CÔNG TY CỔ PHẦN XÂY DỰNG COTECCONS **COTECCONS CONSTRUCTION JOINT STOCK COMPANY** ------- Số/ No.: 10280/2026/CV-CTD	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh phúc** **THE SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness** ---------- *TP. Hồ Chí Minh, ngày 21 tháng 10 năm 2026* *Ho Chi Minh City, 21 October 2026*

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi: Ủy ban Chứng khoán Nhà nước/ Sở Giao dịch Chứng khoán Việt Nam/ Sở Giao dịch Chứng khoán Hà Nội/ Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh

To: State Securities Commission of Vietnam/ Vietnam Exchange/ Hanoi Stock Exchange/ Hochiminh Stock Exchange

1. Tên tổ chức/Name of organization: Công ty Cổ phần Xây Dựng Coteccons/ Coteccons Construction Joint Stock Company
   - Mã chứng khoán/ Stock code: CTD
   - Địa chỉ/Address: 236/6 Điện Biên Phủ, P. Gia Định, TP. HCM/ 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City
   - Điện thoại liên hệ/ Tel.: (84) (28) 35142255 Fax: (84) (28) 35142277
   - E-mail: bodsecretary@coteccons.vn
2. Nội dung thông tin công bố/ Contents of disclosure:

   Biên bản và Nghị quyết Đại hội đồng cổ đông thường niên năm tài chính 2026/ Meeting minutes and Resolution of the Annual General Meeting of Shareholders for the fiscal year 2026
3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 21/10/2026 tại đường dẫn: https://coteccons.vn/investor-relations-vn// This information was published on the company's website on 21 October 2026, as in the link https://www.coteccons.vn/en/investor-relations/.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Tài liệu đính kèm/
Attached documents:
- Như mục 2/ As item 2.

CÔNG TY CỔ PHẦN XÂY DỰNG COTECCONS

Digitally signed by CÔNG TY CỔ PHẦN XÂY DỰNG COTECCONS
DN: C=VN, S=THÀNH PHỐ HỒ CHÍ MINH, CN=CÔNG TY CỔ PHẦN XÂY DỰNG COTECCONS, OID.0.9.2342.19200300.100.1.1=MST:0303443233
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Đại diện tổ chức
Organization representative
Người ủy quyền công bố thông tin
Person authorized to disclosure information

CÔNG TY CỔ PHẦN XÂY DỰNG COTECCONS
COTECCONS
MSDN 0303443233

ĐINH THỊ HỒNG THẮM

COTECCONS CONSTRUCTION JOINT STOCK COMPANY	SOCIALIST REPUBLIC OF VIETNAM **Independence - Freedom - Happiness** ---ꕥ✸ꕥ---
No.: 02/2026/BBH-DHCD	*Ho Chi Minh City, October 20, 2026*

MEETING MINUTES

OF THE ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR FISCAL YEAR 2026

I. CORPORATE INFORMATION

Company name : **COTECCONS CONSTRUCTION JOINT STOCK COMPANY**

Abbreviated name : COTECCONS Stock code: CTD

Head office address : 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City

Enterprise Registration Certificate No.: 0303443233 first issued by the Ho Chi Minh City Department of Finance on August 24, 2004, and amended for the 31st amendment on May 25, 2026.

II. TIME AND VENUE

The Annual General Meeting of Shareholders for fiscal year 2026 (the "Meeting" or the "AGM") of Coteccons Construction Joint Stock Company (the "Company") was held at 08:00 A.M on October 20, 2026, online with electronic voting.

III. ATTENDEES AND VALIDITY OF THE MEETING

1 . Board of Directors, Board of Supervisors and Board of Management

1.1 Board of Directors (BOD)

Name	Position	Attendance
1. Mr. Bolat Duisenov	Chairman of the BOD	In person
2. Mr. Talgat Turumbayev	Member of the BOD	Online
3. Mr. Herwig Guido H. Van Hove	Member of the BOD	Online
4. Mr. Tan Chin Tiong	Member of the BOD	In person
5. Mr. Tong Van Nga	Member of the BOD	In person
6. Mr. Pham Quang Vu	Member of the BOD	In person
7. Mr. Vo Hoang Lam	Member of the BOD	In person

1.2 Board of Supervisors (BOS)

Name	Position	Attendance
1. Mr. Nguy Gia Hoang	Head of the BOS	In person
2. Mr. Zhaidarzhan Zatayev	Member of the BOS	In person
3. Mr. Vu Hoang Nam	Member of the BOS	In person

1.3 Board of Management (Executive Committee - Excom) of Coteccons and its member companies

Name	Position	Attendance
1. Mr. Vo Hoang Lam	Deputy CEO, CEO of BU1	In person
2. Mr. Tran Ngoc Hai	Deputy CEO, Commercial Division	In person
3. Mr. Nguyen Chi Thien	Deputy CEO, CEO of BU2	In person
4. Ms. Nguyen Trinh Thuy Trang	Deputy CEO, Operations Division	In person
5. Mr. Nguyen Tan Tien	Managing Director MEP	In person
6. Mr. Vu Thanh Ha	CEO of Unicons	In person
7. Mr. Lam Thanh Duc	CEO of UGVN	In person

2 . Shareholders attending the Meeting online and voting electronically

3 . And the representatives of the Vietnam Securities Depository and Clearing Corporation - Ho Chi Minh City Branch, Auditing firm, Banks, Investment Funds, Securities Companies, the Press and Media.

4 . Report on the verification of shareholders' eligibility to attend the Meeting

The Shareholder Eligibility Verification Committee reported the results of verifying the eligibility of shareholders attending the Meeting as of 08:25 A.M. on October 20, 2026, as follows:

- The total number of shareholders attending online (including by proxy) is **73** shareholders, representing **65,333,816** shares, accounting for **58.426%** of the total voting shares of the Company *(based on the List of shareholders entitled to attend the Annual GMS for fiscal year 2026 finalized by the Vietnam Securities Depository and Clearing Corporation on September 18, 2026).*
- Pursuant to the Law on Enterprises and the provisions of the Company's Charter, the Annual GMS may be conducted when the attending shareholders represent more than 50% of the total voting shares of the Company.

Therefore, the Annual GMS for fiscal year 2026 of the Company satisfied the conditions to proceed.

IV. PRE-MEETING FORMALITIES

1 . Introduction of the Regulations on Organization of the AGM for Fiscal Year 2026

The Organizing Committee introduced the Regulations on Organization of the Annual General Meeting of Shareholders for Fiscal Year 2026.

2 . Introduction of the Presidium and the Secretary Board, and approval of the Vote Counting Committee

The Organizing Committee introduced the members of the Presidium and the Secretary Board, and submitted the composition of the Vote Counting Committee to the GMS for approval, as follows:

2.1 . Presidium

- Mr. Bolat Duisenov - Chairman of the BOD, Chairperson of the Meeting
- Mr. Pham Quang Vu - Member of the BOD, Member
- Mr. Vo Hoang Lam - Member of the BOD, Member

2.2 . Secretary Board

- Ms. Đinh Thi Hong Tham - Head of Secretary Board
- Mr. Nguyen Ngoc Anh - Member
- Ms. Nguyen Thu Hien - Member

2.3 . Vote Counting Committee

- Mr. Vu Hoang Nam - Head of the Vote Counting Committee
- Ms. Tran Thi Hong Nhung - Member
- Mr. Nguyen Viet Thang - Member

3 . Approval of the Meeting Agenda

The Presidium announced the Meeting agenda and submitted it to the Meeting for approval.

4 . The Meeting voted electronically to approve the Regulations on Organization of the Annual GMS for Fiscal Year 2026, the Vote Counting Committee and the agenda of the Annual GMS for Fiscal Year 2026

4.1. The Meeting was approved the Regulations on Organization of the Annual GMS for fiscal year 2026 with voting rate of 100%.

4.2. The Meeting was approved the Vote Counting Committee with voting rate of 100%.

4.3. The Meeting was approved the Agenda of the Annual GMS for fiscal year 2026 with voting rate of 100%.

V. MAIN CONTENTS OF THE MEETING

1 . Presentation of Reports for discussion and approval at the Meeting

The Presidium presented the annual Reports to the Meeting, including:

- Report on the activities of the BOD in fiscal year 2026 and the activity plan for fiscal year 2027.
- Report on the activities of each independent member of the BOD: Mr. Tan Chin Tiong and Mr. Tong Van Nga.
- Report on the activities of the BOS in fiscal year 2026 and the activity plan for fiscal year 2027.

2 . Presentation of Proposals for discussion and approval at the Meeting

Continuing the agenda, the Presidium presented the Proposals to the Meeting, including:

- **Proposal No. 1**: Annual reports submitted to the AGM for fiscal year 2026
- **Proposal No. 2**: Audited financial statements for fiscal year 2026 and audited report on the use of proceeds from the public bond offering
- **Proposal No. 3**: Profit Distribution and Dividend payment plan
- **Proposal No. 4**: Business plan for fiscal year 2027
- **Proposal No. 5**: Report on the Remuneration of the Board of Directors and Board of Supervisors for FY2026 and Proposed Remuneration for FY2027
- **Proposal No. 6**: Selection of the independent auditor of the financial statements for FY2027
- **Proposal No. 7**: Amendments to the Charter, the Internal Regulations on Corporate Governance and the Operating Regulations of the BOD
- **Proposal No. 8**: Amendments to the Operating Regulations of the BOS
- **Proposal No. 9**: 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 (ESOP 2025 Program)
- **Proposal No. 10**: Plan for the issuance of shares under the Employee Stock Option Program of the Company (ESOP 2026 Program)

3 . Discussion at the Meeting

The GMS discussed and gave opinions on the Reports and Proposals, and the Meeting listened and responded to the opinions of the Shareholders.
The discussions, comments and suggestions, and responses to shareholders' questions at the AGM have been recorded and published at the following link: https://www.coteccons.vn/en/from-a-record-backlog-of-nearly-vnd-70-000-billion-to-coteccons-new-growth-strategy/.

4 . Voting on the Reports and Proposals

The GMS voted electronically on the Reports and Proposals, and the voting results for each item are as follows:

4.1. Annual reports for fiscal year 2026

The GMS voted to approve Proposal No. 01 of the BOD on the annual reports for fiscal year 2026 as follows:

a. Report on the activities of the BOD in fiscal year 2026 and the activity plan for fiscal year 2027.
b. Activity reports of each independent member of BOD: Mr. Tan Chin Tiong and Mr. Tong Van Nga
c. Report on the activities of the BOS in fiscal year 2026 and the activity plan for fiscal year 2027.

