

**COTECCONS CONSTRUCTION JOINT
STOCK COMPANY**

No.: 02/2026/NQ-DHCD

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness*Ho Chi Minh City, 20 October 2026*

RESOLUTION
OF THE ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR THE FISCAL YEAR 2026
COTECCONS CONSTRUCTION JOINT STOCK COMPANY

- Pursuant to the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly on 17 June 2020; Law No. 76/2025/QH15 amending and supplementing a number of articles of the Law on Enterprises passed by the National Assembly on 17 June 2025;
- Pursuant to the Law on Securities No. 54/2019/QH14 passed by the National Assembly on 26 November 2019;
- Pursuant to the Charter of Coteccons Construction Joint Stock Company
- Pursuant to the Minutes of the Annual General Meeting of Shareholders for the Fiscal Year 2026 No.02/2026/BBH-DHCD dated 20 October 2026 of Coteccons Construction Joint Stock Company;

DECIDES

Article 1. Approval of the Annual reports for the Fiscal Year 2026

The General Meeting of Shareholders approves the following annual reports for the Fiscal Year 2026:

1. Report on the activities of the Board of Directors for the Fiscal Year 2026 and the Plan of Activities for the Fiscal Year 2027.
2. Report on the Activities of Each Independent Member of the Board of Directors, namely Mr. TAN Chin Tiong and Mr. Tong Van Nga.
3. Report on the activities of the Board of Supervisors for the Fiscal Year 2026 and the Plan of Activities for the Fiscal Year 2027.

Article 2. Effectiveness

This Resolution shall take effect from the date of signing.

The Annual General Meeting for the fiscal year 2026 authorised the Board of Directors of Coteccons Construction Joint Stock Company to organise and manage the Company to carry out the contents of this Resolution.

ON BEHALF OF THE GENERAL MEETING OF SHAREHOLDERS
CHAIRMAN OF THE BOARD OF DIRECTORS

BOLAT DUISENOV

**COTECCONS CONSTRUCTION JOINT
STOCK COMPANY**

No.: 03/2026/NQ-DHCD

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness***Ho Chi Minh City, 20 October 2026***RESOLUTION
OF THE ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR THE FISCAL YEAR 2026
COTECCONS CONSTRUCTION JOINT STOCK COMPANY**

- Pursuant to the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly on 17 June 2020; Law No. 76/2025/QH15 amending and supplementing a number of articles of the Law on Enterprises passed by the National Assembly on 17 June 2025;
- Pursuant to the Law on Securities No. 54/2019/QH14 passed by the National Assembly on 26 November 2019;
- Pursuant to the Charter of Coteccons Construction Joint Stock Company
- Pursuant to the Minutes of the Annual General Meeting of Shareholders for the Fiscal Year 2026 No.02/2026/BBH-DHCD dated 20 October 2026 of Coteccons Construction Joint Stock Company;

DECIDES**Article 1. Audited Financial Statements for the Fiscal Year 2026 and Fiscal Year 2026 business results with key indicators**

The General Meeting of Shareholders approves the audited financial statements for the Fiscal Year 2026 and the business results for the Fiscal Year 2026, with the following key indicators:

No.	Description	Unit	Amount
1.	Net revenue from sales of goods and render of services	VND	34,339,621,317,795
2.	Profit before tax	VND	1,019,989,075,217
3.	Profit after tax	VND	788,387,654,043
4.	Total assets	VND	38,695,687,944,031
5.	Owner's equity	VND	9,652,381,832,998

Details of the Report have been disclosed in accordance with applicable regulations and are available on the Company's website at: <https://www.coteccons.vn/en/investor-relations/>

Article 2. Audited Report on the use of proceeds from the public bond offering

Details of the Report have been disclosed in accordance with applicable regulations and are available on the Company's website at: <https://www.coteccons.vn/en/investor-relations/>

Article 3. Effectiveness

This Resolution shall take effect from the date of signing.

The Annual General Meeting for the fiscal year 2026 authorised the Board of Directors of Coteccons Construction Joint Stock Company to organise and manage the Company to carry out the contents of this Resolution.



COTECCONS CONSTRUCTION JOINT STOCK COMPANY

**ON BEHALF OF THE GENERAL MEETING OF SHAREHOLDERS
CHAIRMAN OF THE BOARD OF DIRECTORS**

BOLAT DUISENOV

COTECCONS CONSTRUCTION JOINT
STOCK COMPANY

No.: 04/2026/NQ-DHCD

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ho Chi Minh City, 20 October 2026

RESOLUTION
OF THE ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR THE FISCAL YEAR 2026
COTECCONS CONSTRUCTION JOINT STOCK COMPANY

- Pursuant to the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly on 17 June 2020; Law No. 76/2025/QH15 amending and supplementing a number of articles of the Law on Enterprises passed by the National Assembly on 17 June 2025;
- Pursuant to the Law on Securities No. 54/2019/QH14 passed by the National Assembly on 26 November 2019;
- Pursuant to the Charter of Coteccons Construction Joint Stock Company
- Pursuant to the Minutes of the Annual General Meeting of Shareholders for the Fiscal Year 2026 No.02/2026/BBH-DHCD dated 20 October 2026 of Coteccons Construction Joint Stock Company;

DECIDES**Article 1. Approval of the profit distribution plan and dividend payment in cash**

The General Meeting of Shareholders approves the profit distribution plan and dividend payment in cash as follows:

No.	Description	Unit	Amount
1	Total accumulated Retained Earnings on Consolidated Financial Statements as of Jun 30 th , 2026	VND	1,741,063,791,209
1.1	Total accumulated Retained Earnings on Consolidated Financial Statements as of June 30 th , 2025	VND	952,710,159,404
1.2	Accumulated Retained Earnings in the fiscal year 2026	VND	788,353,631,805
2	Profit distribution plan	VND	
2.1	Appropriation of Funds	VND	0
2.2	Dividend payment in cash: Dividend rate of 25% (2,500 VND per share)	VND	279,558,050,000
3	Remaining Retained Earnings	VND	1,461,505,741,209

The Annual General Meeting of Shareholders for the fiscal year 2026 authorizes the Board of Directors to select an appropriate time to make payments of dividends in accordance with the law.

Source of payment: from the Company's Retained Earnings.

Article 2. Effectiveness

This Resolution shall take effect from the date of signing.

The Annual General Meeting for the fiscal year 2026 authorised the Board of Directors of Coteccons Construction Joint Stock Company to organise and manage the Company to carry out the contents of this Resolution



COTECCONS CONSTRUCTION JOINT STOCK COMPANY

**ON BEHALF OF THE GENERAL MEETING OF SHAREHOLDERS
CHAIRMAN OF THE BOARD OF DIRECTORS**

BOLAT DUISENOV

COTECCONS CONSTRUCTION JOINT
STOCK COMPANY

No.: 05/2026/NQ-DHCD

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ho Chi Minh City, 20 October 2026

RESOLUTION
OF THE ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR THE FISCAL YEAR 2026
COTECCONS CONSTRUCTION JOINT STOCK COMPANY

- Pursuant to the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly on 17 June 2020; Law No. 76/2025/QH15 amending and supplementing a number of articles of the Law on Enterprises passed by the National Assembly on 17 June 2025;
- Pursuant to the Law on Securities No. 54/2019/QH14 passed by the National Assembly on 26 November 2019;
- Pursuant to the Charter of Coteccons Construction Joint Stock Company
- Pursuant to the Minutes of the Annual General Meeting of Shareholders for the Fiscal Year 2026 No.02/2026/BBH-DHCD dated 20 October 2026 of Coteccons Construction Joint Stock Company;

DECIDES

Article 1. Approval of the Business Plan for the Fiscal Year 2027 (July 1, 2026 to June 30, 2027)

The General Meeting of Shareholders approves the business plan for the Fiscal Year 2027 as follows:

No.	Description	Unit	Target of the FY2027	Actual 2026	Growth
1.	Consolidated revenue	Bil. VND	42,000	34,340	+22%
2.	Consolidated profit after tax	Bil. VND	1,050	788	+34%

Article 2. Effectiveness

This Resolution shall take effect from the date of signing.

The Annual General Meeting for the fiscal year 2026 authorised the Board of Directors of Coteccons Construction Joint Stock Company to organise and manage the Company to carry out the contents of this Resolution.

ON BEHALF OF THE GENERAL MEETING OF SHAREHOLDERS
CHAIRMAN OF THE BOARD OF DIRECTORS

BOLAT DUISENOV

COTECCONS CONSTRUCTION JOINT
STOCK COMPANY

No.: 06/2026/NQ-DHCD

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ho Chi Minh City, 20 October 2026

RESOLUTION
OF THE ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR THE FISCAL YEAR 2026
COTECCONS CONSTRUCTION JOINT STOCK COMPANY

- Pursuant to the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly on 17 June 2020; Law No. 76/2025/QH15 amending and supplementing a number of articles of the Law on Enterprises passed by the National Assembly on 17 June 2025;
- Pursuant to the Law on Securities No. 54/2019/QH14 passed by the National Assembly on 26 November 2019;
- Pursuant to the Charter of Coteccons Construction Joint Stock Company
- Pursuant to the Minutes of the Annual General Meeting of Shareholders for the Fiscal Year 2026 No.02/2026/BBH-DHCD dated 20 October 2026 of Coteccons Construction Joint Stock Company;

DECIDES

Article 1. Approval of the Report on Remuneration of the Board of Directors and the Board of Supervisors for the Fiscal Year 2026 and Remuneration for the Fiscal Year 2027

The General Meeting of Shareholders approves the report on remuneration of the Board of Directors and the Board of Supervisors for the Fiscal Year 2026 and the remuneration for the Fiscal Year 2027 as follows:

1. The total remuneration paid to members of the BOD and BOS for FY2026, in accordance with Article 1.2 of AGM Resolution No. 06/2025/NQ-DHCD dated 20 October 2025, amounted to **VND 2,916,000,000**. The details of the remuneration for each member are listed and disclosed in the audited financial report for FY2026.
2. The total remuneration for members of the BOD and BOS for FY2027 is **VND 5,000,000,000**. Authorize the Chairman of the BOD to determine the specific remuneration for each member in FY2027 and the interim advance payment for members during the period from the end of FY2027 until the next AGM.

Article 2. Effectiveness

This Resolution shall take effect from the date of signing.

The Annual General Meeting for the fiscal year 2026 authorised the Board of Directors of Coteccons Construction Joint Stock Company to organise and manage the Company to carry out the contents of this Resolution.

ON BEHALF OF THE GENERAL MEETING OF SHAREHOLDERS
CHAIRMAN OF THE BOARD OF DIRECTORS

BOLAT DUISENOV

**COTECCONS CONSTRUCTION JOINT
STOCK COMPANY**

No.: 07/2026/NQ-DHCD

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness*Ho Chi Minh City, 20 October 2026*

RESOLUTION
OF THE ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR THE FISCAL YEAR 2026
COTECCONS CONSTRUCTION JOINT STOCK COMPANY

- Pursuant to the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly on 17 June 2020; Law No. 76/2025/QH15 amending and supplementing a number of articles of the Law on Enterprises passed by the National Assembly on 17 June 2025;
- Pursuant to the Law on Securities No. 54/2019/QH14 passed by the National Assembly on 26 November 2019;
- Pursuant to the Charter of Coteccons Construction Joint Stock Company
- Pursuant to the Minutes of the Annual General Meeting of Shareholders for the Fiscal Year 2026 No.02/2026/BBH-DHCD dated 20 October 2026 of Coteccons Construction Joint Stock Company;

DECIDES

Article 1. Approval of the Selection of the Independent Auditor for the Fiscal Year 2027

The General Meeting of Shareholders authorizes the Board of Directors to select one (01) audit firm from among the following four leading international audit firms in Vietnam, which has been approved by the State Securities Commission of Vietnam to audit the financial statements for the Fiscal Year 2027 (from July 1, 2026 to June 30, 2027):

1. PwC (Vietnam) Company Limited
2. Deloitte Vietnam Company Limited
3. KPMG Company Limited
4. Ernst & Young Vietnam Company Limited

Article 2. Effectiveness

This Resolution shall take effect from the date of signing.

The Annual General Meeting for the fiscal year 2026 authorised the Board of Directors of Coteccons Construction Joint Stock Company to organise and manage the Company to carry out the contents of this Resolution.

ON BEHALF OF THE GENERAL MEETING OF SHAREHOLDERS
CHAIRMAN OF THE BOARD OF DIRECTORS

BOLAT DUISENOV

**COTECCONS CONSTRUCTION JOINT
STOCK COMPANY**

No.: 08/2026/NQ-DHCD

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

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Ho Chi Minh City, 20 October 2026

**RESOLUTION
OF THE ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR THE FISCAL YEAR 2026
COTECCONS CONSTRUCTION JOINT STOCK COMPANY**

- Pursuant to the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly on 17 June 2020; Law No. 76/2025/QH15 amending and supplementing a number of articles of the Law on Enterprises passed by the National Assembly on 17 June 2025;
- Pursuant to the Law on Securities No. 54/2019/QH14 passed by the National Assembly on 26 November 2019;
- Pursuant to the Charter of Coteccons Construction Joint Stock Company
- Pursuant to the Minutes of the Annual General Meeting of Shareholders for the Fiscal Year 2026 No.02/2026/BBH-DHCD dated 20 October 2026 of Coteccons Construction Joint Stock Company;

DECIDES

Article 1. Approval of the amendments and supplements to certain provisions of the following documents:

1. Company Charter.
2. Internal Regulations on Corporate Governance.
3. Regulations on the Operation of the Board of Directors.
4. Regulations on the Operation of the Board of Supervisors.

