under similar conditions.
4. Ensure publicity, transparency, prevention of conflicts of interest, corruption and waste.

### **Chapter II. RELATED PARTIES IDENTIFICATION**

#### **Article 5. Related parties Definition**

1. Related parties are determined in accordance with the provisions of the Law on Enterprises, the Law on Securities and Vietnam Accounting Standards No. 26.
2. In case of necessity, the Board of Directors may consider identifying other organizations and individuals as related parties based on the nature of the relationship that controls or significantly affects the Company's financial and operational decisions, not only based on legal forms.

#### **Article 6. Determination Principles**

1. The identification of the related parties must be based on the nature of the relationship and its ability to control, dominate, or significantly influence.
2. In case of doubt or uncertainty, the Board of Directors is the body with the authority to make the final decision on the determination of the related parties.

### **Chapter III. CLASSIFICATION AND AUTHORITY TO APPROVE TRANSACTIONS**

#### **Article 7. Types of related parties transactions**

Related party transactions include but are not limited to:

1. Transactions of capital contribution, purchase and sale of shares, capital contributions, investment cooperation, projects.
2. Transactions of purchase, sale, lease, lease and transfer of assets.
3. Transactions of loans, loans, guarantees, and guarantees of obligations
4. Transactions in the supply of goods, services, and regular procurement.

#### **Article 8. Approval authority**

1. Transactions with related parties under the jurisdiction of the General Meeting of Shareholders, the Board of Directors or the Board of Directors shall be approved in accordance with the provisions of law, the Company's Charter and the Internal Governance Regulations.
2. Persons with interests related to the transaction are not allowed to participate in the discussion, vote or decision of such transaction.

### **Chapter IV. TRANSACTION IDENTIFICATION AND APPROVAL PROCESS**

#### **Article 9. Responsibilities for declaration and proposal**

1. The unit or individual proposing the transaction is responsible for fully declaring information about the partner and related relationship (if any).
2. The Board of Directors directs the Accounting Department and relevant departments to review and evaluate transaction conditions.

#### **Article 10. Review and Monitoring**

1. The Audit Committee conducts supervision of transactions with related parties.
2. The Internal Audit Board shall assess the compliance with this Regulation and report to the Audit Committee and the Board of Directors.

#### **Article 11. Approval and Implementation**

1. Transactions with related parties can only be carried out after proper approval.
2. The signing and performance of the contract must fully comply with the approved conditions.

## **Chapter V. INFORMATION DISCLOSURE AND MONITORING**

### **Article 12. Information Disclosure**

1. The Company discloses information about transactions with related parties in accordance with the law on securities and accounting.
2. The legal representative is responsible for organizing the disclosure of information fully and in a timely manner.

### **Article 13. Periodic review and inspection**

1. The Audit Committee and the Internal Audit Committee periodically review transactions with related parties.
2. The review results are reported to the Board of Directors and the General Meeting of Shareholders as prescribed.

## **Chapter VI. IMPLEMENTATION PROVISIONS**

### **Article 14. Enforcement effect**

This regulation takes effect from January 1, 2026.

### **Article 15. Organization of implementation**

The Board of Directors, the Audit Committee, the Board of General Directors, the Internal Audit Board and relevant units and individuals shall be responsible for the implementation of this Regulation.



**CHỦ TỊCH  
NGUYỄN VĂN THỜI**

**MINUTES OF BOARD OF DIRECTORS MEETINGS  
TNG INVESTMENT AND TRADING JOINT STOCK COMPANY**

**Company name: TNG INVESTMENT AND TRADING JOINT STOCK COMPANY**

**Enterprise code/Tax code: 4600305723**

**Head Office Address: No. 434/1, Bac Kan Street, Phan Dinh Phung Ward, Thai Nguyen Province, Vietnam**

**Organizing a meeting of the Company's Board of Directors:**

**I. TIME AND PLACE OF THE MEETING**

-Time: At 09:00, January 01, 2026

- Meeting location: At the head office of TNG Investment and Trading Joint Stock Company (No. 434/1, Bac Kan Street, Phan Dinh Phung Ward, Thai Nguyen Province, Vietnam).

**II. PURPOSE, PROGRAM AND CONTENTS**

The Board of Directors (hereinafter referred to as "the Board of Directors") of TNG Investment and Trading Joint Stock Company held a meeting to approve the Regulation on Transactions with Related Parties.

**III. PARTICIPANTS**

- Members of the Board of Directors attending the meeting:

No	Board Members	Position
1	Mr. Nguyen Van Thoi	<b>Chairman of the BOD</b>
2	Mr. Nguyen Duc Manh	Vice Chairman of the BOD
3	Mr. Nguyen Hoang Giang	Member of the BOD
4	Ms. Ha Thi Tuyet	Member of the BOD
5	Ms. Doan Thi Thu	Member of the BOD
6	Mr. Dao Duc Thanh	Member of the BOD

- Method to attend the meeting: Attend and vote directly at the meeting.



- Number of members not attending the meeting: 1/7 members (Mr. Nguyen Manh Linh)

- The number of members attending the meeting reaches 6/7 members of the Council, eligible to conduct the meeting.

- The members unanimously elect:

+ Chairman of the meeting: Mr. **Nguyen Van Thoi** - Chairman of the Board of Directors

+ Meeting secretary: Ms. **Nguyen Thuy Ngan**.

#### **IV. ISSUES TO BE DISCUSSED, VOTED AND COMMENTED ON AT THE MEETING**

The Board of Directors discussed and voted to approve the contents of:

1. Approving the Regulation on Transactions with Related Parties.

Promulgating the Regulation on transactions with related parties of TNG Investment and Trading Joint Stock Company, regulations and guiding the objectives, scope of application and principles of transactions with related parties.

The Regulation on transactions with related parties takes effect from 01/01/2026.

**Other comments of each member attending the meeting:** None

**Voting results:**

- Members approving: 6/6 members attended the meeting, reaching 100% of the total votes with voting rights.

- Members disapproving: 0/6 members attending the meeting, reaching 0% of the total votes with voting rights.

- Members who have no opinions: 0/6 members attend the meeting, reaching 0% of the total votes with voting rights.

#### **V. ISSUES PASSED AND VOTE RATE PASSED**

The Board of Directors has approved the issues stated in Section (IV) of this Minutes.

Voting rate approved: 6/6 members attending the meeting approved, reaching 100% of the total votes of members attending the meeting.

#### **VI. CLOSING OF THE MEETING**

The secretary of the meeting reads the draft Resolution of the Board of Directors for the members of the Board of Directors to listen to and unanimously approve the draft Resolution.



The meeting ended at 10:00 a.m. on the same day. The minutes were read again for everyone to hear and unanimously approved.



NGUYEN VAN THOI

SECRETARY

NGUYEN THUY NGAN