The GMS approved with the following voting results:

Agree:	**72,182,648**	votes, accounting for	**100%**	of the total votes at the Meeting
Disagree:	**0**	votes, accounting for	**0%**	of the total votes at the Meeting
No opinion:	**0**	votes, accounting for	**0%**	of the total votes at the Meeting

4.2. Audited financial statements for fiscal year 2026 and audited report on the use of proceeds from the public bond offering

The GMS voted to approve Proposal No. 02 of the BOD on the audited financial statements for fiscal year 2026 and the business results for fiscal year 2026, with the key indicators as follows:

No.	Indicator	Unit	Value
1.	Net revenue from sales of goods and rendering 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.	Owners' equity	VND	9,652,381,832,998

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

The GMS voted to approve Proposal No. 02 of the BOD on the audited report on the use of proceeds from the public bond offering. Details of the report have been disclosed in accordance with regulations and posted on the Company's website at: https://www.coteccons.vn/investor-relations-vn/.

The GMS approved with the following voting results:

Agree:	**71,941,290**	votes, accounting for	**99.6656%**	of the total votes at the Meeting
Disagree:	**241,358**	votes, accounting for	**0.3344%**	of the total votes at the Meeting
No opinion:	**0**	votes, accounting for	**0%**	of the total votes at the Meeting

4.3. Profit distribution plan and dividend payment plan

The GMS voted to approve Proposal No. 03 of the BOD on the profit distribution plan, details as follows:

No.	Description	Unit	Value
1	**Total accumulated undistributed profit after tax per the consolidated financial statements as of June 30, 2026**	**VND**	**1,741,063,791,209**
1.1	*Total accumulated undistributed profit after tax per the consolidated financial statements as of June 30, 2025*	*VND*	*952,710,159,404*
1.2	*Undistributed profit for fiscal year 2026*	*VND*	*788,353,631,805*
2	**Profit distribution plan**		
2.1	*Allocation to funds*	*VND*	*0*
2.2	*Cash dividend:* *Dividend rate of 25% (VND 2,500/share)*	*VND*	*279,558,050,000*
3	**Remaining undistributed profit after tax**	**VND**	**1,461,505,741,209**

The GMS for fiscal year 2026 authorized the BOD to select the appropriate time to pay the dividend in accordance with the law.

Source of payment: the Company's undistributed profit after tax.

The GMS approved with the following voting results:

Agree:	**72,182,148**	votes, accounting for	**99.9993%**	of the total votes at the Meeting
Disagree:	**0**	votes, accounting for	**0%**	of the total votes at the Meeting
No opinion:	**500**	votes, accounting for	**0.0007%**	of the total votes at the Meeting

4.4. Business plan for fiscal year 2027 (from July 1, 2026 to June 30, 2027)

The GMS voted to approve Proposal No. 04 of the BOD on the business plan for fiscal year 2027 (from July 1, 2026 to June 30, 2027), details as follows:

No.	Indicator	Unit	FY2027 Plan	FY2026 Actual	Growth
1.	Consolidated revenue	VND billion	42,000	34,340	22%
2.	Consolidated profit after tax	VND billion	1,050	788	34%

The GMS approved with the following voting results:

Agree:	**72,182,648**	votes, accounting for	**100%**	of the total votes at the Meeting
Disagree:	**0**	votes, accounting for	**0%**	of the total votes at the Meeting
No opinion:	**0**	votes, accounting for	**0%**	of the total votes at the Meeting

4.5. Report on remuneration of the BOD and BOS for FY2026 and remuneration for FY2027

The GMS voted to approve Proposal No. 05 of the BOD on the report on remuneration of the BOD and BOS for FY2026 and remuneration for FY2027, specifically as follows:

a. 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 October 20, 2025, amounted to VND 2,916,000,000. The details of the remuneration for each member are listed and disclosed in the audited financial statements for FY2026.

b. The GMS voted to approve the total remuneration for members of the BOD and BOS for FY2027 of VND 5,000,000,000, and authorized 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.

The GMS approved with the following voting results:

Agree:	**72,175,138**	votes, accounting for	**99.9993%**	of the total votes at the Meeting
Disagree:	**0**	votes, accounting for	**0%**	of the total votes at the Meeting
No opinion:	**500**	votes, accounting for	**0.0007%**	of the total votes at the Meeting

4.6. Selection of the auditor of the financial statements for FY2027 (from July 1, 2026 to June 30, 2027)

The GMS voted to approve Proposal No. 06 of the BOD and authorized the BOD to select one (01) of the following four (04) leading international audit firms in Vietnam approved by the State Securities Commission as the auditor of the financial statements for fiscal year 2027 (from July 1, 2026 to June 30, 2027):

a. PwC (Vietnam) Company Limited

b. Deloitte Vietnam Company Limited

c. KPMG Company Limited

d. Ernst & Young Vietnam Company Limited

The GMS approved with the following voting results:

Agree:	**71,664,458**	votes, accounting for	**99.2918%**	of the total votes at the Meeting
Disagree:	**0**	votes, accounting for	**0%**	of the total votes at the Meeting
No opinion:	**511,180**	votes, accounting for	**0.7082%**	of the total votes at the Meeting

4.7. Amendments to the Charter, the Internal Regulations on Corporate Governance, the Regulations on operation of the BOD

The Annual GMS for fiscal year 2026 voted to approve Proposal No. 07 of the BOD on the amendments and supplements to the following documents:

1. Company Charter
2. Internal Regulations on Corporate Governance
3. Regulations on operation of the BOD

The GMS approved with the following voting results:

Agree:	**72,175,138**	votes, accounting for	**99.9993%**	of the total votes at the Meeting
Disagree:	**0**	votes, accounting for	**0%**	of the total votes at the Meeting
No opinion:	**500**	votes, accounting for	**0.0007%**	of the total votes at the Meeting

4.8. Amendments to the Regulations on operation of the BOS

The Annual GMS for fiscal year 2026 voted to approve Proposal No. 08 of the BOD on the amendments and supplements to the Regulations on operation of the BOS.

The GMS approved with the following voting results:

Agree:	**72,175,138**	votes, accounting for	**99.9993%**	of the total votes at the Meeting
Disagree:	**0**	votes, accounting for	**0%**	of the total votes at the Meeting
No opinion:	**500**	votes, accounting for	**0.0007%**	of the total votes at the Meeting

4.9. Approval of the amendment to the Plan on the use of treasury shares for sale to employees approved under AGM Resolution No. 10/2025/NQ-DHCD dated October 20, 2025 (hereinafter referred to as the "ESOP 2025 Program")

The Annual GMS for fiscal year 2026 voted to approve the amendment to the ESOP 2025 Program in accordance with Proposal No. 09 of the BOD.

The GMS approved with the following voting results:

Agree:	**66,174,539**	votes, accounting for	**91.6854%**	of the total votes at the Meeting
Disagree:	**5,086,489**	votes, accounting for	**7.0474%**	of the total votes at the Meeting
No opinion:	**914,610**	votes, accounting for	**1.2672%**	of the total votes at the Meeting

4.10. Approval of the plan to issue shares under the Employee Stock Option Program of the Company (hereinafter referred to as the "ESOP 2026 Program")

The Annual GMS for fiscal year 2026 voted to approve the issuance of shares under the ESOP 2026 Program in accordance with Proposal No. 10 of the BOD.

The GMS approved with the following voting results:

Agree:	**66,169,639**	votes, accounting for	**91.6786%**	of the total votes at the Meeting
Disagree:	**5,086,789**	votes, accounting for	**7.0478%**	of the total votes at the Meeting
No opinion:	**919,210**	votes, accounting for	**1.2736%**	of the total votes at the Meeting

4.11. Voting to approve the Meeting Minutes

After listening to the full text of the Minutes of the Meeting, the Meeting unanimously approved the content of the Minutes with **60,183,757** votes in favor, accounting for **100%** of the total votes at the Meeting.

The Minutes of the Annual GMS for fiscal year 2026 of Coteccons Construction Joint Stock Company were taken at 01:10 P.M. on October 20, 2026.

The Minutes are signed by the Presidium and the Meeting Secretaries below.

ON BEHALF OF THE MEETING SECRETARIES

Head of the Meeting Secretaries

DINH THI HONG THAM

ON BEHALF OF THE PRESIDIUM

Chairperson

BOLAT DUISENOV

COTECCONS CONSTRUCTION JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
No.: 02/2026/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 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	SOCIALIST REPUBLIC OF VIETNAM **Independence - Freedom - Happiness** ---ꕥ✱ꕥ---
No.: 03/2026/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 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.

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

BOLAT DUISENOV

COTECCONS CONSTRUCTION JOINT STOCK COMPANY	SOCIALIST REPUBLIC OF VIETNAM **Independence - Freedom - Happiness**
No.: 04/2026/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 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 30th, 2026	VND	1,741,063,791,209
1.1	*Total accumulated Retained Earnings on Consolidated Financial Statements as of June 30th, 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

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

BOLAT DUISENOV

COTECCONS CONSTRUCTION JOINT STOCK COMPANY	SOCIALIST REPUBLIC OF VIETNAM **Independence - Freedom - Happiness**
No.: 05/2026/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 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	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
No.: 06/2026/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 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	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
No.: 07/2026/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 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	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness** ---ꕥ✱ꕥ---
No.: 08/2026/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 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:** 7. A member of the Company's Board of Directors may concurrently be a member of the Board of Directors or	- To comply with the new provision at clause 79, Article 1 of Decree No. 245/2025: *"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's Board of Directors has 03 to 05 members;* *b) At least 02 non-executive members where the company's Board of Directors has 06 to 08 members;* *c) At least 03 non-executive members where the company's Board of Directors has 09 to 11 members."* - To comply with the new provision at clause 78, Article 1 of Decree No. 245/2025: *"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."*

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
	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: *"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.* *10. Pay dividends to shareholders in accordance with law after approval by the annual General Meeting of Shareholders"*
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: *"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.* *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:* *a) The public company is a credit institution;* *b) The shareholder is a subsidiary, in cases where the subsidiary has no shares or capital contribution*

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
		held by the State and contributed capital to or purchased shares of the public company before July 1, 2015; *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:* *a) The public company is a credit institution;* *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.* *c) Where otherwise provided by law.*

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.
Article 5. Scope of business and operations of the Company	**Article 5. Scope of business and operations of the Company**	This amendment aims to broaden the Company's freedom of business in accordance with law, specifically:

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
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.	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.	* Clause 1, Article 7 – Law on Enterprises 2020: *"Article 7. Rights of enterprises:* ***1. To freely conduct business in lines of business not prohibited by law****."* * Clause 1, Article 5 – Law on Investment 2025: *"****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."*
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 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	**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** 4. Convening an extraordinary General Meeting of Shareholders:	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: *"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:* ***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 Shareholders within 60 days from the date the number of members is reduced by more than one-third;***

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
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;	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 damage arising.	***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."*** 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 a General Meeting of Shareholders as prescribed in clause 2 of this Article, within the*

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
		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.****"*
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 the following order: a. When registering shareholders, the Company shall issue to each shareholder or authorized representative with voting	**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 meeting who are present have completed their registration, in the following order:	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 adjusted as follows to conform to clause 5, Article 146 of the Law on Enterprises 2020:

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
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.	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;	*"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***.
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. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Law on Securities.**	***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. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of	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
	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 implementation of a number of articles of the Law on Securities.	**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-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,	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
	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 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	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: *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: ...* *"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 clearly record the refusal of the chairperson or the minute-taker to sign. The persons signing the meeting minutes shall be jointly liable for*

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
	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.	*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.".*
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: *"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**."*
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	**Article 7: Procedures for approving matters by the GMS in the form of an online conference** ***Amend Section 4.3, Clause 4:**	Clarify the treatment of shareholders who attend the General Meeting but do not exercise their voting rights. Accordingly, a shareholder will be

CURRENT REGULATIONS	AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
online GMS but does not cast votes on the System or logs 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.	4.3. Where a shareholder has registered to attend the online 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.	recorded as "not voting" on the relevant matter, 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:	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

CURRENT REGULATIONS	AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
	a. The number of non-executive members of the Company's 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.	of the Law on Enterprises 2020 on the number of 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".	- 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
	*Add new Clauses 11 and 12 after Clause 10: 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. *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*." + 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	**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
3. The 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 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	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 Meeting of Shareholders or the Board of Directors in accordance with the Company's Charter.	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 the Board of Directors in accordance with the company's Charter;

CURRENT REGULATIONS	AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
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.	….. 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.".	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	**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.

required by 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.	

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;	**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
is not required to be a shareholder or employee of the Company. 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	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
5. The Board of Supervisors shall designate one (01) member as its Head. The Head of the Board of 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: a) Remuneration, operating expenses, and other benefits of the Board of Supervisors and of each Board of Supervisors	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	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 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	**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 of Supervisors, the Board of General Directors, and senior managers to declare their interests and related persons as	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
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.	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** ---ꕥ--- *Ho Chi Minh City, 20 October 2026*
No.: 09/2026/NQ-DHCD	

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 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:

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 t 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

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COTECCONS CONSTRUCTION JOINT STOCK COMPANY

COTECCONS CONSTRUCTION JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness** ---ꕥ✱ꕥ---
No.: 10/2026/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 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/ Chief Accountant/ General Directors of subsidiaries with charter capital below VND 200 billion/ Executive Assistants)	32,000

Level	Maximum Allocation (K1)
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	Coefficient
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:

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 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

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REPORT OF THE BOARD OF DIRECTORS
ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR FISCAL YEAR 2026

Pursuant to:

- The Law on Enterprises No. 59/2020/QH14 passed by the National Assembly on 17 June 2020, as amended and supplemented by Law No. 76/2025/QH15 dated 17 June 2025;

- The Law on Securities No. 54/2019/QH14 passed by the National Assembly on 26 November 2019;

- Decree No. 155/2020/ND-CP detailing the implementation of certain provisions of the Law on Securities, as amended and supplemented by Decree No. 245/2025/ND-CP;

- Circular No. 96/2020/TT-BTC guiding information disclosure on the securities market;

- The Charter of Coteccons Construction Joint Stock Company and the Internal Regulations on Corporate Governance;

I. PERFORMANCE OF THE BOARD OF DIRECTORS IN FY2026 (01/07/2025 - 30/06/2026)

1. Achievement of business targets for FY2026

During FY2026, the Company continued to maintain growth momentum and achieved outstanding business performance. These results demonstrate the Company's execution capability, governance effectiveness, and adaptability amid the challenging construction market, while establishing a solid foundation for growth in the coming years.

Indicator	Plan	Actual	Above plan
Total consolidated revenue	30,000	34,340	14.5%
Consolidated profit after tax	700	788	12.6%

Unit: VND billion

2. Report on the implementation of the Resolutions of the General Meeting of Shareholders

During FY2026, the Board of Directors (BOD) continued to serve as the strategic planning, guiding, and supervisory body overseeing the implementation of resolutions and decisions of the General Meeting of Shareholders (GMS).

No.	Resolution No.	Date	Content	Status
1.	01/2025/NQ-DHCD	04/08/2025	Approval of the registration and listing of bonds publicly offered by Coteccons Construction Joint Stock Company in 2025	Completed
2.	02/2025/NQ-DHCD	20/10/2025	Approval of the 2025 annual reports	Completed
3.	03/2025/NQ-DHCD	20/10/2025	Approval of the audited 2025 financial statements and 2025 business results	Completed
4.	04/2025/NQ-DHCD	20/10/2025	Approval of the profit distribution plan and dividend payment	Completed
5.	05/2025/NQ-DHCD	20/10/2025	Approval of the business plan for FY2026 (from 01/07/2025 to 30/06/2026)	Completed
6.	06/2025/NQ-DHCD	20/10/2025	Approval of the report on remuneration of members of the BOD and the BOS for FY 2025 and the total remuneration of members of the BOD and the BOS for FY 2026 (from 01/07/2025 to 30/06/2026)	Completed

No.	Resolution No.	Date	Content	Status
7.	07/2025/NQ-DHCD	20/10/2025	Approval of the selection of the audit firm for the FY2026 financial statements (from 01/07/2025 to 30/06/2026)	Completed
8.	08/2025/NQ-DHCD	20/10/2025	Adjustment of the plan for issuance of shares to increase share capital from owners' equity	Completed
9.	09/2025/NQ-DHCD	20/10/2025	Approval of the plan for issuance of shares to increase share capital from owners' equity	Completed
10.	10/2025/NQ-DHCD	20/10/2025	Approval of the plan to use treasury shares for sale to employees under the Employee Stock Ownership Plan (ESOP)	Not yet implemented
11.	11/2025/NQ-DHCD	20/10/2025	Adjustment of details of certain business lines to comply with foreign ownership ratio requirements	Completed
12.	12/2025/NQ-DHCD	20/10/2025	Dismissal of a BOS member who submitted a resignation letter	Completed

3. Summary of BOD meetings and BOD resolutions

During FY2026, the BOD accompanied and supported the Board of Management (BOM) throughout the implementation of key strategies and core priorities, with continued efforts to raise standards across the construction industry. With flexibility across in-person meetings, online meetings, and written consultations, the BOD held 27 meetings and issued many important resolutions.

No.	Resolution No.	Date	Content	Approval rate
1.	10/2025/NQ-HDQT	09/07/2025	Approval of the full results of the share issuance under the employee stock ownership plan (from treasury shares) pursuant to BOD Resolution 03/2025/NQ-HDQT dated 01/04/2025 and BOD Resolution 06/2025/NQ-HDQT dated 26/05/2025	100%
2.	11/2025/NQ-HDQT	01/08/2025	Approval of the execution of a credit facility agreement with Joint Stock Commercial Bank for Foreign Trade of Vietnam – South Saigon Branch	100%
3.	12/2025/NQ-HDQT	01/08/2025	Approval of the list of members of the Vote Counting Committee for the written consultation of shareholders	100%
4.	13/2025/NQ-HDQT	07/08/2025	Approval of the advance payment of remuneration to the BOD and the BOS	100%
5.	14/2025/NQ-HDQT	07/08/2025	Approval of the implementation of the plan for issuance of shares to increase charter	100%

No.	Resolution No.	Date	Content	Approval rate
			capital from equity as approved by the 2024 Annual General Meeting of Shareholders	
6.	15/2025/NQ-HDQT	29/08/2025	Approval of the record date for preparing the list of shareholders entitled to attend the Annual General Meeting of Shareholders for the fiscal year ended 30 June 2025	100%
7.	16/2025/NQ-HDQT	29/09/2025	Approval of the draft documents to be submitted to the Annual General Meeting of Shareholders for FY2025	100%
8.	17/2025/NQ-HDQT	02/10/2025	Approval of overseas investment activities	100%
9.	18/2025/NQ-HDQT	13/10/2025	Adjustment of the operating capital of Coteccons' branch in Taiwan	100%
10.	19/2025/NQ-HDQT	13/10/2025	Approval of the public offering of Coteccons bonds in 2025 with a maximum total par value of VND 1,400,000,000,000	100%
11.	20/2025/NQ-HDQT	13/10/2025	Approval of the registration dossier for the 2025 public offering of Coteccons bonds	100%
12.	21/2025/NQ-HDQT	17/10/2025	Approval of additional documents to be submitted to the Annual General Meeting of Shareholders for FY2025	100%
13.	22/2025/NQ-HDQT	14/11/2025	Approval of the payment of 2025 dividends in cash	100%
14.	23/2025/NQ-HDQT	14/11/2025	Approval of the implementation of the plan to issue shares to increase share capital from owners' equity	100%
15.	24/2025/NQ-HDQT	14/11/2025	Approval of the handling plan for ESOP shares held by employees who left the Company during the restricted transfer period in accordance with the ESOP Regulations promulgated together with BOD Resolution No. 06/2025/NQ-HĐQT dated 26/05/2025	100%
16.	25/2025/NQ-HDQT	14/11/2025	Approval of the appointment of the Head of the BOD Secretary cum Corporate Governance Officer	100%
17.	26/2025/NQ-HDQT	05/12/2025	Approval of the adjustment of the plan for the 2025 public offering of Coteccons bonds with a maximum total par value of VND 1,400,000,000,000	100%
18.	27/2025/NQ-HDQT	05/12/2025	Approval of the adjustment of the registration dossier for the 2025 public offering of Coteccons bonds	100%