The detailed amendments and supplements are set out in the appendices attached to this Resolution.

Article 2. Effectiveness

This Resolution shall take effect from the date of signing.

The Annual General Meeting for the fiscal year 2026 authorised the Board of Directors of Coteccons Construction Joint Stock Company to organise and manage the Company to carry out the contents of this Resolution.

**ON BEHALF OF THE GENERAL MEETING OF SHAREHOLDERS
CHAIRMAN OF THE BOARD OF DIRECTORS**

BOLAT DUISENOV

APPENDIX 01

SUMMARY TABLE OF AMENDMENTS AND SUPPLEMENTS TO THE CHARTER

(Attached to Resolution No. 08/2026/NQ-DHCD dated 20 October 2026 of the Annual General Meeting of Shareholders for the fiscal year 2026)

I. Amendments and Supplements to the Charter in accordance with New Legal Regulations

These amendments and supplements update the Charter and ensure its compliance with Decree No. 245/2025/ND-CP amending and supplementing Decree No. 155/2020/ND-CP, which came into effect on September 11, 2025:

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
Article 26. Composition and term of office of members of the Board of Directors 3. The structure of the members of the Board of Directors is as follows: The structure of the Company's Board of Directors must ensure that at least 1/3 of the total members of the Board of Directors are non-executive members.	Article 26. Composition and Term of Office of Members of the Board of Directors * Amend Clause 3, Article 26: 3. The structure of the members of the Board of Directors is as follows: a. The number of non-executive members of the Company's Board of Directors must comply with the following: - There must be at least 01 non-executive member where the Company has from 03 to 05 members of the Board of Directors; - There must be at least 02 non-executive members where the Company has from 06 to 08 members of the Board of Directors; - There must be at least 03 non-executive members where the Company has from 09 to 11 members of the Board of Directors." * Add new Clause 7:	- To comply with the new provision at clause 79, Article 1 of Decree No. 245/2025: <i>"2. The number of non-executive members of the Board of Directors of a public company must comply with the following:</i> <i>a) At least 01 non-executive member where the company's Board of Directors has 03 to 05 members;</i> <i>b) At least 02 non-executive members where the company's Board of Directors has 06 to 08 members;</i> <i>c) At least 03 non-executive members where the company's Board of Directors has 09 to 11 members."</i> - To comply with the new provision at clause 78, Article 1 of Decree No. 245/2025: <i>"A member of the Board of Directors of a public company may concurrently be a member of the Board of Directors or the Members' Council of no more than 05 other companies."</i>

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
	7. A member of the Company's Board of Directors may concurrently be a member of the Board of Directors or the Members' Council of no more than 05 other companies.	
Article 27. Rights and obligations of the Board of Directors	Article 27. Rights and obligations of the Board of Directors *Add points q1 and q2 after point q, clause 2: q1. Organize training and refresher courses on corporate governance and necessary skills for members of the Board of Directors, the General Director, the Corporate Governance Officer, and other managers of the Company. q2. Pay dividends to shareholders in accordance with law after approval by the annual General Meeting of Shareholders.	- To comply with the new provision at clause 81, Article 1 of Decree No. 245/2025: <i>“8. Organize training and refresher courses on corporate governance and necessary skills for members of the Board of Directors, the General Director, the Corporate Governance Officer, and other managers of the company.</i> <i>10. Pay dividends to shareholders in accordance with law after approval by the annual General Meeting of Shareholders”</i>
Article 42. Duty of loyalty and avoidance of conflicts of interest	Article 42. Duty of loyalty and avoidance of conflicts of interest * Add Clauses 7 after Clause 6: 7. The Company shall not provide loans or guarantees to the people specified in Article 293 of Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government detailing the implementation of certain provisions of the Law on Securities, as amended, supplemented, or replaced from time to time.	To comply with the Article 293 of Decree No. 155/2020 and the new provision at clause 84, Article 1 of Decree No. 245/2025: <i>“1. A public company shall not provide loans or guarantees to a shareholder being an individual or a related person of such individual shareholder, unless the public company is a credit institution.</i> <i>2. A public company shall not provide loans or guarantees to a shareholder being an organization or a related person of such shareholder being an individual, except in the following cases:</i>

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
		<i>a) The public company is a credit institution;</i> <i>b) The shareholder is a subsidiary, in cases where the subsidiary has no shares or capital contribution held by the State and contributed capital to or purchased shares of the public company before July 1, 2015;</i> <i>3. A public company shall not provide loans or guarantees to a related person of a shareholder being an organization, except in the following cases:</i> <i>a) The public company is a credit institution;</i> <i>b) The public company and the organization being a related person of the shareholder are companies within the same group or companies operating under a group model, including parent company – subsidiary or economic group, and the transaction has been approved by the General Meeting of Shareholders or the Board of Directors in accordance with the company's charter; and the organization being a related person is not a shareholder of the public company as prescribed in clause 2 of this Article.</i> <i>c) Where otherwise provided by law.</i>

II. Additional Provisions to Align with Current Laws

These provisions are based on the Law on Enterprises No. 59/2020/QH14 and Decree No. 155/2020/ND-CP and are updated and incorporated into the Charter to align with current laws and regulations:

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
Article 2. Name, form, head office, branches, representative offices, business locations, and duration of operation of the Company 4. The Company may establish branches and representative offices in business locations to support the achievement of the Company's objectives, subject to resolutions of the Board of Directors and applicable laws. The Company currently maintains: a. Representative Office in Hanoi: - Name: Coteccons Construction Joint Stock Company Representative Office - Address: Room CP2.08.04, 8th Floor, Tower 2, Office Area, No. 29 Lieu Giai Street, Ngoc Ha Ward, Hanoi City, Vietnam - Telephone: (+84.24) 3783 4851 - Fax: (+84.24) 3783 4850 b. Binh Duong Branch: - Name: Coteccons Construction Joint Stock Company Branch - Address: Land Plot No. 1423 under Map Sheet B2 and Land Plots No. 103 & 106 under Map Sheet DC9, Quarter 1B, An Phu Ward, Ho Chi Minh City, Vietnam - Telephone: (+84) 650 713 390 - Fax: (+84) 650 713 389	Article 2. Name, form, head office, branches, representative offices, business locations, and duration of operation of the Company *Add points c and d to clause 4: c. Branch of Coteccons Construction Joint Stock Company in Taiwan - Address: 6F, No. 178, Fuxing N. Road, Zhongshan District, Taipei City, Taiwan. - Telephone: (+886) 2 2715 2900 - Fax: (+886) 2 2715 2955 d. Guangzhou Representative Office of Coteccons Vietnam Construction Joint Stock Company - Address: Room 213, 9th Floor, No. 123 Yuexiu South Road, Yuexiu District, Guangzhou City, China.	Supplement information on overseas branches/representative offices in line with the Company's actual situation and in compliance with point a, clause 2, Article 24 of the Law on Enterprises 2020.

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
Article 5. Scope of business and operations of the Company The Company is permitted to conduct business activities in the lines of business specified in this Charter that have been registered and for which changes to registration details have been notified to the business registration authority, and which have been published on the National Business Registration Portal. The Company may conduct business activities in other fields permitted by law and approved by the General Meeting of Shareholders.	Article 5. Scope of business and operations of the Company The Company is permitted to conduct business activities in the lines of business specified in this Charter that have been registered and for which changes to registration details have been notified to the business registration authority, and which have been published on the National Business Registration Portal. The Company may conduct business activities in other fields not prohibited by law and approved by the General Meeting of Shareholders.	This amendment aims to broaden the Company's freedom of business in accordance with law, specifically: * Clause 1, Article 7 – Law on Enterprises 2020: <i>“Article 7. Rights of enterprises: 1. To freely conduct business in lines of business not prohibited by law.”</i> * Clause 1, Article 5 – Law on Investment 2025: <i>“1. Investors have the right to conduct business investment activities in lines of business not prohibited by this Law. For conditional business investment lines, investors must satisfy the business investment conditions prescribed by law.”</i>
Article 14. General Meeting of Shareholders 3. The Board of Directors must convene an extraordinary General Meeting of Shareholders in the following cases: b. The remaining number of members of the Board of Directors or the Board of Supervisors is less than the minimum number of members required by law; 4. Convening an extraordinary General Meeting of Shareholders: a. The Board of Directors must convene a General Meeting of Shareholders within 30 days from the date the number of members of the Board of Directors, independent members of the Board of Directors, or the remaining members of the Board of Supervisors is as prescribed in Clause 3(b) of this or	Article 14. General Meeting of Shareholders *Amendment and supplementation of Point b, Clause 3 3. The Board of Directors must convene an extraordinary General Meeting of Shareholders in the following cases: b. The remaining number of members of the Board of Directors, independent members of the Board of Directors, members of the Board of Supervisors is less than the minimum number of members required by law; or the number of members of the Board of Directors is reduced by more than one-third compared to the number of members specified in this Charter; *Amendment and supplementation of Point a, b, Clause 4	1. Supplement the case in which the Board of Directors convenes a General Meeting of Shareholders in compliance with clause 4, Article 160 of the Law on Enterprises 2020: <i>“4. The Board of Directors must convene a General Meeting of Shareholders to elect additional members of the Board of Directors in the following cases:</i> <i>a) The number of members of the Board of Directors is reduced by more than one-third of the number stipulated in the company's charter. In this case, the Board of Directors must convene a General Meeting of</i>

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
receiving the requests mentioned in Points c and d of Clause 3 of this. b. Where the Board of Directors fails to convene the General Meeting of Shareholders as prescribed in Point a, Clause 4 of this Article, then within the following 30 days, the Board of Supervisors shall replace the Board of Directors in convening the General Meeting of Shareholders in accordance with Clause 3, Article 140 of the Law on Enterprises;	4. Convening an extraordinary General Meeting of Shareholders: a. The Board of Directors must convene the General Meeting of Shareholders within 30 days from the date on which the remaining number of members of the Board of Directors, independent members of the Board of Directors, or members of the Board of Supervisors falls below the minimum number of members prescribed by law, or from receipt of a request as prescribed in Points c and d, Clause 3 of this Article. If the number of members of the Board of Directors is reduced by more than one-third of the number of members stipulated in this Charter, the time limit for convening the meeting shall be 60 days from the date on which such event occurs. If the Board of Directors fails to convene the General Meeting of Shareholders as prescribed, the Chairman of the Board of Directors and the members of the Board of Directors must compensate the Company for any damage arising. b. Where the Board of Directors fails to convene the General Meeting of Shareholders as prescribed in Point a, Clause 4 of this Article, then within the following 30 days, the Board of Supervisors shall replace the Board of Directors in convening the General Meeting of Shareholders in accordance with Clause 3, Article 140 of the Law on Enterprises. If the Board of Supervisors fails to convene the General Meeting of Shareholders as prescribed, the Board of Supervisors must compensate the Company for any	<i>Shareholders within 60 days from the date the number of members is reduced by more than one-third;</i> <i>b) The number of independent members of the Board of Directors decreases and fails to ensure the ratio prescribed at point b, clause 1, Article 137 of this Law.”</i> 2. Supplement the time limit for convening an extraordinary General Meeting of Shareholders and the responsibility of the Board of Directors in compliance with clause 4, Article 160 and clauses 2 and 3, Article 140 of the Law on Enterprises 2020: “2. Unless otherwise provided in the company's charter, the Board of Directors must convene a General Meeting of Shareholders within 30 days from the date the circumstance prescribed at point b, clause 1 of this Article occurs or from the date of receipt of a request to convene a meeting as prescribed at points c and d, clause 1 of this Article. Where the Board of Directors fails to convene a General Meeting of Shareholders as prescribed, the Chairman of the Board of Directors and the members of the Board of Directors must compensate the company for damages arising. 3. Where the Board of Directors fails to convene

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
	damage arising.	<i>a General Meeting of Shareholders as prescribed in clause 2 of this Article, within the next 30 days the Supervisory Board shall replace the Board of Directors in convening the General Meeting of Shareholders in accordance with this Law. Where the Board of Supervisors fails to convene a General Meeting of Shareholders as prescribed, the Board of Supervisors must compensate the company for damages arising.</i>
Article 15. Rights and Obligations of the General Meeting of Shareholders 2. The General Meeting of Shareholders discusses and approves the following matters: s. Approval of the transactions specified in Clause 4, Article 293 of 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	Article 15. Rights and Obligations of the General Meeting of Shareholders *Amendment to Point s, Clause 2: 2. The General Meeting of Shareholders discusses and approves the following matters: s. Approval of the transactions specified in Clause 4, Article 293 of 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, and any documents amending, supplementing, or replacing it from time to time.	Expand the reference so that any amendment, supplement, or replacement of the referenced document is automatically reflected without amending the Charter.
Article 20. Procedures for Conducting Meetings and Voting at the General Meeting of Shareholders 1. Before the opening of the meeting, the Company must conduct the shareholder registration procedure and continue such registration until all shareholders entitled to attend the meeting who are present have completed their registration, in	Article 20. Procedures for Conducting Meetings and Voting at the General Meeting of Shareholders *Amendment and supplement Point a, Clause 1: 1. Before the opening of the meeting, the Company must conduct the shareholder registration procedure and continue such registration until all shareholders entitled to attend the	Coteccons has applied electronic voting for its General Meetings of Shareholders; therefore, the content “the cards in favor of a resolution shall be collected first, then the cards against; finally, the total number of votes in favor or against shall be counted for decision” is

