

**TASECO LAND INVESTMENT
JOINT STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness

No: ~~1583~~ /2026/CBTT-TASECO LAND

Hanoi, October 09, 2026

Người ký: CÔNG
TY CỔ PHẦN ĐẦU
TƯ BẤT ĐỘNG
SẢN TASECO
Cơ quan: CÔNG TY
CỔ PHẦN ĐẦU TƯ
BẤT ĐỘNG SẢN
TASECO
Thời gian ký:
09.10.2026 17:04:17
+07:00



EXTRAORDINARY INFORMATION DISCLOSURE

To: Ho Chi Minh Stock Exchange.

1. Name of organization: TASECO LAND INVESTMENT JOINT STOCK COMPANY

- Stock code: TAL

- Address: 1st Floor, NO2-T1 Building, Diplomatic Complex, Xuan Tao Road, Xuan Dinh Ward, Hanoi City.

- Phone: 024 3793 2525

- Fax: 024 3793 2626

2. Content of information disclosure:

Taseco Land Investment Joint Stock Company discloses the Board of Directors Resolution No. 26/2026/NQ-HĐQT dated October 08, 2026 regarding approval of regulations on Share Issuance under the Employee Stock Ownership Plan of Taseco Land Investment Joint Stock Company.

3. This information was posted on Taseco Land website on October 09, 2026 at this link: <https://en.tasecoland.vn/information-disclosure-252347>

We hereby declare to be responsible for the accuracy and completeness of the above information.

Attached documents:

The Board of Directors Resolution
No. 26/2026/NQ-HĐQT dated
October 08, 2026.

PARTY AUTHORIZED TO DISCLOSE INFORMATION
DEPUTY GENERAL DIRECTOR ✓



Cao Thị Lan Hương

**TASECO LAND INVESTMENT
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 26/2026/NQ-HĐQT

Hanoi, October 08, 2026

RESOLUTION

**On the approval of the Regulations on Share Issuance under the Employee Stock
Ownership Plan of Taseco Land Investment Joint Stock Company**

BOARD OF DIRECTORS

TASECO LAND INVESTMENT JOINT STOCK COMPANYs

Pursuant to the Law on Enterprises No. 59/2020/QH14 dated 17 June 2020; Law No. 76/2025/QH15 dated 17 June 2025 amending and supplementing a number of articles of the Law on Enterprises and its guiding documents for implementation;

Pursuant to the Law on Securities No. 54/2019/QH14 dated 26 November 2019; the Law amending and supplementing a number of articles of the Law on Securities, the Law on Accounting, the Law on Independent Audit, the Law on State Budget, the Law on Management and Use of Public Assets, the Law on Tax Administration, the Law on Personal Income Tax, the Law on National Reserves, and the Law on Handling of Administrative Violations No. 56/2024/QH15 dated 29 November 2024 and its guiding documents for implementation;

Pursuant to Decree No. 155/2020/NĐ-CP dated 31 December 2020 of the Government detailing and guiding the implementation of a number of articles of the Law on Securities;

Pursuant to Circular No. 118/2020/TT-BTC dated 31 December 2020 of the Ministry of Finance providing guidance on certain matters relating to the offering and issuance of securities, tender offers, share repurchases, registration of public companies, and cancellation of public company status;

Pursuant to Circular No. 115/2025/TT-BTC dated 15 December 2025 of the Ministry of Finance amending and supplementing a number of articles of Circular No. 118/2020/TT-BTC dated 31 December 2020;

Pursuant to the Charter dated 22 June, 2026 of Taseco Land Investment Joint Stock Company (hereinafter referred to as the “Company” or “Taseco Land”);

Pursuant to the Resolution of the General Meeting of Shareholders No. 01/2026/NQ-ĐHĐCĐ dated 25 April 2026 of Taseco Land Investment Joint Stock Company;

Pursuant to the Resolution of the Board of Directors No. 25/2026/BB-HĐQT dated September 28, 2026;

Pursuant to the Minutes of the Board of Directors Meeting No. 26/2026/BB-HĐQT dated October 08, 2026.