No.	Resolution No.	Date	Content	Approval rate
19.	28/2025/NQ-HDQT	05/12/2025	Approval in principle of the execution of construction contracts with the consortium of Kinh Bac Design and Construction Joint Stock Company and Unicons Investment Construction Company Limited for works and packages under the Gia Binh International Airport Project	100%*
20.	29/2025/NQ-HDQT	30/12/2025	Approval in principle of the acquisition of 100% of the charter capital of GEO Foundations Vietnam Company Limited	100%
21.	30/2025/NQ-HDQT	30/12/2025	Approval of the audit firm for the fiscal year 2026 financial statements of Coteccons Construction Joint Stock Company	100%
22.	01/2026/NQ-HDQT	02/02/2026	Approval of the increase in charter capital and amendment of the Company's Charter upon completion of the first bonus share issuance	100%
23.	02/2026/NQ-HDQT	02/02/2026	Approval of additional authorization granted to the Chairman of the BOD in relation to overseas investment activities	100%
24.	03/2026/NQ-HDQT	26/03/2026	Approval of the issuance of shares to increase share capital from owners' equity	100%
25.	04/2026/NQ-HDQT	04/05/2026	Approval of the dismissal of Deputy General Director Nguyen Van Dua, recovery of ESOP shares, and approval of related-party transactions	100%
26.	05/2026/NQ-HDQT	14/05/2026	Approval of the increase in charter capital and amendment of the Company's Charter upon completion of the second bonus share issuance	100%
27.	06/2026/NQ-HDQT	04/06/2026	Approval of the establishment of the Company's overseas representative office	100%

** BOD members with related interests did not participate in the voting.*

4. Results of supervision of the BOM

Pursuant to the Company's Charter and the Internal Regulations on Corporate Governance, the BOD conducted inspection and supervision of the BOM's management of business operations and implementation of the resolutions of the GMS and BOD during the fiscal year from 01/07/2025 to 30/06/2026, specifically as follows:

a. Supervision of the development, updating, and implementation of the business plan

The BOD supervised the development, updating, and quarterly review of the revenue and profit plan for the fiscal year from 01/07/2025 to 30/06/2026, ensuring that all the Company's activities closely followed the established strategic direction.

b. Supervision of Internal Control and Enterprise Risk Management Activities

The BOD defines its primary role in risk management as approving the risk appetite for each key area of the Company and overseeing the operation of the three-lines model: the first line consists of project units and the management team, which directly operate within the approved limits; the second line is the risk management function, which monitors compliance with those limits; and the third line is internal audit, which ensures independence across the entire system. In FY2026, the BOD will continue to direct the enhancement of the enterprise risk management system toward an integrated approach, linking strategic, financial, project, human resources, technology, and ESG risks under a common reporting framework.

c. Supervision of information disclosure and corporate governance principles

Under the supervision of the BOD, Coteccons continued to strictly comply with information disclosure requirements and continuously improve its governance standards in line with best practices. These efforts were recognized as the Company again met the 2026 Information Disclosure Standards under the IR Awards, marking the sixth consecutive year of fully meeting the criteria for information transparency on the securities market. At the same time, the Company was recognized among the Top 3 companies with the most favored Investor Relations (IR) activities by investors, and among the Top 3 mid-cap companies with IR activities most highly rated by financial institutions.

In addition, the Company continued to enhance the quality of its Investor Relations (IR) activities by holding Shareholders' Day 2026 on 15 June 2026. This annual event is one of the key forums for the Management to update shareholders and investors on business results, share the long-term development direction, and strengthen open dialogue on the Company's strategy, governance and prospects beyond the framework of the Annual General Meeting of Shareholders.

Notably, during FY2026, Coteccons was honored for the first time in the "Top 10 Best Corporate Governance Companies" - Mid-Cap group (VLCA 2025). This award features an independent evaluation system and high standards, the entire selection process is assessed by an independent judging panel, reviewed by Big 4 audit firm, and directly reviewed by the Ho Chi Minh City Stock Exchange (HOSE) and the State Securities Commission. This result recognizes the Company's continuous efforts in governance innovation, raising transparency standards, promoting sustainable development, and affirming Coteccons' pioneering role in the construction industry. In addition, the Company was also recognized among the Top 50 companies committed to enhancing corporate governance under the initiative implemented by VIOD.

d. Direction and supervision of the sustainable development program

Committed to its sustainable development objectives, the BOD directed and supervised the implementation of the Company's sustainability programs in line with its long-term development orientation. In addition, the Sustainability (ESG) Subcommittee operated proactively and systematically, ensuring that all of the BOD's sustainability policies were closely monitored, implemented on target, and transparently reflected in reports prepared under international standards. As a result, Coteccons' ESG initiatives are not merely commitments but are measured by tangible impacts.

In 2026, Coteccons continued to receive numerous awards and recognition in the field of sustainable development. These achievements demonstrate the effectiveness of the sustainability strategy

developed and consistently directed by the BOD and reflect the efforts of the Executive Board and the Sustainability Subcommittee in implementing ESG initiatives in practice. Notable results include:

- 68,110,908 safe working hours across 89 Coteccons projects
- More than 350 employees trained in greenhouse gas inventory and 334,845.43 tonnes of CO_2e reduced through the use of green materials
- More than 40,000 gifts presented to workers under the Xay Tet program
- 1,263 free health check-ups for workers
- 218 scholarships awarded to workers' children
- 33,063 native trees planted from 2022 to 2025 to restore headwater forests
- VND 12.74 billion generated from the recovery and recycling of scrap steel at construction sites
- Top 20 Companies in the Vietnam Sustainability Index (VNSI)
- Top 100 Sustainable Enterprises in Vietnam (CSI)
- Top 50 Outstanding Sustainable Enterprises in Vietnam 2026 (Top 50 CSA)
- Top 10 Green ESG Enterprises in Vietnam by Industry (ESG10)
- Top 17 Pioneering Sustainable Enterprises in Vietnam's construction industry 2026 (VSCF 2026)
- Innovation Award by Nhan Dan Newspaper
- Enterprise for the Community Award (Saigon Times CSR 2025)

e. Supervision of related-party transactions

The BOD supervised related-party transactions, ensuring full compliance with legal regulations and corporate governance principles. Based on the transparency principle that runs throughout Coteccons' operations, related-party transactions (including transactions with subsidiaries and parties related to insiders, etc.) were fully and promptly reported for the BOD's review and decision based on complete, fair, and transparent information.

f. Monitoring the Independent Audit

In FY2026, the BOD approved the appointment of Ernst & Young Vietnam Limited (EY) as the independent auditor for the Company's FY2026 financial statements (Resolution No. 30/2025/NQ-HĐQT dated December 30, 2025), based on the proposal of the Board of Supervisors (BOS) and taking into account its independence, objectivity, and professional competence appropriate to the Company's increasingly expanding scale of operations.

5. Remuneration of the BOD, the BOS, and the BOM

The remuneration of the BOD, the BOS, and the BOM for FY2026 has been disclosed in the audited financial statements for FY2026.

6. Report on related-party transactions conducted in fiscal year 2026

- The procedures for approval of transactions between the Company and related parties were strictly implemented in accordance with the Law on Enterprises, Law on Securities, the Company's Charter and Internal Regulations on Corporate Governance.
- The list of the Company's related parties and transactions between the Company and related parties approved by the BOD has been listed and disclosed in the Company's 2026 Semi-Annual Corporate Governance Report and the 2026 audited financial statements.

7. Overall assessment of the Subcommittees' activities

The Subcommittees under the BOD effectively fulfilled their role of supporting the BOD in performing its governance, supervisory, and decision-making functions, particularly on matters requiring in-depth analysis and multi-dimensional perspectives. By leveraging the diverse expertise, capabilities and experience of

BOD members, the Subcommittees proactively conducted research, assessment and provided in-depth recommendations, thereby enhancing the quality of discussions and the basis for BOD's decision-making. As the "extended arms" of the BOD, the Subcommittees not only provided in-depth handling of key groups of issues but also strengthened supervisory capacity, enabled early identification of risks and opportunities, and ensured that important matters were considered comprehensively, objectively, and systematically. Accordingly, the activities of the Subcommittees contributed to enhancing corporate governance quality, strengthening transparency and accountability, and supporting BOD in making timely, prudent and appropriate decisions in line with the Company's long-term development direction.

Specifically, in FY2026:

- Strategy Committee focused on evaluating international market expansion opportunities and assessing the effectiveness of M&A transactions based on strategic alignment, revenue and profit synergies, and capital efficiency.
- Audit and Risk Committee supervised the internal control system, internal and independent audit activities, and recommended improvements to the enterprise risk management framework.
- Sustainability Committee supervised the ESG strategy and the progress of sustainability initiatives, directly contributing to the results presented above.
- Remuneration and Human Resources Committee provided advice on the Company's remuneration policies and human resources development.

8. Report on the activities of each BOD member in FY 2026

During Fiscal Year 2026, the BOD members demonstrated a strong sense of responsibility, professionalism and governance capabilities, proactively participating in the Company's strategic direction, supervision and decision-making processes, thereby contributing to effective management, risk control and sustainable shareholder value creation. Specifically:

- Fully and responsibly participated in BOD meetings; provided substantive opinions and made timely decisions on key matters.
- Applied their expertise and experience to set strategic direction, supporting the Executive Board in effectively delivering business objectives and creating long-term value for shareholders.
- Proactively kept up to date with governance, legal, and market knowledge, continuously improving governance and supervisory capabilities.
- Strengthened supervision of related-party transactions, ensuring transparency, fairness, and compliance.
- Fully performed their assigned functions and duties; coordinated effectively with the BOD Subcommittees, contributing to the Company's governance quality and risk control capabilities.

II. ORIENTATION OF THE BOD'S ACTIVITIES IN FISCAL YEAR 2027

The theme of FY2027 is "DISCIPLINE – From growth to quality growth". The BOD aims to lead Coteccons into a more sustainable growth phase, focusing on improving the quality of growth through stronger governance, enhanced profitability, disciplined capital and risk management, and improved execution capabilities.

Strategic priorities for FY2027

1. Enhance Governance & Strengthen Collaboration through Standard Operating Procedures (SOPs)
2. Protect quality growth in core construction & build future engines
3. Grow Human Capital
4. Grow the Brand
5. Grow Partners

The Company's BOD proposes the following targets to the AGM for FY2027:

No.	Indicator	Unit	Plan for fiscal year 2027	vs. fiscal year 2026 actual
1.	Consolidated revenue	VND billion	42,000	Up 22%
2.	Consolidated profit after tax	VND billion	1,050	Up 34%

Respectfully submitted to the General Meeting of Shareholders for review, discussion, and approval

Ho Chi Minh City, 25 September 2026

On behalf of the Board of Directors

Chairman

BOLAT DUISENOV

REPORT OF THE INDEPENDENT MEMBER OF THE BOARD OF DIRECTORS AT THE ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR FISCAL YEAR 2026

Pursuant to:

- *The Law on Enterprises No. 59/2020/QH14 passed by the National Assembly on June 17, 2020; Law No. 76/2025/QH15 dated June 17, 2025 amending and supplementing certain articles of the Law on Enterprises;*
- *The Law on Securities No. 54/2019/QH14 passed by the National Assembly on November 26, 2019;*
- *Decree No. 155/2020/ND-CP detailing the implementation of certain articles of the Law on Securities (as amended and supplemented by Decree No. 245/2025/ND-CP);*
- *Circular No. 96/2020/TT-BTC guiding information disclosure on the securities market;*
- *The Charter of Coteccons Construction Joint Stock Company and the Internal Regulations on Corporate Governance.*

I, Tan Chin Tiong, Independent Member of the Board of Directors of Coteccons Construction Joint Stock Company since 29 June 2017 and concurrently Head of the Audit and Risk Sub-Committee under the Board of Directors, hereby submit to the Annual General Meeting of Shareholders my independent assessment report on the Board's activities during fiscal year 2026, as follows.