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
the following order: a. When registering shareholders, the Company shall issue to each shareholder or authorized representative with voting rights a voting card, on which are recorded the registration number, the full name of the shareholder, the full name of the authorized representative, and the number of votes of that shareholder. The General Meeting of Shareholders discusses and votes on each matter on the agenda. Voting is conducted by voting in favor, against, or abstaining. At the Meeting, the cards in favor of a resolution are collected first, then the cards against the resolution, and finally the total number of votes in favor or against is counted for a decision. The vote-counting results are announced by the Chairperson immediately before the closing of the meeting. The Meeting elects the persons responsible for counting votes or supervising the vote count at the proposal of the Chairperson. The number of members of the vote-counting committee is decided by the General Meeting of Shareholders based on the proposal of the Chairperson of the meeting. 10. Where the Company applies modern technology to organize the General Meeting of Shareholders via online meeting, the Company is responsible for ensuring that shareholders may attend and vote by electronic voting or other electronic forms as prescribed in Article 144 of the Law on Enterprises and Clause 3, Article 273 of Decree No.	meeting who are present have completed their registration, in the following order: a. When registering shareholders, the Company shall issue to each shareholder or authorized representative with voting rights a voting card/voting ballot/election ballot, on which are recorded the registration number, the full name of the shareholder, the full name of the authorized representative, and the number of voting ballots/election ballots of that shareholder. The General Meeting of Shareholders discusses and votes on each matter on the agenda. Voting is conducted by voting in favor, against, or abstaining. The vote-counting results are announced by the Chairperson/vote-counting committee immediately before the closing of the meeting. The Meeting elects the persons responsible for counting votes or supervising the vote count at the proposal of the Chairperson. The number of members of the vote-counting committee is decided by the General Meeting of Shareholders based on the proposal of the Chairperson of the meeting; *Amend Clause 10, Article 20: 10. Where the Company applies modern technology to organize the General Meeting of Shareholders via online meeting, the Company is responsible for ensuring that shareholders may attend and vote by electronic voting or other electronic forms as prescribed in Article 144 of the Law on Enterprises and Clause 3, Article 273 of Decree No.	adjusted as follows to conform to clause 5, Article 146 of the Law on Enterprises 2020: <i>“5. The General Meeting of Shareholders shall discuss and vote on each matter on the agenda. Voting shall be conducted by voting in favor, against, and abstention.</i> Expand the reference so that any amendment, supplement, or replacement of the referenced document is automatically reflected without amending the Charter.

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Law on Securities.	155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Law on Securities, and any documents amending, supplementing, or replacing it from time to time	
Article 22. Authority and Procedures for Soliciting Shareholders' Written Opinions for the Adoption of Resolutions of the General Meeting of Shareholders 4. Shareholders may return the completed written opinion forms to the Company by post, fax or email in accordance with the following provisions: d. Shareholders may vote in writing or by electronic voting. When deemed necessary, the convener of the General Meeting of Shareholders may deploy either of the above forms or other forms of collecting shareholders' opinions on the following principles: suitability to the actual situation, compliance with law, compliance with the Charter, ensuring the principles of openness and transparency, and ensuring the lawful rights and interests of shareholders	Article 22. Authority and Procedures for Soliciting Shareholders' Written Opinions for the Adoption of Resolutions of the General Meeting of Shareholders * Amendment to Point d, Clause 4 of Article 22: 4. Shareholders may return the completed written opinion forms to the Company by post, fax or email in accordance with the following provisions: d. Shareholders may vote in writing or by electronic voting or in other forms consistent with the provisions of law from time to time. When deemed necessary, the convener of the General Meeting of Shareholders may deploy one or a combination of the above forms or other forms of collecting shareholders' opinions on the following principles: suitability to the actual situation, compliance with law, compliance with the Charter, ensuring the principles of openness and transparency, and ensuring the lawful rights and interests of shareholders	Add other forms to broaden the choice of voting methods when collecting shareholders' written opinions.
Article 27. Rights and obligations of the Board of Directors 3. The Board of Directors must report to the General Meeting of Shareholders on the results of its activities in accordance with Article 280 of Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the	Article 27. Rights and obligations of the Board of Directors *Amendment to Clause 3: 3. The Board of Directors must report to the General Meeting of Shareholders on the results of its activities in accordance with Article 280 of Decree No. 155/2020/ND-	Expand the reference so that any amendment, supplement, or replacement of the referenced document is automatically reflected without amending the Charter.

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
implementation of a number of articles of the Law on Securities.	CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Law on Securities, and any documents amending, supplementing, or replacing it from time to time	
Article 30. Meetings of the Board of Directors	Article 30. Meetings of the Board of Directors *Add new Clause 15 after Clause 14: 15. Meetings of the Board of Directors must be recorded in minutes and may be audio-recorded, recorded, and stored in other electronic forms. Minutes must be prepared in Vietnamese and may additionally be prepared in a foreign language (if necessary), containing the principal contents prescribed in Article 158 of the Law on Enterprises. Where the chairperson or the minute-taker refuses to sign the meeting minutes, but the minutes are signed by all other attending members of the Board of Directors who agree to adopt them, and the minutes contain all the contents prescribed in Points a, b, c, d, đ, e, g, and h, Clause 1, Article 158 of the Law on Enterprises, the minutes shall be effective. The meeting minutes shall clearly record the refusal of the chairperson or the minute-taker to sign. The persons signing the meeting minutes bear joint and several responsibility for the accuracy and truthfulness of the contents of the minutes of the Board of Directors meeting.. The chairperson and the minute-taker bear personal responsibility for any damage caused to the enterprise by their refusal to sign the meeting minutes in accordance with the Law on Enterprises, the Company's Charter, and	Add new clause 15 to update the provision at clause 2, Article 158 of the Law on Enterprises 2020 on the validity of Board meeting minutes where the chairperson or the minute-taker refuses to sign, and to separate the responsibility of the Chairman of the Board of Directors for convening and chairing meetings from the responsibility for signing meeting minutes: <i>1. Meetings of the Board of Directors must be recorded in minutes and may be audio-recorded, recorded, and stored in other electronic forms. Minutes must be prepared in Vietnamese and may additionally be prepared in a foreign language, including the following principal contents: ...</i> <i>“2. Where the chairperson or the minute-taker refuses to sign the meeting minutes, the minutes shall nevertheless be effective if signed by all other attending members of the Board of Directors who agree to approve the minutes, and the minutes contain all the contents prescribed at points a, b, c, d, đ, e, g, and h, clause 1 of this Article. The minutes shall</i>

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
	relevant laws. The chairperson, the minute-taker, and the persons who sign the minutes are responsible for the truthfulness and accuracy of the contents of the minutes of the Board of Directors meeting. Minutes of meetings of the Board of Directors and the documents used at the meetings must be kept at the head office of the Company.	<i>clearly record the refusal of the chairperson or the minute-taker to sign. The persons signing the meeting minutes shall be jointly liable for the accuracy and truthfulness of the contents of the minutes of the Board of Directors' meeting. The chairperson and the minute-taker shall be personally liable for damages caused to the enterprise due to their refusal to sign the minutes in accordance with this Law, the company's charter, and relevant laws."</i>
Article 39. Rights and obligations of the Board of Supervisors 7. To report to the General Meeting of Shareholders in accordance with Article 290 of Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government detailing the implementation of a number of articles of the Law on Securities.	Article 39. Rights and obligations of the Board of Supervisors 7. To report to the General Meeting of Shareholders in accordance with Article 290 of Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government detailing the implementation of a number of articles of the Law on Securities and any amendments, supplements, or replacement regulations in effect from time to time.	Expand the reference so that any amendment, supplement, or replacement of the referenced document is automatically reflected without amending the Charter.

APPENDIX 02

SUMMARY TABLE OF AMENDMENTS AND SUPPLEMENTS OF THE INTERNAL REGULATIONS ON CORPORATE GOVERNANCE

(Attached to Resolution No. 08/2026/NQ-DHCD dated 20 October 2026 of the Annual General Meeting of Shareholders for the fiscal year 2026)

The amendments and supplements to the Corporate Governance Regulations mainly aim to update and align them with the Company's Charter, without changing the basic governance principles, management structure, authority, and responsibilities already provided for and applied at the Company.

CURRENT REGULATIONS	AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
Preamble CORPORATE GOVERNANCE REGULATIONS COTECCONS CONSTRUCTION JOINT STOCK COMPANY Article 1. Scope of regulation The Corporate Governance Regulations of Coteccons Construction Joint Stock Company are developed in accordance with the Law on Enterprises, the Law on Securities, Decree 155/2020/ND-CP, and other relevant legal documents	Preamble INTERNAL REGULATIONS ON CORPORATE GOVERNANCE COTECCONS CONSTRUCTION JOINT STOCK COMPANY Article 1. Scope of regulation The Internal Regulations on Corporate Governance of Coteccons Construction Joint Stock Company (hereinafter referred to as the "Regulations") are developed in accordance with the Law on Enterprises, the Law on Securities, Decree 155/2020/ND-CP, and other relevant legal documents	The name is amended to comply with Clause 2, Article 270 of Decree 155/2020/ND-CP
Article 2: Interpretation of terms 4. "Non-executive member of the Board of Directors" means a member of the Board of Directors who is not the Chairman of the Board of Directors, the General Director (CEO), a Deputy General Director (Executive Director), the Chief Accountant, or another executive as prescribed by the Company's Charter and by law.	Article 2: Interpretation of terms *Amend Clause 4, 5 Article 2 4. A non-executive member of the Board of Directors is a member of the Board of Directors who is not the General Director (CEO), a Deputy General Director, the Chief Accountant, or another executive as prescribed by the company's Charter.	- Clause 4 is amended to comply with Clause 56, Article 3 of Decree 155/2020/ND-CP, pursuant to which the Chairman of the Board of Directors is not automatically excluded from the category of non-executive members of the Board of Directors. - Point a, Clause 5 is amended to comply with Point a, Clause 2, Article 155 of the Law on Enterprises No. 59/2020/QH14.

CURRENT REGULATIONS	AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
5. "Independent member of the Board of Directors" means a member of the Board of Directors who satisfies the following conditions: a. Is not a person currently working for the Company, its parent company, or a subsidiary of the Company; is not a person who worked for the Company or a subsidiary of the Company during at least the preceding 03 consecutive years.	5. "Independent member of the Board of Directors" means a member of the Board of Directors who satisfies the following standards and conditions: a. Is not a person currently working for the Company, its parent company, or a subsidiary of the Company; is not a person who worked for the Company, its parent company, or a subsidiary of the Company during at least the preceding 03 consecutive years;	
Article 3: Rights and obligations of Shareholders 2. Shareholders have the right to protect their lawful interests. Where a decision of the GMS violates the law or the Company's Charter, or a decision adopted by the Board of Directors is contrary to the law or the Company's Charter and causes damage to the Company, shareholders have the right to request the cancellation or suspension of that decision in accordance with the Law on Enterprises.	Article 3: Rights and obligations of Shareholders *Amend Clause 2, Article 3: 2. Shareholders have the right to protect their lawful interests. Where a Resolution of the GMS violates the law or the Company's Charter, or a resolution or decision adopted by the Board of Directors is contrary to the law, a GMS resolution, or the Company's Charter and causes damage to the Company, shareholders of the Company have the right to request a competent authority to suspend the implementation of, or cancel, such resolution or decision in accordance with the Law on Enterprises and the Company's Charter.	To comply with Clause 4, Article 153 of the Law on Enterprises No. 59/2020/QH14: <i>"4. Where a resolution or decision adopted by the Board of Directors is contrary to the law, a resolution of the General Meeting of Shareholders, or the company's charter and causes damage to the company, the members who voted to adopt that resolution or decision shall be jointly and personally liable for it and must compensate the company for the damage; members who opposed the adoption of that resolution or decision shall be exempt from liability. In this case, shareholders of the company have the right to request the Court to suspend the implementation of, or cancel, the said resolution or decision."</i>
Article 7: Procedures for approving matters by the GMS in the form of an online conference 4.3. Where a shareholder has registered to attend the online GMS but does not cast votes on the System or logs	Article 7: Procedures for approving matters by the GMS in the form of an online conference *Amend Section 4.3, Clause 4: 4.3. Where a shareholder has registered to attend the online	Clarify the treatment of shareholders who attend the General Meeting but do not exercise their voting rights. Accordingly, a shareholder will be recorded as "not voting" on the relevant matter,