RESOLVES:

Article 1. Approval of the Regulations on Share Issuance under the Employee Stock Ownership Plan of Taseco Land Investment Joint Stock Company. These Regulations replace the Regulations approved under Article 2 of Resolution of the Board of Directors No. 25/2026/BB-HĐQT dated September 28, 2026 (*The text of the Regulations is attached to this Resolution*).

Article 2. Effectiveness

This Resolution shall take effect from the date of signing. Other contents approved under Resolution No. 25/2026/NQ-HĐQT of the Board of Directors shall remain in full force and effect.

Article 3. Members of the Board of Directors, the Board of Management, departments, divisions, and relevant individuals of the Company shall be responsible for the implementation of this Resolution./.

Recipients:

- As stated in Article 3;
- Archive: Admin.

ON BEHALF OF
THE BOARD OF DIRECTORS
CHAIRMAN



Pham Ngoc Thanh



REGULATIONS

**on Share Issuance under the Employee Stock Ownership Plan of Taseco Land
Investment Joint Stock Company**

*(Issued together with Resolution No. 26 /2026/NQ-HĐQT dated October 08, 2026
of the Board of Directors of Taseco Land Investment Joint Stock Company)*

CHAPTER I: GENERAL PROVISIONS

Article 1. Scope and Subjects of Application

1. Scope of application: These Regulations shall apply exclusively to the shares issued under the Employee Stock Ownership Plan of Taseco Land Investment Joint Stock Company pursuant to the issuance plan approved by the General Meeting of Shareholders of Taseco Land on 25 April 2026;
2. Subjects of application: Employees of the Company who satisfy the eligibility criteria prescribed in these Regulations.

Article 2. Reference Documents

1. Law on Enterprises No. 59/2020/QH14 dated 17 June 2020 and the documents amending, supplementing and guiding the implementation thereof (the “Law on Enterprises”);
2. Law on Securities No. 54/2019/QH14 dated 26 November 2019 and the documents amending, supplementing and guiding the implementation thereof (the “Law on Securities”);
3. 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;
4. Decree No. 245/2025/ND-CP dated 11 September 2025 amending and supplementing a number of articles 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;
5. Circular No. 118/2020/TT-BTC dated 31 December 2020 of the Ministry of Finance providing guidance on certain matters relating to the offering and issuance of securities, tender offers, share repurchases, registration of public companies and cancellation of public company status;
6. Circular No. 115/2025/TT-BTC dated 15 December 2025 of the Ministry of Finance amending and supplementing a number of articles of Circular No. 118/2020/TT-BTC dated 31 December 2020;

7. The Charter of Taseco Land Investment Joint Stock Company dated 22 June 2026;
8. Other relevant prevailing laws and regulations.

Article 3. Definitions and Naming Conventions

1. Company/Taseco Land: Taseco Land Investment Joint Stock Company.
2. SSC: The State Securities Commission of Vietnam.
3. GMS: The General Meeting of Shareholders.
4. BOD: The Board of Directors.
5. BOS: The Board of Supervisory.
6. Employees: Incumbent members of the Board of Directors, incumbent members of the Board of Supervisory, and officers and employees of Taseco Land and its member companies.
7. ESOP (Employee Stock Ownership Plan): The share issuance program for Employees.
8. ESOP Shares: Ordinary shares issued by Taseco Land to Employees in accordance with these Regulations.
9. Program/ESOP Program: The issuance of shares under the Employee Stock Ownership Plan pursuant to the issuance plan approved by the GMS on 25 April 2026, as further detailed in these Regulations.

Other terms used in these Regulations that are defined in the Law on Enterprises, the Law on Securities, the Charter of Taseco Land, applicable laws and regulations or other documents of Taseco Land shall have the meanings ascribed to them in such documents.

Article 4. Purposes of the Program

The shares are issued under the Employee Stock Ownership Plan for the following purposes:

1. To recognize the contributions of Employees currently working for the Company.
2. To enhance the roles and responsibilities of Employees, create motivation, improve working efficiency and encourage the outstanding fulfillment of assigned duties.
3. To attract and retain highly qualified key Employees with strong capabilities and extensive experience.
4. To encourage Employees to contribute to and maintain a long-term commitment to the Company.