This report reflects my personal independent assessment pursuant to Article 277 of Decree No. 155/2020/ND-CP, it is a supplementary report and does not replace the Company's Corporate Governance Report or the Report of the Board of Supervisors.

I. ASSESSMENT OF THE BOARD OF DIRECTORS' ACTIVITIES IN FY2026

1. Meetings of the Board of Directors

During Fiscal Year 2026, the Board of Directors held 27 meetings. I personally attended all 27 of the 27 meetings, achieving a 100% attendance rate. The Board of Directors maintained a flexible approach to convening meetings, appropriate to practical requirements, thereby ensuring that information exchange, updates, and the review and decision-making on matters within its authority were carried out promptly and swiftly, meeting the Company's operational needs and business opportunities. Meeting materials were provided in full, giving members of the Board of Directors adequate time to review them before voting. The decision-making process was conducted transparently, and dissenting opinions were fully recorded in the meeting minutes.

2. Resolutions and Decisions of the Board of Directors

The Board of Directors adopted 27 resolutions during Fiscal Year 2026; all approved with a 100% approval rate. Resolutions were disclosed in a timely manner in accordance with Circular No. 96/2020/TT-BTC. I note that the implementation of these resolutions has been carried out in full, with no adopted resolution remaining unimplemented as of the date of this report.

3. Assessment of the Board of Management's performance

The Board of Management maintained strong project execution capability amid volatile market conditions, as reflected in the FY2026 business results: revenue of approximately VND 34,340 billion (increase of 38% compared with Fiscal Year 2025); and profit after tax of approximately VND 788 billion (increase of 73% compared with Fiscal Year 2025 and equivalent to 113% of the annual target), and the backlog reached approximately VND 70,000 billion. No material violations or errors in management and operations were recorded by regulatory authorities.

4. Compliance with Law, the Charter and Internal Regulations; Transparency and Information Disclosure

The Board of Directors maintained oversight of the implementation of resolutions, information disclosure, legal compliance, and related-party transactions. Information disclosure during FY2026 was carried out in accordance with Circular No. 96/2020/TT-BTC.

5. Oversight of Related-Party Transactions

During fiscal year 2026, transactions between the Company and members of the Board of Directors, the Board of Management, other executives, and their related persons were conducted in accordance with the Law on Enterprises, the Law on Securities, the Company's Charter, and internal corporate governance regulations; the list of such transactions was disclosed in the corporate governance report and the financial statements.

6. Strategic Direction and Risk Governance of the Board of Directors

In my independent oversight capacity, I believe that the primary responsibility of the Board of Directors is to clearly establish the Company's risk appetite for each material area, including acceptable levels of financial leverage, concentration thresholds for customers or projects, and acceptable levels of risk when expanding into new markets, supported by an operating oversight mechanism based on the Three Lines Model: the first line comprises project units and the Board of Management operating within approved limits; the second line comprises the risk management function, which monitors compliance with those limits; and the third line comprises internal audit, which provides independent assurance over the overall system. With reference to international practices, I recommend that the Company continue to enhance its framework in alignment with COSO ERM, integrating strategic, financial, project, human resources, technology and ESG risks into a unified reporting framework.

7. Coordination among the Board of Directors, Board of Management, Subcommittees and Board of Supervisors

During its activities, the Board of Directors maintained effective coordination with the Board of Management, its Subcommittees and the Board of Supervisors. The specialized Subcommittees (Strategy; Remuneration and Human Resources; Audit and Risk; and Sustainable Development) operated effectively and enabled the Board of Directors to conduct in-depth consideration of specific areas of expertise rather than limiting discussions to matters at a general level.

II. ACTIVITIES IN THE CAPACITY OF HEAD OF THE AUDIT AND RISK SUB-COMMITTEE

(The content below is reported in line with good governance practice, to enhance transparency for shareholders and international investors. It is not a mandatory obligation under Article 284 of Decree No. 155/2020/ND-CP, which applies to companies organized under a model with an Audit Committee in place of Board of Supervisors, whereas Coteccons continues to maintain a separate Board of Supervisors under its current Charter.)

1. Results of oversight of the internal control and internal audit systems

The Company performed its internal audit function during Fiscal Year 2026. Pursuant to Article 4 of Decree No. 05/2019/ND-CP, internal audit has three objectives: assessing the effectiveness of the internal control system; assessing risk management and governance processes; and assessing the extent to which the organization's strategic objectives have been achieved. The role of internal audit should not be limited to identifying issues but should also include monitoring the full implementation of post-audit recommendations.

2. Results of oversight of the independent audit

During Fiscal Year 2026, the Board of Directors approved the appointment of Ernst & Young Vietnam Company Limited as the independent audit firm for the Company's financial statements for Fiscal Year 2026 (Resolution No. 30/2025/NQ-HDQT dated 30 December 2025), based on the recommendation of the Board of Supervisors and taking into account the auditor's independence, objectivity and professional competence appropriate to the Company's expanding scale of operations.

3. Recommendations

I recommend that the Company continue to standardize the boundaries of authority and the internal control and audit systems applicable to subsidiaries recently formed through M&A, in order to prevent these entities from operating with data isolated from the Company's overall governance framework.

III. PERSONAL CONTRIBUTIONS IN THE ROLE OF INDEPENDENT OVERSIGHT AND PROFESSIONAL SUPPORT

During Fiscal Year 2026, I attended all meetings of the Board of Directors and contributed my views on investment, M&A and international market expansion proposals, with particular focus on the following considerations: the underlying assumptions and supporting data; the worst-case scenario; the impact on cash flow and the Company's risk appetite; lower-risk alternatives; and accountability mechanisms during implementation. In my capacity as Head of the Audit and Risk Subcommittee, I provided professional support to the Board of Directors and the Board of Management in assessing the internal control system and overseeing the independent audit process.

IV. PLAN OF ACTIVITIES FOR FISCAL YEAR 2027

In my capacity as an Independent Member of the Board of Directors and in alignment with the Board of Directors' overall plan of activities, I intend to undertake the following activities in Fiscal Year 2027:

1. Continue overseeing the enhancement of the enterprise risk management system in alignment with the COSO ERM framework;
2. Promote the clear establishment of risk appetite thresholds and the implementation of the Three Lines Model across the organization;
3. Oversee the standardization of governance, accounting and internal audit practices for subsidiaries established or acquired through M&A transactions;
4. Continue overseeing the quality of services provided by the independent auditor during the audits conducted in 2027; and
5. Attend all meetings of the Board of Directors and perform other duties as assigned.

V. CONCLUSION

Based on my independent assessment, I consider that the Board of Directors of the Company operated effectively during Fiscal Year 2026, complied with applicable laws and the Company's Charter, and continued to enhance its risk management and internal control capabilities in a manner commensurate with the Company's increasing scale and complexity.

The above constitutes my Report on Activities and Assessment as an Independent Member of the Board of Directors for Fiscal Year 2026.

I wish the Meeting every success.

Ho Chi Minh City, 25 September 2026

Independent Member of the Board of Directors

TAN CHIN TIONG

REPORT OF THE INDEPENDENT MEMBER OF THE BOARD OF DIRECTORS AT THE ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR FISCAL YEAR 2026

Pursuant to:

- *The Law on Enterprises No. 59/2020/QH14 passed by the National Assembly on June 17, 2020; Law No. 76/2025/QH15 dated June 17, 2025 amending and supplementing certain articles of the Law on Enterprises;*
- *The Law on Securities No. 54/2019/QH14 passed by the National Assembly on November 26, 2019;*
- *Decree No. 155/2020/ND-CP detailing the implementation of certain articles of the Law on Securities (as amended and supplemented by Decree No. 245/2025/ND-CP);*
- *Circular No. 96/2020/TT-BTC guiding information disclosure on the securities market;*
- *The Charter of Coteccons Construction Joint Stock Company and the Internal Regulations on Corporate Governance.*

I, Tong Van Nga, Independent Member of the Board of Directors of Coteccons Construction Joint Stock Company since 26 April 2021, drawing on my in-depth expertise in the construction industry, hereby submit to the Annual General Meeting of Shareholders my independent assessment report on the Board's activities during fiscal year 2026, as follows.

This report reflects my personal independent assessment pursuant to Article 277 of Decree No. 155/2020/ND-CP, it is a supplementary report and does not replace the Company's Corporate Governance Report or the Report of the Board of Supervisors.

I. ASSESSMENT OF THE BOARD OF DIRECTORS' ACTIVITIES IN FY2026

1. Meetings of the Board of Directors

During Fiscal Year 2026, the Board of Directors held 27 meetings. I personally attended all 27 of the 27 meetings, achieving a 100% attendance rate. Meeting materials were provided in full, giving members of the Board of Directors adequate time to review them before voting.

2. Resolutions and Decisions of the Board of Directors

The Board of Directors adopted 27 resolutions during Fiscal Year 2026, all approved with a 100% approval rate. Resolutions were disclosed in a timely manner in accordance with Circular No. 96/2020/TT-BTC. I note that the implementation of these resolutions has been carried out in full, with no adopted resolution remaining unimplemented as of the date of this report.

3. Assessment of the Board of Management's performance

Amid a volatile construction market, I consider that the Board of Management demonstrated strong organizational and execution capability. The Company's financial performance in Fiscal Year 2026 recorded significant improvements: revenue of approximately VND 34,340 billion (increase of 38% compared with Fiscal Year 2025); and profit after tax of approximately VND 788 billion (increase of 73% compared with Fiscal Year 2025 and equivalent to 113% of the annual target), and the backlog reached approximately VND 70,000 billion. Notably, cash flow from operating activities improved significantly, turning from negative VND 1,153 billion in Fiscal Year 2025 to positive VND 829 billion in Fiscal Year 2026. This represents a positive indicator of the quality of growth, demonstrating that the Company's business performance was not only reflected in its reported earnings but was also supported by its ability to generate actual cash flows from its core operations.