CURRENT REGULATIONS	AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
out of the System before the time the Company closes the ballot box/ends the collection of ballots (the "Voting Closing Time"), or loses connection (due to transmission or network errors) before the Voting Closing Time, the System will record the shareholder's attendance at the meeting, and any items on which the Shareholder has not voted or cast election ballots will be treated as No opinion /Not voting for any candidate.	GMS but does not vote or cast election ballots on the System before the time the Company ends the collection of ballots/closes the ballot box (the "Voting Closing Time"), or logs out of the System before that time, the System will still record the Shareholder's attendance. For items on which the Shareholder has not exercised the right to vote or elect, the System will record that the Shareholder did not exercise the right to vote on that item or did not vote for any candidate . Where the failure to vote or elect arises from an error of the System managed and operated by the Company (transmission or network errors), the Chairman of the Meeting or the Vote Counting Committee shall consider and handle the matter in accordance with the Regulations on organization of the Meeting to safeguard the lawful rights of shareholders .	instead of being automatically deemed to have "no opinion", ensuring consistency with the principle that voting results are determined based on the number of shareholders attending and voting on each matter. In addition, introduce a mechanism to address cases where shareholders are unable to vote or cast their ballots due to system errors, in order to protect the lawful rights and interests of shareholders and minimize the risk of disputes regarding the validity of resolutions adopted by the General Meeting of Shareholders
Article 11: Membership of the Board of Directors 3. A member of the Board of Directors must not concurrently be a member of the Board of Directors at more than five (05) other companies.	Article 11: Membership of the Board of Directors *Amend Clause 3, Article 11: 3. A member of the Company's Board of Directors may concurrently be a member of the Board of Directors or the Members' Council at a maximum of 05 other companies.	To comply with the new provision in Clause 78, Article 1 of Decree No. 245/2025/ND-CP, amending and supplementing Clause 3, Article 275 of Decree No. 155/2020/ND-CP.
Article 12. Composition of the Board of Directors 1. The number of members of the Board of Directors shall be at least five (05) and at most eleven (11). 2. The structure of the Board of Directors is as follows: The structure of the Company's Board of Directors must ensure that at least 1/3 of the total number of Board members are non-executive members .	Article 12. Composition of the Board of Directors *Amend Article 12: 1. The number of members of the Board of Directors shall be at least 05 and at most 11. The specific number of Board members for each period/term shall be decided by the General Meeting of Shareholders . 2. The structure of the Board of Directors is as follows: a. The number of non-executive members of the Company's	To comply with the new provision in Clause 79, Article 1 of Decree No. 245/2025/ND-CP amending and supplementing Clause 2, Article 276 of Decree No. 155/2020/ND-CP on the number of non-executive Board members of public companies, and with Clause 1, Article 154 of the Law on Enterprises 2020 on the number of Board members.

CURRENT REGULATIONS	AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
	Board of Directors must comply with the following: - At least 01 non-executive member where the Company has from 03 to 05 Board members; - At least 02 non-executive members where the Company has from 06 to 08 Board members; - At least 03 non-executive members where the Company has from 09 to 11 Board members.	“2. The number of non-executive members of the Board of Directors of a public company must comply with the following: a) At least 01 non-executive member where the company has from 03 to 05 Board members; b) At least 02 non-executive members where the company has from 06 to 08 Board members; c) At least 03 non-executive members where the company has from 09 to 11 Board members.”
Article 14. Responsibilities of members of the Board of Directors	Article 14. Responsibilities of members of the Board of Directors *Add a new Point f at the end of Clause 1 1. Members of the Board of Directors shall fully comply with the obligations prescribed by the Law on Enterprises and the Company’s Charter and shall, in addition, fulfill the following obligations: f. Each independent member of the Company's Board of Directors must prepare a report assessing the operations of the Board of Directors.	To comply with Clause 80, Article 1 of Decree 245/2025/ND-CP amending and supplementing Article 277 of Decree No. 155/2020/ND-CP.
Article 15. Responsibilities and obligations of the Board of Directors 7. Organize training and coaching on corporate governance and necessary skills for members of the Board of Directors, the General Director (Director), and other managers of the company.	Article 15. Responsibilities and obligations of the Board of Directors *Amend and supplement Clause 7, Article 15: 7. Organize training and coaching on corporate governance and necessary skills for members of the Board of Directors, the General Director (Director), the Person in charge of corporate governance, and other managers of the company". *Add new Clauses 11 and 12 after Clause 10:	- Clause 7 is amended to comply with the new provision in Clause 81, Article 1 of Decree 245/2025/ND-CP amending and supplementing Article 278 of Decree No. 155/2020/ND-CP. - Clause 11 is added to comply with the new provision in Clause 81, Article 1 of Decree 245/2025/ND-CP amending and supplementing Article 278 of Decree No. 155/2020/ND-CP.

CURRENT REGULATIONS	AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
	11. Pay dividends to shareholders in accordance with the law after approval by the annual General Meeting of Shareholders. 12. Other rights and obligations as prescribed by the Company's Charter and the Internal Regulations on Corporate Governance.	- Clause 12 is added to avoid omitting rights and obligations of the BOD.
Article 31. Appointment of Senior Managers The selection and appointment of Senior Managers shall comply with labor law and the Company's Charter. 1. Appointment of the General Director: The General Director is appointed by the Board of Directors upon the proposal of the Chairman of the Board of Directors. 2. Senior Managers are appointed by the Board of Directors upon the proposal of the General Director. 3. Appointment of General Directors/Directors of subsidiaries: The General Directors/Directors of subsidiaries are appointed by the Chairman of the Board of Directors, unless otherwise provided by the subsidiary's charter. 4. The person with authority to appoint a Senior Manager has the authority to consider the dismissal or removal of the appointee in accordance with the procedures under labor law, the Company's Charter, and the agreements in the labor contract with that Senior Manager.	- Remove Clause 3, Article 31	- Clause 3 of Article 31 should be removed because: A subsidiary is a legal entity independent of its parent company; the appointment of a subsidiary's General Director falls within the full authority of the subsidiary's own Board of Directors. - Legal basis: + Clause 2, Article 194 of the Law on Enterprises 2020: "2. An economic group or corporation has a parent company, subsidiaries, and other member companies. <i>The parent company, subsidiaries, and each member company of an economic group or corporation have the rights and obligations of an independent enterprise as prescribed by law.</i>" + Clause 1, Article 162 of the Law on Enterprises 2020: "1. The Board of Directors shall appoint one of its members or hire another person as Director or General Director."
Article 37. Transactions with shareholders, enterprise managers, and related persons of these parties 2. The public company must not provide loans or guarantees to shareholders that are organizations or to related persons of such shareholders who are individuals 3. The public company must not provide loans or guarantees to related persons of shareholders that are organizations, except in the following cases:	Article 37. Transactions with shareholders, enterprise managers, and related persons of these parties * Revise the entirety of Article 37 as follows: 2. The Company must not provide loans or guarantees to shareholders that are organizations or to related persons of such shareholders who are individuals, except where the shareholder is a subsidiary, in cases where the subsidiary is a company with no state-held shares or capital contributions	To comply with the new provision in Clause 84, Article 1 of Decree No. 245/2025/ND-CP amending and supplementing Article 293 of Decree No. 155/2020/ND-CP: "3. A public company must not provide loans or guarantees to related persons of shareholders that are organizations, except in the following cases: a) The public company is a credit institution;

CURRENT REGULATIONS	AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
a. The public company and the organization that is a related person of a shareholder are companies in the same group or companies operating as a group of companies, including parent company - subsidiary relationships and economic groups, and this transaction is approved by the General Meeting of Shareholders or the Board of Directors in accordance with the company's Charter; b. Where otherwise provided by law. 4. The Company may only carry out the following transactions with the approval of the General Meeting of Shareholders: a. Providing loans or guarantees to members of the Board of Directors, members of the Board of Supervisors , the General Director (Director), other managers who are not shareholders, and individuals and organizations related to these parties; Where loans or guarantees are provided to an organization related to a member of the Board of Directors, a member of the Board of Supervisors , the General Director (Director), or another manager, and the company and that organization are companies in the same group or companies operating as a group of companies, including parent company - subsidiary relationships and economic groups, approval shall be given by the General Meeting of Shareholders or the Board of Directors in accordance with the company's Charter; 5. For transactions valued at less than 35% of the total asset value stated in the most recent financial statements, the material contents of the contract or transaction, as well as the relationships and interests of members of the Board of Directors, members of the Board of Supervisors , the General Director, and other executives, may only be carried out with the approval of the Board of Directors.	and made its capital contribution to, or purchased shares of, the Company before July 1, 2015. 3. The Company must not provide loans or guarantees to related persons of shareholders that are organizations, except in the following cases: a. The Company and the organization that is a related person of a shareholder are companies in the same group or companies operating as a group of companies, including parent company - subsidiary relationships and economic groups, and this transaction is approved by the General Meeting of Shareholders or the Board of Directors in accordance with the Company's Charter; and at the same time the organization that is a related person is not a shareholder of the Company as provided in Clause 2 of this Article. b. Where otherwise provided by law. 4. The Company may only carry out the following transactions with the approval of the General Meeting of Shareholders: a) Providing loans or guarantees to members of the Board of Directors, members of the Board of Supervisors , the General Director, other managers who are not shareholders, and individuals and organizations related to these parties. Where loans or guarantees are provided to an organization related to a member of the Board of Directors, a member of the Board of Supervisors , the General Director, or another manager, and the Company and that organization (except where the organization is a shareholder of the Company as provided in Clause 2 of this Article) are companies in the same group or companies operating as a group of companies, including parent company - subsidiary relationships and economic groups, approval shall be given by the General	b) The public company and the organization that is a related person of the shareholder are companies in the same group or companies operating as a group of companies, including parent company - subsidiary relationships and economic groups, and the transaction is approved by the General Meeting of Shareholders or the Board of Directors in accordance with the company's Charter; and at the same time the organization that is a related person is not a shareholder of the public company as provided in Clause 2 of this Article; c) Where otherwise provided by law. 4. A public company may only carry out the following transactions with the approval of the General Meeting of Shareholders: a) Providing loans or guarantees to members of the Board of Directors, members of the Board of Supervisors, the Director (General Director), other managers who are not shareholders, and individuals and organizations related to these parties. Where loans or guarantees are provided to an organization related to a member of the Board of Directors, a member of the Board of Supervisors, the Director (General Director) or another manager, and the public company and that organization (except where the organization is a shareholder of the public company as provided in Clause 2 of this Article) are companies in the same group or companies operating as a group of companies, including parent company - subsidiary relationships and economic groups, approval shall be given by the General Meeting of Shareholders or

CURRENT REGULATIONS	AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
	Meeting of Shareholders or the Board of Directors in accordance with the Company's Charter. 5. The Board of Directors shall approve the contracts and transactions specified at Point b, Clause 4 of this Article that are valued at less than 35% of the total asset value stated in the most recent financial statements, or a smaller ratio or value as provided in the Company's Charter."	the Board of Directors in accordance with the company's Charter; b) Transactions valued at 35% or more, or transactions resulting in a total value of transactions arising within 12 months from the date of the first transaction of 35% or more, of the total asset value stated in the most recent financial statements, or another smaller ratio or value as provided in the company's Charter, between the public company and one of the following parties: - Members of the Board of Directors, members of the Board of Supervisors, the Director (General Director), other managers and their related persons; - Shareholders and authorized representatives of shareholders owning more than 10% of the total ordinary share capital of the company, and their related persons; - Enterprises related to the persons specified in Clause 2, Article 164 of the Law on Enterprises; c) Contracts and transactions for borrowing or selling assets valued at more than 10% of the total asset value stated in the most recent financial statements between the company and a shareholder owning 51% or more of the total voting shares, or a related person of such shareholder. 5. The Board of Directors shall approve the contracts and transactions specified at Point b, Clause 4 of this Article that are valued at less than 35% of the total asset value stated in the most recent financial statements, or another smaller ratio or value as provided in the company's Charter."

APPENDIX 03

SUMMARY TABLE OF AMENDMENTS AND SUPPLEMENTS TO THE OPERATING REGULATIONS OF THE BOARD OF DIRECTORS

(Attached to Resolution No. 08/2026/NQ-DHCD dated 20 October 2026 of the Annual General Meeting of Shareholders for the fiscal year 2026)

The amendments and supplements to the Operating Regulations of the Board of Directors mainly aim to update and align them with the Company's Charter and the applicable legal regulations, without changing the basic governance principles, management structure, authority, and responsibilities already provided for and applied by the Company.

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
Article 4. Rights and obligations of members of the Board of Directors 3. Independent members of the Board of Directors must prepare an assessment report on the activities of the Board of Directors.	Article 4. Rights and obligations of members of the Board of Directors * Amendment to Clause 3: 3. Each independent member of the Board of Directors of the Company must prepare an assessment report on the activities of the Board of Directors.	To comply with Clause 80, Article 1 of Decree No. 245/2025.
Article 6. Term of office and number of members of the Board of Directors 2. The composition of the Board of Directors is as follows: a. The composition of the Company's Board of Directors must ensure that at least one-third (1/3) of the total number of Board members are non-executive members.	Article 6. Term of office and number of members of the Board of Directors: * Amendment to Point a, Clause 2: 2. The composition of the Board of Directors is as follows: a. The number of non-executive members of the Company's Board of Directors must comply with the following requirements: - At least 01 non-executive member where the Company's Board of Directors has from 03 to 05 members; - At least 02 non-executive members where the Company's Board of Directors has from 06 to 08 members;	To comply with the new provisions in Clause 79, Article 1 of Decree No. 245/2025.