CHAPTER II CONTENTS OF THE ESOP PROGRAM

Article 5. Information on the ESOP Shares

- | | |
|--|---|
| 1. Issuing organization | : Taseco Land Investment Joint Stock Company. |
| 2. Share name | : Shares of Taseco Land Investment Joint Stock Company. |
| 3. Type of shares | : Common shares. |
| 4. Par value per share | : VND 10,000. |
| 5. Number of shares to be issued | : 10,000,000 shares (<i>in words: Ten million shares</i>). |
| 6. Total issuance value (at par value) | : VND 100,000,000,000 (<i>in words: One hundred billion Vietnamese dong</i>). |
| 7. Issuance method | : Issuance of shares under the employee stock ownership plan to employees of the Company. |
| 8. Issuance price | : VND 10,000 per share. |
| 9. Transfer restriction period | : Twelve months from the completion date of the issuance. |

Article 6. Eligible Persons, Eligibility Criteria and Principles for Determining the Number of Shares to Be Allocated to Each Participant in the ESOP Program

1. Eligible Persons and Eligibility Criteria for Participation in the ESOP Program

- Members of the BOD for the 2025 - 2030 term;
- Members of the BOS for the 2025 - 2030 term;
- Members of the Board of Management and the Chief Accountant;
- Heads and Deputy Heads of Divisions/Departments, Directors and Deputy Directors of Divisions, and Assistants to the General Director;
- Employees who have entered into Labor Contracts with Taseco Land and have worked for Taseco Land for at least five years as of the date on which the list of employees participating in the Company's 2026 Employee Stock Ownership Plan is prepared.
- General Directors and Standing Deputy General Directors of tier-one subsidiaries that have no accumulated losses according to their latest annual financial statements.
- General Directors of tier-two subsidiaries, provided that such tier-two subsidiaries have been established for more than three years and such General Directors have worked at the relevant subsidiaries for at least three years as of the date on which the list of employees participating in the Company's 2026 Employee Stock Ownership Plan is prepared.

Where an Employee concurrently holds multiple positions, titles or roles falling

within different allocation principle groups, the number of shares allocated to such Employee shall be determined according to the highest coefficient applicable to the relevant principle group.

2. Ineligible Persons

- Employees who have submitted resignation letters and whose resignations are pending settlement; or employees in respect of whom the relevant Personnel-managing Division/Department has submitted a written proposal for termination of their Labor Contracts.
- Employees who have taken unpaid leave for a continuous period of three months or more as of the date on which the list of employees participating in the Company's 2026 Employee Stock Ownership Plan is prepared.
- Employees whose performance of Labor Contracts has been suspended, who have been temporarily suspended from work pursuant to a decision of a competent authority, or who are absent from work without a legitimate reason.
- Employees who are being considered for disciplinary action pursuant to a written proposal of a competent authority, or in respect of whom a decision has been issued to establish a Labor Disciplinary Council to consider the imposition of disciplinary action at the level of reprimand or a more severe level, within one year preceding the date on which the list of employees participating in the Company's 2026 Employee Stock Ownership Plan is prepared.

3. Principles for Allocation of ESOP Shares

General Principles

The number of shares allocated to each Employee eligible to participate in the 2026 ESOP Program shall be determined based on the following four criteria: (i) the Employee's position and title, (ii) the level of importance of such position and title, (iii) the Employee's length of service as of the date on which the list of employees participating in the Company's 2026 Employee Stock Ownership Plan is prepared; and (iv) the Employee's role group and contribution coefficient, the specific principles are as follows:

- a) **Principle 1: Allocation of shares based on the Employee's position and title, specifically as follows:**

No.	Title	Title coefficient
1	BOD (including the Chairman, Vice Chairman and members of the BOD)	8
2	Head of the BOS; Deputy General Directors; Chief Accountant; General Directors of tier-one subsidiaries	7
3	Heads of Division/Heads of Department/Directors of Department (established by the BOD); General Directors of tier-two subsidiaries	6