I would note that the Company's “quality growth” objective should continue to be measured against a broader set of indicators in parallel: actual profit margins by project, the timeliness of receivables collection,

operating cash flow, the degree of control over work-in-progress and inventory, the quality and payment capacity of project owners, and the proportion of projects completed on budget, on schedule, to specification, and safely.

4. Compliance with Law, the Charter and Internal Regulations; Transparency and Information Disclosure

The Board maintained oversight of resolution implementation and information disclosure in accordance with Circular No. 96/2020/TT-BTC. On the evolving legal framework, I note that the amended Land Law, Housing Law, and Law on Real Estate Business impose more stringent requirements for verifying a project's legal standing before signing a contract. The Company should ensure strict compliance with these new due-diligence requirements.

5. Oversight of Related-Party Transactions

During fiscal year 2026, transactions between the Company and members of the Board of Directors, the Board of Management, other executives, and their related persons were conducted in accordance with the Law on Enterprises, the Law on Securities, the Company's Charter, and internal corporate governance regulations.

6. Strategic Direction and Risk Governance of the Board of Directors

In my independent oversight capacity, I recommend that a key priority be the development of an integrated enterprise risk management system connecting the entire process from tendering through construction, finance, safety and ESG: the Board of Directors approves the risk appetite, the Board of Management is accountable for operational risk management (the first line of defense), the risk and legal functions provide oversight (the second line), and internal audit performs independent assurance (the third line). I further recommend establishing a policy-monitoring and early-warning mechanism connecting the legal, business development, finance, bidding, and construction functions, so that the Company can adapt to the new legal framework governing land and housing.

7. Coordination among the Board of Directors, Board of Management, Subcommittees and Board of Supervisors

I acknowledge the effective coordination among the Board of Directors, the Board of Management, the specialized Subcommittees and the Board of Supervisors during Fiscal Year 2026, as demonstrated by the Board of Directors' and Board of Management's consideration of recommendations made by the Board of Supervisors in the process of formulating expansion strategies.

II. CONSTRUCTION INDUSTRY EXPERTISE CONTRIBUTED IN THE INDEPENDENT OVERSIGHT ROLE

1. Opportunities and Risks Arising from Macroeconomic Policy and Public Investment

The 2026–2030 medium-term public investment plan, with capital of approximately VND 8.22 quadrillion, presents a substantial opportunity in public investment and infrastructure, but calls for a governance framework distinct from that of traditional civil construction: the capacity to bid for state-funded projects, contract management, acceptance documentation, personnel experienced in working with government authorities, and specialized equipment and technology. In my assessment, this is a direction that warrants careful preparation before the Company expands its participation.

2. Assessment of Technology Direction and Construction Methods

I view positively the Board of Management's direction in advancing modular and prefabricated construction to optimize speed, quality, and controllability simultaneously, as well as its efforts to integrate AI and to consider a significant expansion into technology and infrastructure sectors in line with the inevitable evolution of the global construction industry.

3. Assessment of Long-Term Competitive Advantage

In my view, Coteccons' sustainable competitive advantage does not lie in submitting the lowest bid, but rests on six factors: a reputation for quality, schedule, and safety; the capacity to execute technically complex projects; an integrated ecosystem of services and technical capabilities; long-term relationships with customers, suppliers, and subcontractors; the strength of its people and project management systems; and financial health and cash-flow discipline. I recommend that the Company maintain a clear "bid/no-bid" framework and remain prepared to decline projects that carry legal risk, uncertain funding, unfavorable payment terms, or bid pricing that does not adequately reflect the risk involved.

III. PERSONAL CONTRIBUTIONS IN THE ROLE OF INDEPENDENT OVERSIGHT AND PROFESSIONAL SUPPORT

During Fiscal Year 2026, I attended all meetings of the Board of Directors and contributed professional analysis on the impact of new legal policies on the Company's operations, assessed the feasibility of opportunities to expand into public investment and infrastructure, and provided advice on the Company's long-term strategic direction based on my extensive experience in the construction industry.

IV. PLAN OF ACTIVITIES FOR FISCAL YEAR 2027

In my capacity as an Independent Member of the Board of Directors and in alignment with the Board of Directors' overall plan of activities, I intend to undertake the following activities in Fiscal Year 2027:

1. Promote the development of an integrated enterprise risk management system and a Board-level dashboard covering five groups of indicators: (i) project progress and profitability; (ii) receivables and cash flow; (iii) legal matters, disputes and compliance; (iv) safety, environmental and social matters; and (v) key personnel and succession planning;
2. Oversee the establishment of a policy monitoring and early-warning mechanism to enable the Company to adapt to the evolving legal framework governing land and housing;
3. Recommend a remuneration mechanism for the Board of Management that appropriately balances revenue, profitability, cash flow, safety, ESG performance and people development;
4. Oversee the strategic direction for restructuring the civil construction and housing segment, with priority given to the rental social housing segment; and
5. Attend all meetings of the Board of Directors and perform other duties as assigned.

V. CONCLUSION

Based on my independent assessment, I consider that Coteccons is building its foundations in the right direction, grounded in transparent governance, financial discipline, occupational safety and respect for people as fundamental principles that must not be compromised. In my capacity as an Independent Member of the Board of Directors, I remain committed to exercising objective oversight and maintaining sound governance discipline, to safeguard the Company's resources and the lawful interests of our Shareholders.

The above constitutes my Report on Activities and Assessment as an Independent Member of the Board of Directors for Fiscal Year 2026.

I wish the Meeting every success.

Ho Chi Minh City, 25 September 2026

Independent Member of the Board of Directors

TONG VAN NGA

REPORT OF THE BOARD OF SUPERVISORS
ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR FISCAL YEAR 2026

I. REPORT ON THE ACTIVITIES OF BOS IN FY2026 (01 July 2025 – 30 June 2026)

1. The activities of BOS

a. Information about member of BOS:

No.	Members of BOS	Position	The date of becoming/ ceasing to be the member of the BOS
1.	Mr. Nguy Gia Hoang	Head of BOS	Appointed on 20 Oct 2025
2.	Mr. Zhaidarzhan Zatayev	Member of BOS	Appointed on 25 Apr 2022
3.	Mr. Vu Hoang Nam	Member of BOS	Appointed on 20 Oct 2025
4.	Mr. Tran Van Thuc	Head of BOS	Dismissed on 20 Oct 2025
5.	Mr. Doan Phan Trung Kien	Member of BOS	Dismissed on 20 Oct 2025

There were changes in the composition of the BOS during FY2026.

Shareholding ratio of BOS members in the charter capital as at June 30, 2026

- Mr. Nguy Gia Hoang: 0%.
- Mr. Zhaidarzhan Zatayev: 0%.
- Mr. Vu Hoang Nam: 0.004%

b. BOS meetings

- **No. of meetings and rate of attendance, voting**

No.	Members of BOS	No. of meetings attended	Meeting attendance rate	Voting rate
1.	Mr. Nguy Gia Hoang	5	100%	100%
2.	Mr. Zhaidarzhan Zatayev	5	100%	100%
3.	Mr. Vu Hoang Nam	5	100%	100%

- **Detailed BOS' meeting contents**

No.	Meetings	Date	Contents
1.	Meeting no. 01	29/10/2025	Appointment of Mr. Nguy Gia Hoang as Head of the Supervisory Board for the 2022 – 2027 term.
2.	Meeting no. 02	10/12/2025	Assessment and selection of the audit firm for FY2026.
3.	Meeting no. 03	03/03/2026	Reviewed and discussed the Internal Audit Plan.
4.	Meeting no. 04	04/04/2026	Reviewed and discussed the internal audit report prior to its issuance.
5.	Meeting no. 05	25/06/2026	Discussed the BOS' 2026 performance assessment and 2027 operating plan.

2. Supervisory/ coordination activities of BOS with BOM, BOD, and Shareholders

- The BOS attended management meetings of the Company to oversee the direction and instructions issued by BOD/ BOM to BU/departments.
- The BOS developed the operating plan for FY2026 and submitted it to BOD/ BOM, and to direct relevant departments to coordinate with BOS in implementation.
- The BOS coordinated with the Internal Audit to conduct audits of departments and project sites.
- Quarterly submitted reports assessing the Company's financial position and operational performance.

3. Details of activities performed by the BOS in FY2026 in relation to the supervision of BOD/ BOM

Time	Contents
19/09/2025	Submit a report assessing the company's performance for the fiscal year 2025.
22/10/2025	Submit a performance review of the subsidiary Unicons.
29/10/2025	Submit the minutes of the Supervisory Board meeting regarding the appointment of the head of the Supervisory Board.
29/11/2025	Submit a report assessing the company's performance for Quarter I FY2026.
10/12/2025	Submit the minutes of the Supervisory Board meeting regarding the selection of external auditor.
31/12/2025	Submit assessments of the company's performance through 9 audits (period 01/07/2025 – 31/12/2025).
03/01/2026	Submitted a risk assessment report on environmental management practices on Coteccons' projects.
04/03/2026	Issued a notification to the RCA Board regarding coordination of an internal audit.
06/04/2026	Submitted the internal audit report.
30/04/2026	Submitted recommendations regarding the assessment of the current subcontractor and supplier selection process.
13/05/2026	Submitted Q3 FY2026 assessment report on the Company's operating performance.
15/06/2026	Submitted the project audit report for Unicons, including assessments and recommendations
29/06/2026	Submitted recommendations regarding unannounced compliance inspections conducted at Coteccons' projects

II. ASSESSMENT OF THE IMPLEMENTATION OF THE BUSINESS PLAN FOR FY2026 AND KEY FINANCIAL INDICATORS

1. Assessment of the implementation of the business plan for FY2026:

Unit: bil VND

	YE2026	Vs. same period in YE2025	Vs. business plan
Revenue	34,340	↑ **38.0%** (vs. 24,885)	↑ **114.5%** (vs. 30,000)
Profit after tax	788	↑ **72.7%** (vs. 456)	↑ **112.6%** (vs. 700)

2. Key financial indicators

No.	Indicators	Unit	YE2026	YE2025
I	**Profit margin**			
1	Gross profit margin	%	4.21	3.28
2	PBT/revenue	%	2.97	2.22
3	PBT/equity	%	10.57	6.16
4	PBT/total asset	%	2.64	1.86

No.	Indicators	Unit	YE2026	YE2025
II	**Efficiency ratios**			
1	Inventory turnover days	Days	88	69
2	Days receivables outstanding	Days	172	205
3	Days payable outstanding	Days	276	265
III	**Liquidity**			
1	Current ratio	Times	1.33	1.35
2	Quick ratio	Times	0.97	1.06
3	Leverage (Total liabilities to equity)	%	3.01	2.31

III. BOS'S RECOMMENDATIONS:

1. Business performance for FY2026

The Company exceeded its revenue and profit targets; and operating cash flow also improved in FY2026. Specifically, during FY2026, cash flow from operating activities recorded a VND 829 billion (compared with the same period last year a negative VND 1,154 billion). To achieve this, the projects have made concerted efforts to accelerate cash collections and enhance receivables management. Nevertheless, inventory levels continued to increase, while several ongoing projects fell into a loss-making position.