	- At least 03 non-executive members where the Company's Board of Directors has from 09 to 11 members.	
Article 7. Criteria and conditions for members of the Board of Directors 1. Members of the Board of Directors must satisfy the following criteria and conditions: c. A member of the Board of Directors must not concurrently serve as a member of the Board of Directors at more than five (05) other companies;	Article 7. Criteria and conditions for members of the Board of Directors * Amendment to Point c, Clause 1: 1. Members of the Board of Directors must satisfy the following criteria and conditions: c. A member of the Company's Board of Directors may concurrently serve as a member of the Board of Directors or the Members' Council at a maximum of 05 other companies.	To comply with the new provisions in Clause 78, Article 1 of Decree No. 245/2025.
Article 14. Responsibilities of the Board of Directors in convening an extraordinary General Meeting of Shareholders 1. The Board of Directors must convene an extraordinary General Meeting of Shareholders in the following cases: a. The Board of Directors deems it necessary in the interests of the Company; b. The number of remaining members of the Board of Directors or the Supervisory Board falls below the minimum number required by law; 2. Convening an extraordinary General Meeting of Shareholders The Board of Directors must convene a General Meeting of Shareholders within 30 days from the date on which the number of remaining members of the Board of Directors, independent Board members, or Supervisory Board members falls below the minimum number required by	Article 14. Responsibilities of the Board of Directors in convening an extraordinary General Meeting of Shareholders * Amendment and supplement to Point b, Clause 1: 1. The Board of Directors must convene an extraordinary General Meeting of Shareholders in the following cases: a. The Board of Directors deems it necessary in the interests of the Company; b. The number of remaining members of the Board of Directors, independent Board members, or the Board of Supervisors members falls below the minimum number required by law; or the number of Board members is reduced by more than one-third of the number specified in the Company's Charter; * Amendment and supplement to Points a and b, Clause 2:	- To comply with Clause 4, Article 160 of the Law on Enterprises 2020. - To comply with Clause 4, Article 160 and Clauses 2 and 3, Article 140 of the Law on Enterprises 2020.

law, or from receipt of a request as provided at Points c and d, Clause 1 of this Article;	2. Convening an extraordinary General Meeting of Shareholders: a. The Board of Directors must convene a General Meeting of Shareholders within 30 days from the date on which the number of remaining members of the Board of Directors, independent Board members, or Board of Supervisors members falls as provided at Point b, Clause 1 of this Article, or from receipt of a request as provided at Points c and d, Clause 1 of this Article; or within 60 days from the date on which the number of Board members is reduced by more than one-third of the number specified in this Charter. If the Board of Directors fails to convene the General Meeting of Shareholders as required, the Chairperson of the Board of Directors and the Board members must compensate the Company for any resulting damage. b. If the Board of Directors fails to convene the General Meeting of Shareholders as provided at Point a, Clause 1 of this Article, then within the next 30 days the Board of Supervisors shall, in place of the Board of Directors, convene the General Meeting of Shareholders in accordance with Clause 3, Article 140 of the Law on Enterprises. If the Board of Supervisors fails to convene the General Meeting of Shareholders as required, the Board of Supervisors must compensate the Company for any resulting damage.	
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APPENDIX 04

SUMMARY TABLE OF AMENDMENTS AND SUPPLEMENTS TO THE OPERATING REGULATIONS OF THE BOARD OF SUPERVISORS

(Attached to Resolution No. 08/2026/NQ-DHCD dated 20 October 2026 of the Annual General Meeting of Shareholders for the fiscal year 2026)

The amendments and supplements to the Operating Regulations of the Board of Supervisors mainly aim to update and align them with the Company's Charter and the current applicable laws and regulations, without changing the basic governance principles, management structure, authority, and responsibilities already provided for and applied by the Company.

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
Article 4. Composition of and requirements for Board of Supervisors members 2. Board of Supervisors members must meet the standards and conditions prescribed in Clause 1, Article 164 of the Law on Enterprises and the Company's Charter. Specifically: a) Integrity b) Must be an accountant or auditor and must not be a member or employee of the independent audit firm currently auditing the Company's financial statements c) Must not be the spouse, biological father, adoptive father, biological mother, biological child, adopted child, or full sibling of a member of the Board of Directors, the Board of General Directors, or other managers of the Company d) Must not hold managerial positions in the Company; is not required to be a shareholder or employee of the Company.	Article 4. Composition of and requirements for Board of Supervisors members *Amendment of Clauses 2, 3, and 4: 2. Board of Supervisors members must meet the standards and conditions prescribed in Clause 1, Article 169 of the Law on Enterprises and the Company's Charter. Specifically: a) Not falling within the categories prescribed in Clause 2, Article 17 of the Law on Enterprises; b) Having been trained in one of the disciplines of economics, finance, accounting, auditing, law, business administration, or a discipline relevant to the enterprise's business activities; c) Not being a person with family ties to members of the Board of Directors, the General Director, or other managers; d) Not being a manager of the Company; not required to be a shareholder or employee of the Company;	- To comply with Article 169 of the Law on Enterprises 2020 and Article 286 of Decree 155/2020.

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
3. A Board of Supervisors member ceases to hold membership in the following cases: a) The member no longer meets the standards and conditions for Board of Supervisors membership prescribed in Clause 2, Article 4 of these Regulations or Article 33 of the Company's Charter b) The member resigns by written notice sent to the Company's head office and the resignation is accepted c) The member suffers from a mental disorder and other Board of Supervisors members possess professional evidence that such person no longer has civil act capacity d) Fails to exercise his/her rights and perform his/her obligations for 06 consecutive months, except in force majeure events. 4. A Board of Supervisors member shall be removed from office in the following cases: a) Failing to complete assigned tasks and duties b) Committing serious or repeated violations of the obligations of Board of Supervisors members under the Law on Enterprises and the Company's Charter c) Pursuant to a resolution of the General Meeting of Shareholders 5. The Board of Supervisors shall designate one (01) member as its Head. The Head of the Board of	e) Not working in the Company's accounting or finance department; f) Not being a member or employee of the independent audit firm that audited the Company's financial statements during the immediately preceding 03 years. g) Other standards and conditions as prescribed by other relevant laws and the Company's Charter. 3. A Board of Supervisors member shall be dismissed in the following cases: a) No longer meeting the standards and conditions for Board of Supervisors membership prescribed in Clause 2 of this Article; b) Having submitted a resignation letter which has been accepted. 4. A Board of Supervisors member shall be removed from office in the following cases: a. Failing to complete assigned tasks and duties; b. Failing to exercise his/her rights and perform his/her obligations for 06 consecutive months, except in force	- Clause 3 is amended for consistency with Article 37 of the Company's Charter and Clause 1, Article 174 of the Law on Enterprises 2020. - Clause 4 is amended for consistency with Article 37 of the Company's Charter and Clause 2, Article 174 of the Law on Enterprises 2020. - Clause 5 is amended for consistency with Article 38 of the Company's Charter and

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
Supervisors must be an accountant or auditor or a professional auditor. The Head of the Board of Supervisors has the following rights and responsibilities: a) Convening Board of Supervisors meetings and acting in the capacity of Head of the Board of Supervisors b) Requesting the Board of Directors, the Board of General Directors, and other managers to provide relevant information for reporting to Board of Supervisors members c) Preparing and signing Board of Supervisors reports, after consulting the Board of Directors, for submission to the General Meeting of Shareholders d) Preparing and signing minutes of Board of Supervisors meetings and other resolutions e) Representing the Board of Supervisors in meetings with third parties f) Casting the deciding vote at meetings where votes are tied g) Coordinating with the Chairman of the Board of Directors.	majeure events; c. Committing repeated or serious violations of the obligations of Board of Supervisors members under the Law on Enterprises and the Company's Charter; d. Other cases as resolved by the General Meeting of Shareholders. 5. The Head of the Board of Supervisors shall be elected by the Board of Supervisors from among its members; election, dismissal, and removal shall follow the majority rule. More than half of the Board of Supervisors' members must permanently reside in Vietnam. The Head of the Board of Supervisors must hold a university degree or higher in economics, finance, accounting, auditing, law, business administration, or a discipline relevant to the enterprise's business activities, unless the Company's Charter provides for other, higher standards. The Head of the Board of Supervisors has the following rights and obligations: a) Convening Board of Supervisors meetings; b) Requesting the Board of Directors, the General Director, and other executives to provide relevant information for reporting to the Board of Supervisors; c) Preparing and signing the Board of Supervisors' reports, after consulting the Board of Directors, for submission to the General Meeting of Shareholders.	Clause 2, Article 168 of the Law on Enterprises 2020.
Article 5. Appointment and dismissal of Board of Supervisors members The appointment, removal, and dismissal of Board of	Article 5. Election, dismissal, and removal of Board of Supervisors members The election, dismissal, and removal of Board of	- Article 5 is amended for consistency with Articles 25, 36, and 37 of the Company's Charter and Article 168 of the Law on Enterprises 2020.

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
Supervisors members shall be carried out in accordance with Article 33 of the Company's Charter and the following specific provisions: 1. Removal and dismissal of Board of Supervisors members who no longer hold membership status as prescribed in Clauses 2, 3, and 4 of Article 4 of these Regulations or Article 33 of the Company's Charter, subject to approval by the General Meeting of Shareholders. 2. Shareholders holding voting shares for a continuous period of at least six (06) months may aggregate their voting rights to nominate candidates for the Board of Supervisors. A shareholder or group of shareholders holding from 5% to under 10% to under 30% may nominate a maximum of two (02) candidates; from 30% to under 40%, a maximum of three (03) candidates; and from 40% to under 50%, a maximum of five (05) candidates. 3. Where the number of Board of Supervisors candidates obtained through nomination and self-nomination remains insufficient, the incumbent Board of Supervisors may nominate additional candidates, or the organization of nominations must be clearly announced and approved by the General Meeting of Shareholders before nominations are made. 4. Board of Supervisors members are appointed by the General Meeting of Shareholders; the Board of Supervisors' term shall not exceed five (05) years; Board of Supervisors members may be re-elected for an unlimited number of terms.	Supervisors members shall be carried out in accordance with Article 36 of the Company's Charter and Article 4 of these Regulations, and in accordance with the following specific provisions: 1. Removal and dismissal of Board of Supervisors members as prescribed in Clauses 3 and 4 of Article 4 of these Regulations or Article 37 of the Company's Charter, subject to approval by the General Meeting of Shareholders. 2. Self-nomination and nomination of Board of Supervisors candidates shall be carried out in a manner similar to Clauses 1 and 2 of Article 25 of the Company's Charter. 3. Where the number of Board of Supervisors candidates obtained through nomination and self-nomination is insufficient, the incumbent Board of Supervisors may nominate additional candidates or organize nominations in accordance with the Company's Charter, the Internal Regulations on Corporate Governance, and the Operating Regulations of the Board of Supervisors. The introduction of additional candidates by the incumbent Board of Supervisors must be clearly announced before the General Meeting of Shareholders votes to elect Board of Supervisors members in accordance with law. 4. The term of office of a Board of Supervisors member shall not exceed 05 years; members may be re-elected for an unlimited number of terms.	

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
Article 7. Powers and responsibilities of the Board of Supervisors The Board of Supervisors has the powers and responsibilities prescribed in Article 165 of the Law on Enterprises and the Company's Charter, specifically as follows: 1. Proposing the selection of the independent audit firm, the audit fee, and all matters relating to the withdrawal or removal of the independent audit firm 2. Discussing with the independent auditor the nature and scope of the audit before the audit work begins. 3. Discussing difficulties and outstanding issues identified from interim or year-end audit results, as well as any matters the independent auditor wishes to discuss. 4. Reviewing the independent auditor's management letter and the feedback of the Company's General Director. 5. Overseeing any change of audit firm or independent auditor arising from disagreements over auditing or accounting matters. 6. Seeking independent professional or legal advice and ensuring the participation of experts from outside the Company with appropriate experience and qualifications in the Company's work where deemed necessary. 7. Examining the annual, semi-annual, and quarterly financial statements before submission to the Board of Directors.	Article 7. Rights and obligations of the Board of Supervisors *Amendment of Article 7: 1. The Board of Supervisors supervises the Board of Directors and the General Director in their management and administration of the company. 2. Examining the reasonableness, legality, truthfulness, and level of prudence in the management and administration of business activities; and the systematic nature, consistency, and appropriateness of accounting, statistics, and the preparation of financial statements. 3. Appraising the completeness, legality, and truthfulness of the business performance report and the annual and semi-annual financial statements of the company, and of the report assessing the management of the Board of Directors, and presenting the appraisal report at the annual General Meeting of Shareholders. Reviewing contracts and transactions with related persons that fall within the approval authority of the Board of Directors or the General Meeting of Shareholders, and making recommendations on contracts and transactions requiring approval of the Board of Directors or the General Meeting of Shareholders. 4. Reviewing, inspecting, and evaluating the effectiveness and efficiency of the company's internal control, internal audit, risk management, and early warning systems. 5. Examining the accounting books, accounting records, and other documents of the company, and the management	To comply with Article 170 of the Law on Enterprises 2020 and Article 288 of Decree No. 155/2020, combined with certain existing rights under Article 7 of the current Regulations, in order to fully capture the Board of Supervisors' rights and obligations under law.

