

**RESOLUTION OF THE BOARD OF DIRECTORS
HAI DUONG PUMP MANUFACTURING JOINT STOCK COMPANY**
Regulation on Financial and Accounting Management and Control

**BOARD OF DIRECTORS
HAI DUONG PUMP MANUFACTURING JOINT STOCK COMPANY**

- Pursuant to the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly of the Socialist Republic of Vietnam on 17 June 2020 and its guiding documents;
- Pursuant to the Charter of Hai Duong Pump Manufacturing Joint Stock Company;
- Pursuant to Circular No. 99/2025/TT-BTC of the Ministry of Finance dated 27 October 2025 providing guidance on corporate accounting regimes;
- Pursuant to the Minutes of the Meeting of the Board of Directors of Hai Duong Pump Manufacturing Joint Stock Company dated 31 December 2025 (Meeting No. 19/2025);
- In consideration of the Company's current circumstances,

RESOLVES:

Article 1. To approve, in principle, the promulgation of the Regulation on Financial and Accounting Management and Control applicable at Hai Duong Pump Manufacturing Joint Stock Company, effective from 01 January 2026.

Article 2. To assign Mr. Nguyen Trong Nam - General Director to be responsible for promulgating the Regulation on Financial and Accounting Management and Control applicable at Hai Duong Pump Manufacturing Joint Stock Company; and for organizing its implementation from 01 January 2026.

Article 3. This Resolution takes effect from the date of signing. The Board of Directors, Board of Management and all relevant departments and individuals of the Company shall be responsible for the implementation of this Resolution.

Recipients:

- Board of Directors,
Supervisory Board;
- The Company's website;
- As stated in Article 3;
- Filed by CA.

**ON BEHALF OF THE BOD
CHAIRMAN**

(signed and sealed)

Nguyen Trong Tieu

() The English version of the disclosed information shall be consistent with the Vietnamese version. In case of any discrepancies or differences in interpretation between the two versions, the Vietnamese version shall prevail.*