To improve the cash flow position in FY 2027, the Company should continue to closely monitor and manage cash flows by: (i) Control of project progress and inventory levels at construction sites; and (ii) Identification and control of projects classified as "red zone" projects.

2. Strengthening working capital control and addressing liquidity pressures

The Company should pay particular attention to accounts receivable, inventories, and debt obligations, as these factors may increase the amount of capital tied up in operations, lengthen the cash conversion cycle, and place significant pressure on the Company's cash flows.

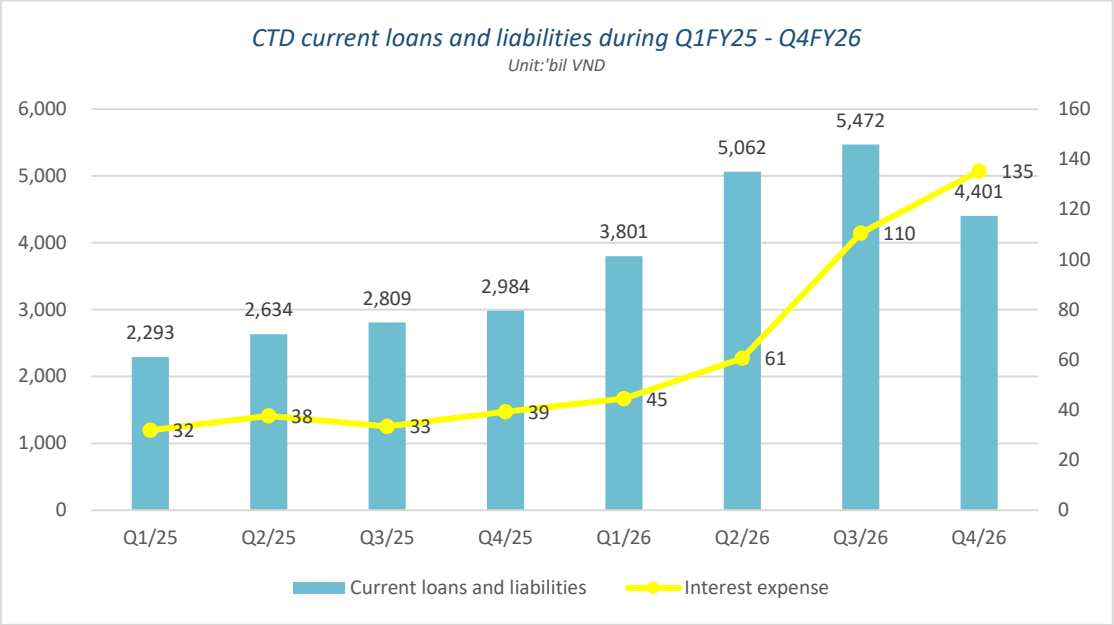
Increase in Accounts Receivables: Trade receivables amounted to VND 15,326 billion in fiscal year 2026, representing an increase of 3% compared to the previous year and 37.4% compared to fiscal year 2024. This growth has adversely affected operating cash flows, while the Company remains obligated to meet payments for operating expenses, subcontractors, suppliers, employees, and other financial commitments.

The risk becomes more pronounced when receivables are concentrated among a limited number of major customers. In such circumstances, the Company may need to rely more heavily on borrowings or short-term financing sources to compensate for the capital tied up in outstanding receivables, thereby increasing financing costs and liquidity risks.

Significant Increase in Inventories: Inventories increased substantially from VND 5,964 billion to VND 9,906 billion in fiscal year 2026, equivalent to a year-on-year increase of 66.1%. The rise in construction work in progress and the value of projects pending acceptance, settlement, and collection has created considerable pressure on cash flow, as costs have already been incurred while cash inflows from customers have yet to be realized. In addition to the increased capital requirement, prolonged inventory holding periods may lead to a higher risk of value impairment, additional storage and preservation costs, losses, and the need for inventory provisions.

Debt and Interest Expense: The Company's borrowing levels have increased rapidly, giving rise to significant financial and liquidity risks. Short-term borrowings rose sharply to VND 4,401 billion in 2026, an increase of approximately 47.5% compared to 2025. Meanwhile, interest expense surged by 146.6%, from VND 143 billion to VND 351 billion, reflecting the growing burden of financing costs.

This capital structure increases liquidity risk, particularly in circumstances where operating cash flows have not improved at a commensurate pace with the growth in borrowing and financing obligations.



Considering the above, the Management should focus on three key objectives: **(1) Accelerating cash collections → (2) Releasing tied-up working capital → (3) Reducing the need for borrowings**.

Effective management of trade receivables and inventory should be regarded as the fundamental solution to improving cash flow, rather than continuing to increase short-term borrowings to cover working capital shortfalls. Strengthening cash flow management in this direction will contribute to **reducing financing costs, improving the Company's liquidity position, and enhancing its financial flexibility and self-sufficiency**.

3. **Enhanced oversight of red zone projects**

The Board of Supervisors (BOS) notes that the decline in profit margins of certain projects during implementation has adversely affected the Company's overall business performance. Therefore, the Company should strengthen its mechanisms for the early identification and control of projects at risk of being classified as **"Red Zone"**, with a view to preventing and mitigating cost overruns during project implementation.

First, the RCA Division should take the lead, in coordination with relevant functional departments, in developing and establishing a consistent set of criteria for classifying **Red Zone projects**, covering key aspects including financial performance, project schedule, construction and technical performance, safety and security, quality, and other relevant factors. Based on these criteria, the Company should establish appropriate control measures and response mechanisms for submission to the Management Board for approval and consistent implementation across the Company.

The assessment and classification of Red Zone projects should be conducted periodically. At the same time, any project showing signs of significant risk should be promptly reported to the Management Board for timely intervention and corrective actions. This approach will help mitigate further deterioration in project profitability and safeguard the Company's overall business performance.

4. **Prudent oversight of bond issuance proceeds**

On February 5, 2026, Coteccons announced the successful issuance of 14 million bonds, with a total value of VND 1,400 billion, a three-year tenor from January 30, 2026, a fixed interest rate of 9% per annum, and interest payments made semi-annually. The bond issuance contributes to diversifying the

Company's funding sources, strengthening liquidity, and supporting its funding requirements for business operations.

However, the Board of Supervisors notes that the Board of Directors should strengthen its oversight of the utilization of the VND 1,400 billion in proceeds, ensuring that the funds are used for their intended purposes, efficiently, and in accordance with the approved financial plan. The Company should establish a specific capital allocation and utilization plan, while periodically assessing the effectiveness of capital utilization and the cash flow-generating capacity of the activities financed by these proceeds.

In addition, the Company should proactively develop a cash flow plan to ensure sufficient resources to meet periodic bond interest payments and repay the principal upon maturity. These measures will help mitigate liquidity risks while maintaining CTD's reputation and creditworthiness in the market.

Ho Chi Minh City, 25 September 2026

ON BEHALF OF BOS

HEAD OF BOS

NGUY GIA HOANG

PROPOSAL No.1

Re: Annual Reports for Submission to the FY2026 AGM

To: Esteemed Shareholders of Coteccons Construction Joint Stock Company

- *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 few articles of the Law on Enterprises, and its implementing regulations;*
- *Pursuant to the Securities Law No. 54/2019/QH14 dated 26th November 2019 and guiding regulations;*
- *Pursuant to the Company's Charter of Coteccons Construction Joint Stock Company.*

The Board of Directors of Coteccons Construction Joint Stock Company would like to submit to the Annual General Meeting of Shareholders for FY2026 (AGM) for consideration and approval:

1. Report on the Activities of the Board of Directors in FY2026 and the Activity Plan for FY2027.
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 in FY2026 and the Activity Plan for FY2027.

The Board respectfully submits the above matters to the AGM for consideration, discussion and approval.

Ho Chi Minh City, 25 September 2026

ON BEHALF OF BOARD OF DIRECTORS

Chairman

BOLAT DUISENOV

PROPOSAL No.2

Re: Audited Financial Statements for FY2026 and the Audited Report on the Use of Proceeds from the Public Bond Offering

To: Esteemed Shareholders of Coteccons Construction Joint Stock Company

- *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 few articles of the Law on Enterprises, and its implementing regulations;*
- *Pursuant to the Securities Law No. 54/2019/QH14 dated 26th November 2019 and guiding regulations;*
- *Pursuant to the Company's Charter of Coteccons Construction Joint Stock Company.*

The Board of Directors of Coteccons Construction Joint Stock Company would like to submit to the Annual General Meeting of Shareholders for FY2026 (AGM) for consideration and approval:

1. **The Audited Financial Statements for FY2026 and FY2026 business results with key indicators as follows:**

No.	Description	Unit	Amount
1.	Net revenue from sales of goods and rendering 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/

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/

The Board respectfully submits the above matters to the AGM for consideration, discussion and approval.

Ho Chi Minh City, 25 September 2026

ON BEHALF OF BOARD OF DIRECTORS

Chairman

BOLAT DUISENOV

PROPOSAL No.3

Re: Profit distribution plan and Dividend payment in cash

To: Esteemed Shareholders of Coteccons Construction Joint Stock Company

- *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 few articles of the Law on Enterprises, and its implementing regulations;*
- *Pursuant to the Securities Law No. 54/2019/QH14 dated 26th November 2019 and guiding regulations;*
- *Pursuant to the Company's Charter of Coteccons Construction Joint Stock Company.*

The Board of Directors of Coteccons Construction Joint Stock Company would like to submit to the Annual General Meeting of Shareholders for FY2026 (AGM) for consideration and approval of the profit distribution plan as follows:

No.	Description	Unit	Amount
1	**Total accumulated undistributed profit after tax per the Consolidated Financial Statements as of 30 June 2026**	**VND**	**1,741,063,791,209**
1.1	*Total accumulated undistributed profit after tax per the Consolidated Financial Statements as of 30 June 2025*	*VND*	*952,710,159,404*
1.2	*Undistributed profit for FY2026*	*VND*	*788,353,631,805*
2	**Profit distribution plan**		
2.1	*Allocation to Funds*	*VND*	*0*
2.2	*Cash dividend:* *Dividend rate of 25% (VND 2,500/share)*	*VND*	*279,558,050,000*
3	**Remaining undistributed profit after tax**	**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

The Board respectfully submits the above matters to the AGM for consideration, discussion and approval.