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
8. Examining the Company's financial position, particularly its solvency, the liquidity of its assets, and its ability to repay debts. 9. Reviewing inconsistencies between the discussion and analysis of the Board of General Directors, the message of the Chairman of the Board of Directors, and the accompanying financial statements in the Company's annual report 10. Reviewing the Company's reports on internal control systems before approval by the Board of Directors 11. Reviewing internal investigation findings and the feedback of the Board of General Directors and other managers 12. Being accountable to shareholders for its supervisory activities 13. May establish an Internal Audit function under the Board of Supervisors; Internal Audit is accountable to the Board of Supervisors 14. Making a proposal, or drafting a proposal for submission to the Board of Directors, regarding the establishment of Internal Audit, the operating regulations of Internal Audit, and the appointment, re-appointment, or dismissal of internal audit members. 15. Requesting and receiving information relating to related parties and reviewing transactions with related parties.	and administration of the company's activities, where deemed necessary, or pursuant to a resolution of the General Meeting of Shareholders, or at the request of a shareholder or group of shareholders prescribed in Clause 2, Article 115 of the Law on Enterprises. 6. Upon request of a shareholder or group of shareholders prescribed in Clause 2, Article 115 of the Law on Enterprises, the Board of Supervisors shall conduct an inspection within 07 working days from the date of receipt of the request. Within 15 days from the date of completion of the inspection, the Board of Supervisors must report on the matters requested to be inspected to the Board of Directors and the requesting shareholder or group of shareholders. The Board of Supervisors' inspection under this clause must not obstruct the normal operations of the Board of Directors or disrupt the administration of the company's business activities. 7. Recommending to the Board of Directors or the General Meeting of Shareholders measures to amend, supplement, or improve the organizational structure for the management, supervision, and administration of the company's business activities. 8. Where a member of the Board of Directors or the General Director is found to violate Article 165 of the Law on Enterprises, the Board of Supervisors must notify the Board of Directors in writing within 48 hours and request the violator to cease the violation and take measures to remedy	

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
16. Supervising the Company's financial position; the legality of the activities of members of the Board of Directors, the Board of General Directors, and other managers; and the coordination between the Board of Supervisors and the Board of Directors, the Board of General Directors, and shareholders. 17. Where a violation of law or of the Charter by a member of the Board of Directors, the Board of General Directors, or another manager is discovered, the Board of Supervisors must notify the Board of Directors in writing within 48 hours and request the violator to cease the violation and take measures to remedy the consequences. 18. Investigating matters raised in petitions or denunciation letters (if any) or at the request of shareholders, employees, and stakeholders of the Company. 19. Reviewing to ensure that the General Meeting of Shareholders/Board of Directors has approved all contracts and transactions between the Company and one or more members of the Board of Directors, the Board of Supervisors, the Board of General Directors, or senior managers, or persons related to them, or companies/enterprises in which the enterprise manager or their related persons own more than 10% of charter capital, as prescribed in Article 159 of the Law on Enterprises.	the consequences. 9. Attending and participating in discussions at meetings of the General Meeting of Shareholders, the Board of Directors, and other meetings of the company. 10. Using independent consultants and the company's internal audit department to perform its assigned duties. 11. The Board of Supervisors may consult the Board of Directors before submitting its reports, conclusions, and recommendations to the General Meeting of Shareholders. 12. Proposing and recommending that the General Meeting of Shareholders approve the list of approved audit firms to audit the Company's financial statements; deciding which approved audit firm will inspect the Company's operations; and dismissing approved auditors where deemed necessary. 13. Discussing with the independent auditor the nature and scope of the audit before the audit work begins. 14. Discussing difficulties and outstanding issues identified from interim or year-end audit results, as well as any matters the independent auditor wishes to discuss. 15. Reviewing the independent auditor's management letter and the feedback of the Company's General Director. 16. Overseeing any change of audit firm or independent auditor arising from disagreements over auditing or accounting matters. 17. Being accountable to shareholders for its supervisory activities. 18. Supervising the Company's financial position and	

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
20. Board of Supervisors members are responsible for maintaining the confidentiality of information obtained from documents they are entitled to access under Article 14 of these Regulations, the Company's information confidentiality rules, and other legal instruments. The Company may apply a mechanism of signing information confidentiality agreements with each Board of Supervisors member	compliance with law in the activities of members of the Board of Directors, the General Director, and other managers. 19. Ensuring coordination with the Board of Directors, the General Director, and shareholders. 20. Developing the Operating Regulations of the Board of Supervisors and submitting them to the General Meeting of Shareholders for approval. 21. Reporting 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 a number of articles of the Law on Securities, and other Regulations as prescribed by law and the Company's Charter. 22. Examining the Company's financial position, particularly its solvency, the liquidity of its assets, and its ability to repay debts. 23. Investigating matters raised in petitions or denunciation letters (if any) or at the request of shareholders, employees, and stakeholders of the Company. 24. Board of Supervisors members are responsible for maintaining the confidentiality of information obtained from documents they are entitled to access under Article 14 of these Regulations, the Company's information confidentiality rules, and other legal instruments. The Company may apply a mechanism of signing information confidentiality agreements with each Board of Supervisors	

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
	member. 25. Making a proposal, or drafting a proposal for submission to the Board of Directors, regarding the establishment of Internal Audit, the operating regulations of Internal Audit, and the appointment, re-appointment, or dismissal of internal audit members. 26. Reviewing internal investigation findings and the feedback of the Board of General Directors and other managers. 27. Reviewing inconsistencies between the discussion and analysis of the Board of General Directors, the message of the Chairman of the Board of Directors, and the accompanying financial statements in the Company's annual report. 28. Other rights and obligations as prescribed by the Law on Enterprises, the Company's Charter, and resolutions of the General Meeting of Shareholders.	
Article 10. Minutes of Board of Supervisors meetings 2. The Board of Supervisors may request members of the Board of Directors, the Board of General Directors, and representatives of the independent audit firm to attend and answer questions on matters of concern to Board of Supervisors members	Article 10. Minutes of Board of Supervisors meetings *Amendment of Clause 2: 2. The Board of Supervisors may request members of the Board of Directors, the General Director, and representatives of the approved audit firm to attend and answer questions on matters requiring clarification.	Amended for consistency with Article 289 of Decree No. 155/2020 and for alignment with Clause 2, Article 40 of the Company's Charter
Article 11. Salaries, remuneration, and other benefits of the Board of Supervisors	Article 11. Salaries, remuneration, bonuses, and other benefits of Board of Supervisors members	Clauses 1 and 2 are amended and Clause 3 is added for consistency with Article 172 of the

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
1. Board of Supervisors members are paid salaries or remuneration and enjoy other benefits as proposed by the Board of Directors and approved by the General Meeting of Shareholders at the annual general meeting. 2. Board of Supervisors members are reimbursed for reasonable meal, accommodation, travel, and independent consulting expenses. The total of such remuneration and expenses shall not exceed the Board of Supervisors' total annual operating budget approved by the Board of Directors/General Meeting of Shareholders.	*Amendment of Clauses 1 and 2 and addition of Clause 3: 1. Board of Supervisors members are paid salaries, remuneration, bonuses, and other benefits as decided by the General Meeting of Shareholders. The General Meeting of Shareholders decides the total amount of salaries, remuneration, bonuses, and other benefits, and the annual operating budget, of the Board of Supervisors; 2. Board of Supervisors members are reimbursed for reasonable meal, accommodation, travel, and independent consulting expenses. The total of such remuneration and expenses shall not exceed the Board of Supervisors' total annual operating budget approved by the General Meeting of Shareholders, unless otherwise decided by the General Meeting of Shareholders; 3. The salaries and operating expenses of the Board of Supervisors shall be included in the Company's business expenses in accordance with the law on corporate income tax and other relevant laws, and must be presented as a separate item in the Company's annual financial statements.	Law on Enterprises 2020 and for alignment with Article 41 of the Company's Charter.
Article 12. Activity reports of the Board of Supervisors 1. The Board of Supervisors' activity report submitted to the General Meeting of Shareholders must contain at least the following: - Activities of the Board of Supervisors - Summary of Board of Supervisors meetings and Board of Supervisors decisions	Article 12. Activity report of the Board of Supervisors at the annual General Meeting of Shareholders *Amendment of Clause 1: 1. The Board of Supervisors' activity report submitted to the annual General Meeting of Shareholders under Points d and dd, Clause 3, Article 139 of the Law on Enterprises must include the following:	Amended for consistency with Article 290 of Decree No. 155/2020.

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
- Results of supervision of the Company's operations and financial position - Results of supervision of members of the Board of Directors and members of the management apparatus - Report on the coordination between the Board of Supervisors and the Board of Directors, the executive apparatus, and shareholders	a) Remuneration, operating expenses, and other benefits of the Board of Supervisors and of each Board of Supervisors member in accordance with Article 172 of the Law on Enterprises and the Company's Charter. b) Summary of Board of Supervisors meetings and the Board of Supervisors' conclusions and recommendations. c) Results of supervision of the company's operations and financial position. d) Report assessing transactions between the Company, its subsidiaries, or companies in which the Company holds more than 50% of charter capital, on the one hand, and members of the Board of Directors, the General Director, or other executives of the Company and their related persons, on the other hand; and transactions between the Company and companies in which a member of the Board of Directors, the General Director, or another executive of the enterprise was a founding member or an enterprise manager during the 03 years immediately preceding the transaction. e) Results of supervision of the Board of Directors, the General Director, and other executives of the enterprise. f) Results of the assessment of coordination between the Board of Supervisors and the Board of Directors, the General Director, and shareholders.	
Article 14: Processes and procedures for controlling conflicts of interest 1. Requiring members of the Board of Directors, the Board of Supervisors, the Board of General Directors, and	Article 14: Processes and procedures for controlling conflicts of interest *Amendment and supplementation of Clauses 1 and 2: 1. Requiring members of the Board of Directors, the Board	Article 14 is amended to conform to the new provisions of Articles 164 and 167 of the Law on Enterprises 2020.

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
senior managers to declare their interests and related persons as prescribed in Articles 159 and 162 of the Law on Enterprises and the Company's Charter. Declarations are sent to the Internal Audit Department for monitoring and retention. 2. Controls to ensure that contracts and transactions between the Company and the following parties are approved by the General Meeting of Shareholders or the Board of Directors, such parties including: - Shareholders and authorized representatives of shareholders owning more than 10% of the Company's total ordinary shares, and their related persons, as prescribed in Clause 6, Article 34 of the Law on Securities. - Members of the Board of Directors, the Board of Supervisors, and the Board of General Directors, and their related persons. - Enterprises prescribed in Clause 2, Article 159 of the Law on Enterprises.	of Supervisors, the Board of General Directors, and senior managers to declare their interests and related persons as prescribed in Article 164 and Article 167 of the Law on Enterprises and the Company's Charter. Declarations are sent to the Internal Audit Department for monitoring and retention. 2. Controls to ensure that contracts and transactions between the Company and the following parties are approved by the General Meeting of Shareholders or the Board of Directors, such parties including: - Members of the Board of Directors, members of the Board of Supervisors, the General Director, other managers, and the related persons of these parties. - Shareholders and authorized representatives of shareholders owning more than 10% of the company's total ordinary shares, and their related persons. - Enterprises related to the parties prescribed in Clause 2, Article 164 of the Law on Enterprises.	

**COTECCONS CONSTRUCTION JOINT
STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

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No.: 09/2026/NQ-DHCD

Ho Chi Minh City, 20 October 2026

**RESOLUTION
OF THE ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR THE FISCAL YEAR 2026
COTECCONS CONSTRUCTION JOINT STOCK COMPANY**

- Pursuant to the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly on 17 June 2020; Law No. 76/2025/QH15 dated 17 June 2025 amending and supplementing a number of articles of the Law on Enterprises;
- Pursuant to the Law on Securities No. 54/2019/QH14 passed by the National Assembly on 26 November 2019;
- Pursuant to Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government detailing the implementation of a number of articles of the Law on Securities ("Decree 155/2020/ND-CP");
- Pursuant to Decree No. 245/2025/ND-CP dated 11 September 2025 of the Government amending and supplementing a number of articles of Decree No. 155/2020/ND-CP ("Decree 245/2025/ND-CP");
- Pursuant to the Charter of Coteccons Construction Joint Stock Company;
- Pursuant to Resolution No. 10/2025/NQ-DHCD dated 20 October 2025 of the Annual General Meeting of Shareholders approving the plan on the use of treasury shares for sale to employees;
- Pursuant to the Meeting Minutes of the Annual General Meeting of Shareholders for the fiscal year 2026 No. 02/2026/BBH-DHCD dated 20 October 2026 of Coteccons Construction Joint Stock Company.

DECIDES

Article 1. Amendment to the Plan on the use of treasury shares for sale to employees, as approved under Resolution No. 10/2025/NQ-DHCD dated 20 October 2025 of the Annual General Meeting of Shareholders (hereinafter the "ESOP 2025 Program")

I. GENERAL INFORMATION

1. Name of the issuer: Coteccons Construction Joint Stock Company.
2. Name of shares: Shares of Coteccons Construction Joint Stock Company.
3. Type of shares: Common shares.
4. Stock code: CTD
5. Par value: VND 10,000/share.
6. Total number of issued shares at present (as at the time of submission to the Annual General Meeting of Shareholders for the fiscal year 2026): 114,026,467 shares, of which:
 - a. Number of outstanding shares: 111,823,220 shares.
 - b. Number of treasury shares: 2,203,247 shares.

II. PLAN FOR THE SALE OF TREASURY SHARES TO EMPLOYEES

1. Number of issued shares prior to implementation: 114,026,467 shares, of which:
 - a. Number of outstanding shares: 111,823,220 shares.
 - b. Number of treasury shares: 2,203,247 shares.