No.	Title	Title coefficient
4	Member of the BOS; Deputy Heads of Divisions/Deputy Heads of Departments/Deputy Directors of Departments (established by the BOD); Standing Deputy General Directors of tier-one subsidiaries	5
5	Heads of Departments/Directors of Departments (established by the General Director); Assistants to the General Director	4
6	Deputy Heads of Departments/Deputy Directors of Departments (established by the General Director)	3
7	Employees	2

The title coefficients set out above reflect the importance of the respective positions and titles in the Company's business operations.

b) Principle 2: Allocation of shares based on the critical position criterion, specifically as follows:

No.	Position	Critical Position Coefficient
1.	Chairman of the BOD	15
2.	Vice Chairman of the BOD	12
3.	Member of the BOD concurrently serving as General Director	10
4.	Members of the BOD; Head of the BOS	8
5.	Independent members of the BOD	6
6.	Deputy General Directors	5
7.	Heads of Divisions/Heads of Departments/Directors of Departments (established by the BOD)	4
8.	General Directors of tier-one subsidiaries; General Directors of tier-two subsidiaries with charter capital exceeding VND 150 billion	3
9.	Members of the BOS; General Directors of tier-two subsidiaries with charter capital of less than VND 150 billion	2
10.	Deputy Heads of Divisions/Deputy Heads of Departments/Deputy Directors of Departments (established by the BOD or the General Director); Heads of Departments/Directors of Departments (established by the General Director); Assistant to the General Director; Employees; Standing Deputy General Directors of tier-one subsidiaries	0,5

The critical position coefficient is determined based on the position and responsibilities associated with the relevant title within (i) the Company or (ii) subsidiaries that are implementing projects and/or preparing to launch products into the market.

- c) **Principle 3: Allocation of shares based on the Employee's length of service, specifically as follows:**

No.	Length of Service Group	Length-of-Service Coefficient
1.	From 01 year to under 03 years	0,5
2.	From 03 years to under 05 years	1
3.	05 years or more	2

- d) **Principle 4: Shares shall be allocated based on the employee's role group and contribution coefficient, specifically as follows:**

No.	Role Group	Contribution Coefficient
1.	Leadership and strategic role	11 - 12
2.	Management and control role	8 - 10
3.	Active contributor role	5 - 7
4.	Execution role	2 - 4
5.	Basic support role	0,5 - 1

The allocation of shares to Employees shall be based on each Employee's role group and contribution coefficient. The contribution coefficient applicable to each role group shall serve as the basis for determining the number of shares allocated under the ESOP Program. Specifically, Employees performing leadership and strategic roles shall be assigned a higher contribution coefficient, while Employees in the basic support role group shall be assigned a lower contribution coefficient. The determination of each Employee's role group and contribution coefficient shall be subject to the review and approval of the BOD.

- e) **Formula for calculating ESOP Shares allocated to each Employee**

Based on the above principles, the number of ESOP Shares to be issued to each Employee shall be determined according to the following formula:

$$ESOP_i = \frac{\text{Total number of ESOP Shares proposed to be issued} \times A_i}{\sum A_i}$$

Where:

ESOP_i: means the number of ESOP Shares that Employee *i* is entitled to purchase.

A_i: means the composite coefficient of Employee *i*, which is calculated as follows:

A_i = Title Coefficient × Position Importance Coefficient × Length-of-Service Coefficient × Contribution Coefficient.

Article 7. Transfer restrictions

1. The new shares issued under Taseco Land's ESOP Program shall be subject to a transfer restriction for a period of twelve (12) months from the completion date of the issuance.

2. During the transfer restriction period, the ESOP Shares may not be used as collateral or security in favor of any organization or individual.
3. In addition to the transfer restrictions applicable to the ESOP Shares under these Regulations, Employees shall also comply with other applicable provisions of law relating to the transfer of shares (if any).
4. Other rights arising from the purchased shares, including the right to receive share dividends, the right to subscribe for additional shares offered to existing shareholders, or any other rights to receive additional shares arising from the ESOP Shares (if any), shall not be subject to the transfer restrictions.

