

APPENDIX - DETAILS OF AMENDMENTS, SUPPLEMENTATIONS
TO THE REGULATIONS ON ORGANIZATION AND OPERATION OF THE MB SUPERVISORY BOARD
(Issue together with Proposal No. 223 / TTr-MB-BKS dated 05 / 04 /2021 on amendments and supplementations to the Regulations on organization and operation of the Supervisory Board)

No	Article Amended	Current regulations	Recommended amendments/supplementations	Reasons for the recommendations
1.	Article 1 - Purpose	Not yet regulated	Supplement Article 1. Purpose of issuing regulations: <i>Article 1. Purpose:</i> 1. <i>Determining the organizational structure, functions and responsibilities of the Supervisory Board; Stipulating the standards, principles and operating mechanism of the Supervisory Board</i> 2. <i>Determining the relationship of the Supervisory Board with units/individuals relating to the organization and operation of the Supervisory Board.</i>	In accordance with regulations on document issuance at MB
2.	Article 3 - Interpretation of terms	6. An accountant is a person who is responsible for performing the accounting work (with or without an auditor or accountancy certificate). 7. An auditor is a person who is granted an auditor's certificate in accordance with law or a foreign certificate recognized by the Ministry of Finance and passed the examination on Vietnamese law.	Remove Clauses 6 and 7 of Article 3	In accordance with the Law on Enterprises
3.	Article 4 - Supervisory Board and	3. All members of the Supervisory Board are full-time members, not hold any concurrent positions in other credit	Amend Clause 3 Article 4 as follow: <i>“3. <u>The number of full-time members of the Supervisory Board must be at least 1/2 of the total</u></i>	In accordance with the Law on Enterprises;

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	Supervisory Board Structure	institutions and other cases as prescribed by law.	<i>number of members. A full-time member of the Supervisory Board is not allowed to hold any concurrent positions in other credit institutions and other cases as prescribed by law”</i>	Article 44 of the Law on Credit Institutions and Article 70 of the MB’s Charter.
4.	Article 15 - Meeting of the Supervisory Board	10. The voting of the Supervisory Board members in writing have equivalent value with the direct voting at the meeting convened and held normally	Amend Clause 10 Article 15 as follow: <i>10. In case the Supervisory Board gets written opinions to make a decision on a matter, the decision is considered to have equivalent value to a decision passed by members of the Supervisory Board at the meeting convened and held normally..</i>	In accordance with Article 74 of the MB’s Charter
5.	Article 17. Internal regulations of the Supervisory Board	Not yet regulated	Supplement new Article 17 on the internal regulations of the Supervisory Board as follows: <i>Article 17. Internal regulations of the Supervisory Board:</i> <i>1. Internal regulations of the Supervisory Board include internal regulations on the Supervisory Board and internal regulations on internal audit. The internal regulations on internal audit must include at least the following contents:</i> <i>1.1 Organizational structure, responsibilities and authority of internal audit.</i> <i>1.2 The process of preparing and implementing the internal audit plan.</i> <i>1.3 Other contents in accordance with Laws and internal regulations of MB.</i> <i>2. The Supervisory Board has authority to approve and issue internal regulations in accordance with law and MB's internal regulations from time to time.</i>	In accordance with other relevant laws (Article 69, Circular 13/2018 / TT-NHNN)

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6.	Article 18 - Relationship of the Supervisory Board with related parties	Not yet regulated	Supplement Section 3.1.4 and 3.2.7 to Clauses 3.1 and 3.2, Article 18 as follows: 3.1. With the Board of Directors ... <u>3.1.4. The Board of Directors implements the recommendations of the Supervisory Board to the Board of Directors mentioned in the reports of the Supervisory Board, the internal audit (if any) and informs the Supervisory Board of the results of the implementation of the recommendations."</u> 3.2. With General Director and other units of MB ... <u>3.2.7 The General Director implements the recommendations of the Supervisory Board to the General Director mentioned in the reports of the Supervisory Board, internal audit (if any) and reports to the Supervisory Board on the results of implementation of the recommendations.</u>	In accordance with other relevant laws (Article 65, Circular 13/2018 / TT-NHNN)
7.	The amendments and supplementations corresponding to the amendments and supplementations to the MB's Charter in 2021	- Clause 1.1, Article 3 Interpretation of terms - Clause 2.9 Article 7 Responsibilities and Authority of the Supervisory Board - Clause 2.9 Article 8 Responsibilities and Authority of the Head and members of the Supervisory Board - Clause 2.6 Article 10 Conditions and criteria of member of the Supervisory Board - Clause 1 Article 19 Other provisions	Amend corresponding to the amendments and supplements proposed to the MB Charter in 2021.	To be consistent with the MB's Charter (after amendments and supplements being approved)
8.	Words, references		Amend reference to the Law on Enterprises 2020, MB's Charter. Modify other words.	For clarity, accuracy