2. Purpose: To retain talent, foster the long-term commitment of key personnel, and recognize long-serving personnel who have made sustained contributions to the development of the Company and its subsidiaries.
3. Expected number of treasury shares to be sold to Employees: Up to 1,154,347 shares (representing 1.03% of the total number of outstanding shares at the time of implementation). The actual number of treasury shares sold may be lower than the expected number above, depending on the number of shares allocated to each Employee in accordance with the Allocation Principles of the ESOP 2025 Program approved by the Annual General Meeting of Shareholders (the “AGM”) for the fiscal year 2026.
4. Selling price: VND 10,000/share.
5. Expected total value of treasury shares to be sold: VND 11,543,470,000.
6. Eligible participants in the ESOP 2025 Program: Members of the Board of Directors (the “BOD”) (excluding independent members of the BOD), members of the Board of Management, key managers and other employees of the Company and its subsidiaries (hereinafter “Employees”).
7. Eligibility criteria for Employees participating in the ESOP 2025 Program:
 - a. Having signed an official labor contract with the Company or a subsidiary, which remains in effect at the time the State Securities Commission (the “SSC”) issues its official letter acknowledging receipt of the Company’s report on the ESOP 2025 Program (this requirement shall not apply to BOD members).
 - b. Not falling into any of the following cases:
 - i. The Employee has submitted a resignation letter or unilaterally terminated the labor contract; has been subject to labor disciplinary action, or is pending disciplinary action or consideration of disciplinary action during the implementation of the ESOP 2025 Program;
 - ii. The Employee’s labor contract is suspended, or the Employee is absent from work without reason.
8. Principles for determining the number of shares allocated to Employees participating in the ESOP 2025 Program:

The number of shares allocated to each Employee shall be determined based on the following Criteria:

- **Criterion 01:** Level/Position (K1)
- **Criterion 02:** Strategic leadership role coefficient (K2)
- **Criterion 03:** Department/Unit/Project KPI coefficient (K3)
- **Criterion 04:** Position criticality coefficient (K4)
- **Criterion 05:** Individual KPI coefficient (K5)
- **Criterion 06:** Nature of work and level of contribution coefficient (K6)

The Criteria are detailed as follows:

a. Criterion 01 - Level/Position (K1)

The Maximum Allocation is the maximum total number of shares that may be allocated to each Employee. Where an Employee holds more than one position concurrently, the Maximum Allocation shall be determined based on the highest Level/Position.

Level	Maximum Allocation (K1)
Level 8 - Strategic Lead (Chairman of the BOD)	100,000

Level	Maximum Allocation (K1)
Level 8 - Operations Lead (BOD members involved in management, Deputy General Directors, Executive Directors, Operations Directors, General Directors of subsidiaries)	60,000
Level 7 (Project Directors/ Department Directors/ Senior Construction Managers/ Chief Accountant/ General Directors of subsidiaries with charter capital below VND 200 billion/ Executive Assistants)	32,000
Level 6 (Acting Project Directors/ Construction Managers/ Heads of Department/ Heads of Division)	10,000
Level 4 - 5 (Heads of Section/ Acting Construction Managers/ Deputy Construction Managers/ Acting Deputy Construction Managers/ Team Leaders/ Chief Supervisors)	6,500
Level 1 - 2 - 3 (Project Security Staff)	500

b. Criterion 02 - Strategic leadership role coefficient (K2)

This Criterion applies only to Level 8 - Strategic Lead, which plays the role of leading the strategy and long-term development direction of the Company and leading the senior leadership team.

Level	Coefficient
Level 8 - Strategic Lead (Chairman of the BOD)	1
Other Levels	Not applicable (Coefficient = 0)

c. Criterion 03 - Department/Unit/Project KPI coefficient (K3)

This Criterion is determined based on the fiscal year 2025 KPI assessment results of the Department/Unit/Project where the Employee works.

Level	Coefficient
Level 8 - Strategic Lead (Chairman of the BOD)	Not applicable
Level 8 - Operations Lead (BOD members involved in management, Deputy General Directors, Executive Directors, Operations Directors, General Directors of subsidiaries)	0.90
Level 7 (Project Directors/ Department Directors/ Senior Construction Managers/ Chief Accountant/ General Directors of subsidiaries with charter capital below VND 200 billion/ Executive Assistants)	0.80
Level 6 (Acting Project Directors/ Construction Managers/ Heads of Department/ Heads of Division)	0.70
Level 4 - 5 (Heads of Section/ Acting Construction Managers/ Deputy Construction Managers/ Acting Deputy Construction Managers/ Team Leaders/ Chief Supervisors)	0.60

Level	Coefficient
Level 1 - 2 - 3 (Project Security Staff)	0.50

d. Criterion 04 - Position criticality coefficient (K4)

The position criticality coefficient is determined based on the level of expertise, experience or specialized skills required for the position, taking into account the scarcity of such human resources in the labor market and the difficulty of replacing the position.

Level	Coefficient
Level 8 - Strategic Lead (Chairman of the BOD)	Not applicable
Level 8 - Operations Lead (BOD members involved in management, Deputy General Directors, Executive Directors, Operations Directors, General Directors of subsidiaries)	6
Level 7 (Project Directors/ Department Directors/ Senior Construction Managers/ Chief Accountant/ General Directors of subsidiaries with charter capital below VND 200 billion/ Executive Assistants)	5
Level 6 (Acting Project Directors/ Construction Managers/ Heads of Department/ Heads of Division)	4
Level 4 - 5 (Heads of Section/ Acting Construction Managers/ Deputy Construction Managers/ Acting Deputy Construction Managers/ Team Leaders/ Chief Supervisors)	3
Level 1 - 2 - 3 (Project Security Staff)	2

e. Criterion 05 - Individual KPI coefficient (K5)*

This coefficient is determined based on the Employee's fiscal year 2025 performance (KPI) assessment results.

Performance rating	Coefficient
Satisfactory	0.90 - 0.95
Good	1.00 - 1.19
Excellent	1.20 - 1.30

f. Criterion 06 - Nature of work and level of contribution coefficient (K6)*

This Criterion assesses specific factors or outstanding contributions.

Nature of work and level of contribution	Coefficient
Less important	0.0173 - 0.2000
Important	0.2001 - 0.2958
Very important	0.2959 - 1

** For Criterion 05 and Criterion 06: The actual coefficient of each Employee shall be decided by the BOD based on each Employee's individual contribution.*

Based on the above Criteria, the number of shares allocated to each Employee shall be determined according to the following formula:

$$\text{Number of shares allocated} = (K1 * K2) + (K1 * K3 * K4 * K5 * K6)$$

9. Implementation period: From the date of approval by the Annual General Meeting of Shareholders for the fiscal year 2026 until the end of the fiscal year 2027 (30 June 2027), or such other time as may be determined by the BOD, and after the SSC issues its official letter acknowledging receipt of the Company's complete report on the sale of treasury shares to Employees.
10. Implementation sequence:
 - a. Conduct the treasury share sale to Employees under the ESOP 2025 Program;
 - b. Pay dividends in accordance with AGM Resolution No. 04/2026/NQ-DHCD dated 20 October 2026 after the end of the treasury share sale to Employees under the ESOP 2025 Program. The end date of the treasury share sale is the date on which the Company completes the collection of payment from Employees for the share purchase.
 - c. Implement the ESOP 2026 Program after completion of the dividend payment referred to in point b of this Section.
11. Transfer restriction: Two (02) years from the end date of the issuance. The end date of the issuance is determined as the date on which the Company completes the collection of payment from Employees for the share purchase.
This provision shall not apply to shares repurchased by the Company pursuant to Section II.14 of Article 1 of this Resolution.
12. Rights and benefits arising from shares allocated under the ESOP 2025 Program:
 - a. During the transfer restriction period, Employees shall remain fully entitled to all shareholder rights and benefits arising from the shares allocated under the ESOP 2025 Program, including the right to receive cash dividends, stock dividends, additional shares issued to increase charter capital from owners' equity, and other rights in accordance with the law and the Company's Charter (hereinafter the "New Shares"), provided that the Employee is the lawful owner of such shares on the record date for the exercise of rights as announced by the Company.
 - b. New Shares are not subject to the transfer restriction under the ESOP 2025 Program and may be freely transferred in accordance with the law.
13. Handling of undistributed shares: Any remaining shares resulting from Employees not registering to purchase, or registering but failing to pay or paying less than the full amount within the prescribed period, or from Employees no longer being eligible and/or no longer meeting the criteria to participate in the ESOP 2025 Program during the period from the BOD's approval of the list of participating Employees until the SSC announces receipt of the complete ESOP 2025 Program dossier, shall be redistributed, at the BOD's full discretion, to other Employees on the initially selected list of Employees at the same selling price. Redistributed shares shall be subject to the transfer restriction set out in Section II.11 of Article 1 of this Resolution.
14. Plan for the repurchase of shares from Employees who leave the Company during the transfer restriction period: The BOD is authorized to specify the repurchase plan in the ESOP 2025 Program Regulations, including but not limited to approval of the form of repurchase, repurchase quantity, repurchase price, implementation timeline and other related procedures in the course of the share repurchase. The repurchased shares shall be recorded as treasury shares of the Company and resold in accordance with Section II.15 of Article 1 of this Resolution.
15. Plan for the sale of shares repurchased by the Company as specified in Section II.14 of Article 1 of this Resolution: The Company may sell the repurchased shares in accordance with the laws and regulations in effect at the time of sale. The BOD is authorized to specify the details of this matter.
16. Use of proceeds: To supplement the Company's working capital.
17. Source of funds: The Company shall use treasury shares for sale to Employees at a preferential price of VND 10,000/share.
18. Method of handling the difference between the purchase price of the treasury shares and the selling price under the ESOP 2025 Program: The difference between the average cost of the treasury shares and the

selling price to Employees (VND 10,000/share) shall be offset against the share premium, which had a balance of VND 2,714,397,074,105 according to the Company's audited separate financial statements for the fiscal year 2026, and shall be accounted for in accordance with the prevailing accounting regulations.

19. Plan to ensure compliance with foreign ownership limit regulations: The Company's maximum foreign ownership limit is 50%. The BOD is assigned and authorized to approve the plan to ensure that the foreign ownership ratio after the sale does not exceed the maximum limit prescribed by law.
20. Transaction method: Transfer of ownership through the Vietnam Securities Depository and Clearing Corporation (VSDC).

Article 2. Authorization to the Board of Directors

The AGM authorizes the BOD to carry out the following:

1. Select the specific time to implement the ESOP 2025 Program.
2. Approve the plan to ensure that the use of treasury shares for sale to Employees complies with the regulations on the Company's maximum foreign ownership limit at the time of implementation.
3. Decide on the list of Employees eligible to participate in the ESOP 2025 Program and the number of shares allocated to each Employee in accordance with the Criteria and Principles approved by the AMG.
4. Decide on the promulgation of the ESOP 2025 Program Regulations and have the right to amend such Regulations.
5. Carry out the necessary procedures to register the implementation with the SSC and provide explanations regarding the dossier to the SSC. In addition, the BOD may proactively adjust the plan to supplement, amend and finalize the dossier as required by the SSC and other competent authorities.
6. Handle any unsubscribed shares (if any).
7. Decide on and carry out all matters and procedures necessary in connection with the sale of treasury shares to Employees.
8. The BOD may assign and sub-authorize the Chairman of the BOD to perform one or more of the above tasks.

Note: The competent State authorities referred to in this Resolution include their successor authorities, reorganized or renamed authorities, or authorities with equivalent functions in accordance with the law at the time of implementation.

Article 3. Effectiveness

This Resolution shall take effect from the date of signing.

The Annual General Meeting for the fiscal year 2026 unanimously assigned the Board of Directors of Coteccons Construction Joint Stock Company to organise and direct the Company to successfully implement the contents of this Resolution.

**ON BEHALF OF THE GENERAL MEETING OF SHAREHOLDERS
CHAIRMAN OF THE BOARD OF DIRECTORS**

BOLAT DUISENOV

**COTECCONS CONSTRUCTION JOINT
STOCK COMPANY**

No.: 10/2026/NQ-DHCD

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

Ho Chi Minh City, 20 October 2026

**RESOLUTION
OF THE ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR THE FISCAL YEAR 2026
COTECCONS CONSTRUCTION JOINT STOCK COMPANY**

- Pursuant to the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly on 17 June 2020; Law No. 76/2025/QH15 amending and supplementing a number of articles of the Law on Enterprises passed by the National Assembly on 17 June 2025;
- Pursuant to the Law on Securities No. 54/2019/QH14 passed by the National Assembly on 26 November 2019;
- Pursuant to Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government detailing the implementation of a number of articles of the Law on Securities ("Decree 155/2020/ND-CP");
- Pursuant to Decree No. 245/2025/ND-CP dated 11 September 2025 of the Government amending and supplementing a number of articles of Decree No. 155/2020/ND-CP ("Decree 245/2025/ND-CP");
- Pursuant to the Charter of Coteccons Construction Joint Stock Company;
- Pursuant to the Minutes of the Annual General Meeting of Shareholders for the Fiscal Year 2026 No.02/2026/BBH-DHCD dated 20 October 2026 of Coteccons Construction Joint Stock Company;

DECIDES**Article 1. Approval of Plan for the issuance of shares under the Employee Stock Ownership Plan of the Company (ESOP 2026 Program):****I. INFORMATION ON THE ISSUER**

1. Name of the issuer: Coteccons Construction Joint Stock Company.
2. Name of shares: Shares of Coteccons Construction Joint Stock Company.
3. Type of shares: Common shares
4. Stock code: CTD
5. Par value: VND 10,000/share
6. Total number of issued shares at present (as at the time of submission to the Annual General Meeting of Shareholders for the fiscal year 2026): 114,026,467 shares, of which:
 - a. Number of outstanding shares: 111,823,220 shares.
 - b. Number of treasury shares: 2,203,247 shares.