Article 8. Principles for Rounding and Handling Fractional Shares, Odd-lot Shares and Unallocated Shares

1. Rounding Principles

- After determining the number of ESOP Shares allocated to each Employee in accordance with the formula set out in Article 6 of these Regulations, the number of ESOP Shares to be issued to each Employee shall be rounded down to the nearest thousand (1,000) shares.

Example: If the number of shares allocated to an Employee after applying the formula is 22,900 shares, such Employee shall, in accordance with the above rounding principle, be allocated 22,000 shares.

- Following such rounding down to the nearest thousand (1,000) shares, the BOD shall determine the specific number of remaining shares to be allocated among the Deputy General Directors and the Heads of Divisions/Heads of Departments/Directors of Departments established by the BOD who have completed at least five (05) years of service as of the date on which the list of Employees participating in the Company's 2026 ESOP Program is prepared.
- ##### **2. Handling of Unallocated Shares, Fractional Shares and Odd-lot Shares ("Shares to be Allocated"):**
- a) With respect to all Shares to be Allocated, including: (i) fractional shares arising from the allocation calculation under the Company's ESOP Program; and (ii) shares that Employees do not register to purchase, have registered to purchase but fail to make full payment or fail to make payment at all, the BOD shall:
 - Decide to continue offering such shares to other Employees of the Company who are Vietnamese citizens in accordance with applicable law at the Issue Price.
 - Determine the number of shares to be reallocated and approve the detailed list of eligible purchasers.
 - Where the BOD decides to reallocate the Shares to be Allocated to other

Employees, determine: (i) the detailed list of eligible purchasers; (ii) the principles for determining the number of shares allocated to each purchaser; and (iii) the period during which such Shares to be Allocated shall continue to be offered.

- b) Any Shares to be Allocated offered to one or more identified Employees shall remain subject to the transfer restrictions applicable to shares issued under the Company's ESOP Program.
- c) If, upon the expiry of the offering period prescribed by applicable law, the Shares to be Allocated have not been fully allocated to other Employees, the BOD shall cancel such Shares to be Allocated and reduce the total number of shares to be issued under the Company's ESOP Program to correspond to the actual number of shares distributed in the issuance.

Article 9. Repurchase of ESOP Shares

1. During the transfer restriction period, all ESOP Shares held by an Employee shall be subject to repurchase upon the occurrence of any of the following events:
 - Members of the BOD or the BOS are removed or dismissed pursuant to a resolution of the GMS or submits a resignation before the expiry of the transfer restriction period, unless otherwise decided by the BOD.
 - Employees cease employment before the expiry of the transfer restriction period applicable to the ESOP Shares, including the following cases: (i) the Employee is subject to the disciplinary measure of dismissal; (ii) the Employee unilaterally terminates the Labor Contract, except where the Parties mutually agree to terminate the Labor Contract and, following such termination, the Employee continues to work for the parent company or a member company of Taseco Land; (iii) the Employee fails to perform his/her duties and/or abandons his/her job without authorization, resulting in the Company terminating the Labor Contract or refusing to renew or enter into a new Labor Contract; or (iv) the Labor Contract expires and is not renewed, unless otherwise decided by the Board of Directors.
2. Where ESOP Shares are subject to repurchase, the Employee shall transfer all ESOP Shares, including any additional shares arising therefrom, to Taseco Land at a price of VND 10,000 per share.
3. All benefits and entitlements arising from the ESOP Shares (including shares received as dividends and/or distributed from owners' equity, cash dividends, rights to purchase additional shares issued by the Company, etc.) prior to the time the Company repurchases such ESOP Shares shall remain the property of the Employee and shall not be subject to repurchase.

