

**Rationales of resolutions submitted to
the 2026 Annual General Meeting of Shareholders**

(Documents for the 2026 Annual General Meeting of Shareholders held on April 23, 2026)

The Corporation has prepared the agenda and meeting materials of the General Meeting of Shareholders (GMS) in compliance with applicable laws, the Corporation's Charter, and with reference to good corporate governance practices in Vietnam and the region.

Pursuant to Article 17 of the Charter of Organization and Operation of Vietnam National Reinsurance Corporation (VINARE), the matters submitted to the 2026 Annual General Meeting of Shareholders fall within the decision-making authority of the GMS. These matters include:

- Item 1: Approval of the audited financial statements for 2025
- Item 2: Approval of the 2025 business results
- Item 3: Approval of the plan for allocation of after-tax profit and the 2025 dividend payout ratio
- Item 4: Approval of remuneration for the Board of Directors, the Board of Control, and secretaries for 2025
- Item 5: Approval of the report of the Board of Directors for 2025
- Item 6: Approval of the report of the Board of Control for 2025
- Item 7: Approval of the 2026 business plan
- Item 8: Approval of the selection of the independent auditor for 2026
- Item 9: Election of an additional member to the Board of Directors for the 2025–2030 term

The Board of Directors currently has eight members whilst Article 29.1 of VINARE's Charter states that the Board of Directors has nine members. The Board of Directors has consented to the election of an additional member at this year's AGM.

For each matter submitted to the GMS, the Corporation provides comprehensive supporting documents, including submissions and explanatory notes outlining the objectives, basis of proposal, and detailed contents, thereby enabling shareholders to

review, discuss, and vote. Each matter is presented as a separate voting item, thereby ensuring shareholders' independent voting rights in respect of each matter.

CHIEF CORPORATE GOVERNANCE OFFICER

Nguyen Thi Minh Chau