II. PLAN FOR THE ISSUANCE OF SHARES UNDER THE EMPLOYEE STOCK OWNERSHIP PLAN OF THE COMPANY

1. Expected number of issued shares at the time of implementation of the ESOP 2026 Program: 114,026,467 shares, of which:
 - a. Number of outstanding shares: 112,977,567 shares.
 - b. Number of treasury shares: 1,048,900 shares.

The number of outstanding shares and treasury shares may change depending on the actual sale results of the ESOP 2025 Program under Resolution No. 09/2026/NQ-DHCD of the Annual General Meeting of Shareholders for the fiscal year 2026 dated 20 October 2026.

2. Purpose: To retain talent and foster the long-term commitment of key personnel, and to recognize long-serving personnel who have made sustained contributions to the development of the Company and its subsidiaries.
3. Maximum expected number of shares to be issued: 1,500,000 shares (representing 1.3% of the total number of outstanding shares at the time of issuance). The actual number of shares issued may be lower than the expected number above, depending on the number of shares allocated to each Employee in accordance with the Allocation Principles of the ESOP 2026 Program approved by the GMS for the fiscal year 2026.
4. Issue price: VND 10,000/share
5. Total issue value at par value: VND 15,000,000,000
6. Eligible participants in the ESOP 2026 Program: Members of the Board of Directors (excluding independent members of the BOD), members of the Board of Management, key managers and other employees of the Company and its subsidiaries (hereinafter “Employees”).
7. Eligibility criteria for Employees participating in the ESOP 2026 Program:
 - a. Having signed an official labor contract with the Company or a subsidiary, which remains in effect at the time the State Securities Commission (the “SSC”) issues its official letter acknowledging receipt of the Company’s report on the ESOP 2026 Program (this requirement shall not apply to BOD members)
 - b. Not falling into any of the following cases:
 - i. The Employee has submitted a resignation letter or unilaterally terminated the labor contract; is subject to labor disciplinary action, or is pending disciplinary action or consideration of disciplinary action during the implementation of the ESOP Program;
 - ii. The Employee’s labor contract is suspended, or the Employee is absent from work without reason.
8. Principles for determining the number of shares allocated to Employees participating in ESOP 2026: The number of shares allocated to each Employee shall be determined based on the following Criteria:
 - **Criterion 01:** Level/Position (K1)
 - **Criterion 02:** Strategic leadership role coefficient (K2)
 - **Criterion 03:** Department/Unit/Project KPI coefficient (K3)
 - **Criterion 04:** Position criticality coefficient (K4)
 - **Criterion 05:** Individual KPI coefficient (K5)
 - **Criterion 06:** Nature of work and level of contribution coefficient (K6)

The Criteria are detailed as follows:

a. Criterion 01 - Level/Position (K1)

The Maximum Allocation is the maximum total number of shares that may be allocated to each Employee. Where an Employee holds more than one position concurrently, the Maximum Allocation shall be determined based on the highest Level/Position.

Level	Maximum Allocation (K1)
Level 8 - Strategic Lead (Chairman of the BOD)	100,000
Level 8 - Operations Lead (BOD members involved in management, Deputy General Directors, Executive Directors, Operations Directors, General Directors of subsidiaries)	60,000
Level 7 (Project Directors/ Department Directors/ Senior Construction Managers/	32,000

Level	Maximum Allocation (K1)
Chief Accountant/ General Directors of subsidiaries with charter capital below VND 200 billion/ Executive Assistants)	
Level 6 (Acting Project Directors/ Construction Managers/ Heads of Department/ Heads of Division)	10,000
Level 4 - 5 (Heads of Section/ Acting Construction Managers/ Deputy Construction Managers/ Acting Deputy Construction Managers/ Team Leaders/ Chief Supervisors)	6,500
Level 1 - 2 - 3 (Project Security Staff)	500

b. Criterion 02 - Strategic leadership role coefficient (K2)

This Criterion applies only to Level 8 - Strategic Lead, which plays the role of leading the strategy and long-term development direction of the Company and leading the senior leadership team.

Level	Coefficient
Level 8 - Strategic Lead (Chairman of the BOD)	1
Other Levels	Not applicable (Coefficient = 0)

c. Criterion 03 - Department/Unit/Project KPI coefficient (K3)

This Criterion is determined based on the fiscal year 2026 KPI assessment results of the Department/Unit/Project where the Employee works.

Level	Coefficient
Level 8 - Strategic Lead (Chairman of the BOD)	Not applicable
Level 8 - Operations Lead (BOD members involved in management, Deputy General Directors, Executive Directors, Operations Directors, General Directors of subsidiaries)	0.90
Level 7 (Project Directors/ Department Directors/ Senior Construction Managers/ Chief Accountant/ General Directors of subsidiaries with charter capital below VND 200 billion/ Executive Assistants)	0.80
Level 6 (Acting Project Directors/ Construction Managers/ Heads of Department/ Heads of Division)	0.70
Level 4 - 5 (Heads of Section/ Acting Construction Managers/ Deputy Construction Managers/ Acting Deputy Construction Managers/ Team Leaders/ Chief Supervisors)	0.60
Level 1 - 2 - 3 (Project Security Staff)	0.50

d. Criterion 04 - Position criticality coefficient (K4)

The position criticality coefficient is determined based on the level of expertise, experience or specialized skills required for the position, taking into account the scarcity of such human resources in the labor market and the difficulty of replacing the position.

Level	Coefficient
Level 8 - Strategic Lead (Chairman of the BOD)	Not applicable
Level 8 - Operations Lead (BOD members involved in management, Deputy General Directors, Executive Directors, Operations Directors, General Directors of subsidiaries)	6
Level 7 (Project Directors/ Department Directors/ Senior Construction Managers/ Chief Accountant/ General Directors of subsidiaries with charter capital below VND 200 billion/ Executive Assistants)	5
Level 6 (Acting Project Directors/ Construction Managers/ Heads of Department/ Heads of Division)	4
Level 4 - 5 (Heads of Section/ Acting Construction Managers/ Deputy Construction Managers/ Acting Deputy Construction Managers/ Team Leaders/ Chief Supervisors)	3
Level 1 - 2 - 3 (Project Security Staff)	2

e. Criterion 05 - Individual KPI coefficient (K5)*

This coefficient is determined based on the Employee's fiscal year 2026 performance (KPI) assessment results.

Performance rating	Coefficient
Satisfactory	0.90 - 0.95
Good	1.00 - 1.19
Excellent	1.20 - 1.30

f. Criterion 06 - Nature of work and level of contribution coefficient (K6)*

This Criterion assesses specific factors or outstanding contributions.

Nature of work and level of contribution	Coefficient
Less important	0.0173 - 0.2000
Important	0.2001 - 0.2958
Very important	0.2959 - 1

** For Criterion 05 and Criterion 06: The actual coefficient of each Employee shall be decided by the BOD based on each Employee's individual contribution.*

Based on the above Criteria, the number of shares allocated to each Employee shall be determined according to the following formula:

$$\text{Number of shares allocated} = (\text{K1} * \text{K2}) + (\text{K1} * \text{K3} * \text{K4} * \text{K5} * \text{K6})$$

9. Implementation period: From the date of approval by the Annual General Meeting of Shareholders for the fiscal year 2026 until the end of fiscal year 2028 (June 30, 2028) or such other time as decided by the BOD.
10. Implementation process: The ESOP 2026 Program will be implemented after (i) the end date of the treasury share sale to employees under the ESOP 2025 Program*; (ii) completion of the dividend payment under Resolution No. 04/2026/NQ-DHCD of the Annual General Meeting of Shareholders for the fiscal year 2026 dated 20 October 2026 and (iii) receipt of the SSC's official letter confirming receipt of the complete issuance report documents for the ESOP 2026 Program.
11. Transfer restriction: Two (02) years from the completion date of the offering.

This restriction does not apply to shares repurchased by the Company under Section II.14.

12. Rights and benefits arising from shares allocated under ESOP 2026:

- a. During the transfer restriction period, Employees shall remain fully entitled to all shareholder rights and benefits arising from the shares allocated under the ESOP 2026 Program, including the right to receive cash dividends, stock dividends, additional shares issued to increase charter capital from owners' equity, and other rights in accordance with the law and the Company's Charter (hereinafter the "New Shares"), provided that the Employee is the lawful owner of such shares on the record date for the exercise of rights as announced by the Company.
- b. New Shares are not subject to the transfer restriction under the ESOP 2026 Program and may be freely transferred in accordance with the law.

13. Plan for handling undistributed shares: Remaining shares resulting from Employees not registering to purchase, or registering but failing to pay or paying insufficiently within the prescribed time, or from Employees who, during the period from the BOD's approval of the list of Employees participating in ESOP 2026 to the SSC's announcement of receipt of the complete ESOP 2026 issuance dossier, are no longer eligible participants and/or no longer meet the Eligibility Criteria for ESOP 2026, shall be redistributed at the full discretion of the BOD to other Employees on the initially selected list of Employees at the same issue price. Redistributed shares shall be subject to transfer restrictions as provided in Section II.11.

14. Plan for repurchasing shares from Employees who leave the Company during the transfer restriction period: The BOD is authorized to specify in the ESOP 2026 Regulations the repurchase plan, including but not limited to the method of repurchase, repurchase quantity, repurchase price, implementation timeline and other related procedures in the course of implementing the share repurchase. The repurchased shares will be held as treasury shares of the Company and resold in accordance with Section II.15.

15. Plan for the sale of shares repurchased by the Company as specified in Section II.14 of Article 1 of this Resolution: The Company may sell the repurchased shares in accordance with the laws and regulations in effect at the time of sale. The BOD is authorized to specify the details of this matter.

16. Use of proceeds: To supplement the Company's working capital.

17. Plan to ensure compliance with regulations on the foreign ownership ratio: The maximum foreign ownership ratio of the Company is 50%. The BOD is assigned and authorized to approve the plan to ensure that the foreign ownership ratio after the issuance does not exceed the maximum level prescribed by law.

* The end date of the treasury share sale to employees under the ESOP 2025 Program is the date on which the collection of payment from employees for the share purchase is completed.

III. ADDITIONAL DEPOSITORY REGISTRATION AND ADDITIONAL LISTING REGISTRATION OF SECURITIES

To approve the additional depository registration and additional listing registration of all shares actually issued under the Plan for the issuance of shares under the Employee Stock Ownership Plan of the Company. Such shares shall be registered for additional depository at the VSDC and for additional listing on the Ho Chi Minh City Stock Exchange (the "HSX").

IV. APPROVAL OF THE CHARTER CAPITAL INCREASE AND AMENDMENT OF THE CHARTER CAPITAL AND NUMBER OF OUTSTANDING SHARES IN THE COMPANY'S CHARTER

To approve the increase of charter capital, with the amount of additional charter capital depending on the number of shares successfully issued. The BOD is assigned to carry out the procedures for the charter

capital increase, amend the Company's Charter regarding the charter capital increase in accordance with the number of shares successfully issued, and carry out the procedures to adjust the charter capital on the Company's Enterprise Registration Certificate with the Department of Finance of Ho Chi Minh City

V. AUTHORIZATION TO THE BOARD OF DIRECTORS:

The AGM authorizes the BOD to carry out the following:

1. Select the specific time to implement ESOP 2026
2. Approve the plan to ensure that the implementation of ESOP 2026 complies with regulations on the Company's maximum foreign ownership ratio at the time of implementation
3. Decide on the list of Employees participating in ESOP 2026 and the number of shares allocated to each Employee in accordance with the Eligibility Criteria and Principles approved by the AGM
4. Decide on the promulgation of the ESOP 2026 Regulations and amend such Regulations
5. Handle any shares not fully subscribed (if any).
6. Carry out the necessary procedures for registration with the SSC and provide explanations of the dossier to the SSC. At the same time, the BOD may proactively adjust the plan to supplement, amend and finalize the dossier as required by the SSC and other competent authorities
7. Carry out the necessary procedures for the additional depository registration of the newly issued shares at the VSDC and the additional listing registration of the shares on the HSX
8. Amend and supplement the Charter, and carry out the procedures to register the change in charter capital and adjust the Enterprise Registration Certificate at the Department of Finance after the SSC issues its official letter acknowledging receipt of the Report on the issuance results.
9. Carry out the relevant procedures with the SSC, the VSDC, the HSX and the Department of Finance of Ho Chi Minh City
10. Handle other matters related to the share issuance to ensure the successful implementation of ESOP 2026
11. The BOD may assign and sub-authorize the Chairman of the BOD to perform one or more of the above tasks.

Note: The competent State authorities referred to in this Resolution include their successor authorities, reorganized or renamed authorities, or authorities with equivalent functions in accordance with the law at the time of implementation.

Article 2. Effectiveness

This Resolution shall take effect from the date of signing.

The Annual General Meeting for the fiscal year 2026 unanimously assigned the Board of Directors of Coteccons Construction Joint Stock Company to organise and direct the Company to successfully implement the contents of this Resolution.

**ON BEHALF OF THE GENERAL MEETING OF SHAREHOLDERS
CHAIRMAN OF THE BOARD OF DIRECTORS**

BOLAT DUISENOV