4. In the event that an Employee dies, suffers a reduction in working capacity of 61% or more and is unable to continue working for the Company, retires in accordance with applicable laws, is reassigned or transferred pursuant to a decision of the Company, or where a member of the Board of Directors or the Board of Supervisors reaches the end of his/her term of office, the Board of Directors shall have the authority to elect to apply either one or both of the following options: (i) Taseco Land shall repurchase part or all of the ESOP Shares at the market price or at a price agreed with the Employee (which shall not be lower than VND 10,000 per share); and/or (ii) permit such Employee (or his/her lawful heir(s)) to retain and enjoy the ESOP Shares without such shares being subject to repurchase.
5. With respect to ESOP shares repurchased by the Company under this Regulation, the Company may sell such shares through order-matching and/or negotiated transactions in accordance with applicable securities laws, provided that any such sale complies with the laws in force from time to time.
6. In the event that Taseco Land repurchases the Employee's ESOP Shares, all such repurchased shares shall become treasury shares of Taseco Land.
7. For other special cases not provided for above, the BOD shall consider each case on its merits and make an appropriate decision in accordance with applicable law.

Article 10. Compliance with Tax and Fee Obligations

Except where ESOP Shares are repurchased pursuant to Article 9 of these Regulations, upon any transfer of ESOP Shares, the Employee shall be responsible for paying all applicable taxes and fees and complying with the tax regulations governing profits derived from share dividends, transfers of shares and the exercise of rights arising from the ESOP Shares in accordance with the applicable laws in force at the relevant time.

Article 11. Registration for Purchase of ESOP Shares

1. Upon receipt of the SSC's written notice confirming receipt of the complete dossier for the ESOP Share issuance report, Taseco Land shall notify the Employees to officially register for the purchase of ESOP Shares in accordance with the approved list.
2. Payment method: Employees participating in the purchase of ESOP Shares shall submit a registration form, transfer the share purchase proceeds to the escrow account designated for receipt of such proceeds, and complete the other relevant procedures in accordance with the Company's notice.

Article 12. Implementation Timeline

1. The ESOP Program shall be implemented promptly upon completion of all procedures required under applicable law and upon Taseco Land's receipt of the SSC's written notice confirming receipt of the complete dossier for the ESOP Share issuance report.

2. The deadline for receipt of payment for the purchase of ESOP Shares shall not exceed forty-five (45) days from the date of the SSC's notice confirming receipt of the complete dossier for the ESOP Share issuance report.

Article 13. Implementation

1. The BOD shall:
 - a. Approve the list of Employees participating in the ESOP Program (including, without limitation, any updates, supplements or amendments thereto) and the number of shares allocated to each Employee;
 - b. Direct the preparation of the issuance dossier, the completion of the issuance registration procedures with the SSC, and the implementation of the ESOP Program upon receipt of the SSC's written notice confirming receipt of the complete dossier for the ESOP Share issuance report;
 - c. Determine the timing of the issuance upon receipt of the SSC's written notice confirming receipt of the complete dossier for the ESOP Share issuance report;
 - d. Direct the preparation and submission of the issuance results report, complete the procedures for additional securities registration and additional listing of the newly issued shares, and carry out other relevant legal procedures;
 - e. Handle fractional shares, odd-lot shares and unallocated shares;
 - f. Consider and approve cases of repurchase, cases entitled to continue enjoying the benefits under the ESOP Program and/or other special cases;
 - g. Decide upon and handle other matters arising in connection with the implementation of these Regulations and the issuance of shares under the ESOP Program.
2. The General Director shall:
 - a. Organize the implementation of these Regulations;
 - b. Review the list of Employees participating in the ESOP Program and the number of shares allocated to each Employee in accordance with these Regulations for submission to the BOD for approval.
3. Employees participating in the ESOP Program shall carefully consider all relevant matters before deciding to purchase ESOP Shares and shall Comply with all provisions of these Regulations.

Article 14. Effectiveness

1. These Regulations shall take effect from the date of issuance.
2. Subject to actual circumstances, these Regulations may be amended, supplemented or replaced by a decision of the BOD.

3. The members of the BOD, the General Director, the Deputy General Directors and the relevant units and individuals shall be responsible for the implementation of these Regulations./.

ON BEHALF OF THE BOD
CHAIRMAN OF THE BOD



Phạm Ngọc Thanh

C.P. ★