Ho Chi Minh City, 16 October 2026

ON BEHALF OF BOARD OF DIRECTORS

Chairman

BOLAT DUISENOV

PROPOSAL No.4

Re: FY2027 Business Plan

To: Esteemed Shareholders of Coteccons Construction Joint Stock Company

- *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 few articles of the Law on Enterprises, and its implementing regulations;*
- *Pursuant to the Securities Law No. 54/2019/QH14 dated 26th November 2019 and guiding regulations;*
- *Pursuant to the Company's Charter of Coteccons Construction Joint Stock Company.*

The Board of Directors of Coteccons Construction Joint Stock Company would like to submit to the Annual General Meeting of Shareholders for FY2026 (AGM) for consideration and approval of the FY2027 Business Plan as follows:

No.	Description	Unit	Target of the FY2027	Actual FY2026	Growth
1.	Consolidated revenue	Bil. VND	42,000	34,340	22%
2.	Consolidated profit after tax	Bil. VND	1,050	788	34%

The Board respectfully submits the above matters to the AGM for consideration, discussion and approval.

Ho Chi Minh City, 25 September 2026

ON BEHALF OF BOARD OF DIRECTORS

Chairman

BOLAT DUISENOV

PROPOSAL No.5

Re: Report on the Remuneration of the Board of Directors and Board of Supervisors for FY2026 and Proposed Remuneration for FY2027

To: Esteemed Shareholders of Coteccons Construction Joint Stock Company

- *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 few articles of the Law on Enterprises, and its implementing regulations;*
- *Pursuant to the Securities Law No. 54/2019/QH14 dated 26th November 2019 and guiding regulations;*
- *Pursuant to the Company's Charter of Coteccons Construction Joint Stock Company.*

The Board of Directors of Coteccons Construction Joint Stock Company would like to submit to the Annual General Meeting of Shareholders for FY2026 (AGM) for consideration and approval of the following matters:

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.

The Board respectfully submits the above matters to the AGM for consideration, discussion and approval.

Ho Chi Minh City, 25 September 2026

ON BEHALF OF BOARD OF DIRECTORS

Chairman

BOLAT DUISENOV

PROPOSAL No.6

Re: Selection of the Independent Auditor for the FY2027 Financial Statements

To: Esteemed Shareholders of Coteccons Construction Joint Stock Company

- *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 few articles of the Law on Enterprises, and its implementing regulations;*
- *Pursuant to the Securities Law No. 54/2019/QH14 dated 26th November 2019 and guiding regulations;*
- *Pursuant to the Company's Charter of Coteccons Construction Joint Stock Company.*

The Board of Directors of Coteccons Construction Joint Stock Company respectfully submits to the AGM for consideration and approval the authorization for the Board of Directors to select one of the Big Four audit firms in Vietnam, approved by the State Securities Commission of Vietnam, to serve as the Company's auditor for FY2027, as follows:

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

The Board respectfully submits the above matters to the AGM for consideration, discussion and approval.

Ho Chi Minh City, 25 September 2026

ON BEHALF OF BOARD OF DIRECTORS

Chairman

BOLAT DUISENOV

PROPOSAL No.7

Re: Amendments to the Company Charter, Internal Regulations on Corporate Governance and the Operating Regulations of the Board of Directors

To: Esteemed Shareholders of Coteccons Construction Joint Stock Company

- *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 few articles of the Law on Enterprises, and its implementing regulations;*
- *Pursuant to the Law on Securities No. 54/2019/QH14 dated 26 November 2019 and its implementing regulations;*
- *Pursuant to Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government detailing the implementation of several articles of the Law on Securities;*
- *Pursuant to the Company's Charter of Coteccons Construction Joint Stock Company.*

To ensure compliance with applicable laws and regulations, particularly the new provisions under Law No. 76/2025/QH15 and Decree No. 245/2025/ND-CP, while also addressing the practical requirements of the Company's governance and management, the Board of Directors has reviewed the Company's current Charter and internal governance regulations.

Based on such review, the Board of Directors has determined that certain provisions of the Company Charter, Internal Regulations on Corporate Governance and Regulations on Operation of the Board of Directors should be amended and supplemented to ensure alignment with applicable laws and regulations and the Company's actual organizational, governance, and management practices.

Accordingly, the Board of Directors of Coteccons Construction Joint Stock Company would like to submit to the Annual General Meeting of Shareholders for the fiscal year 2026 (AGM) for consideration and approval the proposed amendments and supplements, as detailed in the Appendices attached to this Proposal:

1. Appendix 01 - Summary table of amendments to the Charter;
2. Appendix 02 - Summary table of amendments to certain provisions of the Internal Regulations on Corporate Governance;
3. Appendix 03 - Summary table of amendments to the Operating Regulations of the Board of Directors;

The Board respectfully submits the above matters to the AGM for consideration, discussion and approval.

Ho Chi Minh City, 25 September 2026

ON BEHALF OF BOARD OF DIRECTORS
Chairman

BOLAT DUISENOV

APPENDIX 01
SUMMARY TABLE OF AMENDMENTS AND SUPPLEMENTS TO THE CHARTER

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:** 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.	- To comply with the new provision at clause 79, Article 1 of Decree No. 245/2025: *"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's Board of Directors has 03 to 05 members;* *b) At least 02 non-executive members where the company's Board of Directors has 06 to 08 members;* *c) At least 03 non-executive members where the company's Board of Directors has 09 to 11 members."* - To comply with the new provision at clause 78, Article 1 of Decree No. 245/2025: *"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."*

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
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: *"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.* *10. Pay dividends to shareholders in accordance with law after approval by the annual General Meeting of Shareholders"*
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: *"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.* *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:* *a) The public company is a credit institution;* *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*

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
		company before July 1, 2015; *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:* *a) The public company is a credit institution;* *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.* *c) Where otherwise provided by law.*

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	**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:**	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
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	**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.	
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	**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	This amendment aims to broaden the Company's freedom of business in accordance with law, specifically: * Clause 1, Article 7 – Law on Enterprises 2020: *"Article 7. Rights of enterprises:* ***1. To freely conduct business in lines of business not prohibited by law****."* * Clause 1, Article 5 – Law on Investment 2025: *"****1. Investors have the right to conduct business investment activities in***

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
permitted by law and approved by the General Meeting of Shareholders.	fields not prohibited by law and approved by the General Meeting of Shareholders.	***lines of business not prohibited by this Law**. For conditional business investment lines, investors must satisfy the business investment conditions prescribed by law."*
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 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;	**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** 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	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: *"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:* ***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 Shareholders within 60 days from the date the number of members is reduced by more than one-third;*** ***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."*** 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

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
	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 damage arising.	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 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.****"*
Article 15. Rights and Obligations of the General	**Article 15. Rights and Obligations of the General**	Expand the reference so that any

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
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	**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.	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 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-	**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 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	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 adjusted as follows to conform to clause 5, Article 146 of the Law on Enterprises 2020: *"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***.

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
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. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Law on Securities.**	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. 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 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	**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	Add other forms to broaden the choice of voting methods when collecting shareholders' written opinions.

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
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	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	
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 implementation of a number of articles of the Law on Securities.	**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-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 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	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:

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
	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 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.	*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: ...* *"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 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.".*
Article 39. Rights and obligations of the Board of Supervisors	**Article 39. Rights and obligations of the Board of Supervisors** 7. To report to the General Meeting of Shareholders	Expand the reference so that any amendment, supplement, or replacement of the referenced document is automatically

CURRENT CHARTER	DRAFT AMENDED CHARTER	EXPLANATION OF REASONS AND LEGAL BASIS
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.	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.	reflected without amending the Charter.

APPENDIX 02

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

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. 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	**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. 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	- 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
Company; is not a person who worked for the Company or a subsidiary of the Company during at least the preceding 03 consecutive years.	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: *"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**."*
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 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	**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 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	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, 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

CURRENT REGULATIONS	AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
election ballots will be treated as **No opinion**/Not voting for any candidate.	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.	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 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.	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. "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;

CURRENT REGULATIONS	AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
		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: 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 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. - 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.	- 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

CURRENT REGULATIONS	AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
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.		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. *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*." + 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: 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.	**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 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	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; 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

CURRENT REGULATIONS	AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
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.	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 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.".	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 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:

CURRENT REGULATIONS	AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
		- 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

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; - At least 03 non-executive members where the Company's Board of Directors has from 09 to 11 members.	To comply with the new provisions in Clause 79, Article 1 of Decree No. 245/2025.

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 law, or from receipt of a request as provided at Points c and d, Clause 1 of this Article;	**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:** 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	- 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.

	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.	

PROPOSAL No.8

Re: Amendments to the Operating Regulations of the Board of Supervisors

To: Esteemed Shareholders of Coteccons Construction Joint Stock Company

- *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 few articles of the Law on Enterprises, and its implementing regulations;*
- *Pursuant to the Law on Securities No. 54/2019/QH14 dated 26 November 2019 and its implementing regulations;*
- *Pursuant to Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government detailing the implementation of several articles of the Law on Securities;*
- *Pursuant to the Company's Charter of Coteccons Construction Joint Stock Company.*

To ensure compliance with applicable laws and regulations, particularly the new provisions under Law No. 76/2025/QH15 and Decree No. 245/2025/ND-CP, while also addressing the practical requirements of the Company's governance and management, the Board of Supervisors has reviewed the Regulations on Operation of the Board of Supervisors.

Based on such review, the Board of Supervisors has determined that certain provisions of the Regulations on Operation of the Board of Supervisors should be amended to ensure alignment with applicable laws and regulations and the Company's actual organizational, governance, and management practices.

Accordingly, the Board of Supervisors of Coteccons Construction Joint Stock Company would like to submit to the Annual General Meeting of Shareholders for the FY2026 (AGM) for consideration and approval of the proposed amendments, as detailed in the Appendix attached to this Proposal.

The Board of Supervisors respectfully submits the above matters to the AGM for consideration, discussion and approval.

Ho Chi Minh City, 25 September 2026

ON BEHALF OF BOARD OF SUPERVISORS

Head of the Board of Supervisors

NGUY GIA HOANG

APPENDIX

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

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. 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	**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; 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.	- 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
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.	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.	- 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.
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	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 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.	- 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.
5. The Board of Supervisors shall designate one (01) member as its Head. The Head of the Board of 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	5. The Head of the Board of Supervisors shall be elected by the Board of Supervisors from among its members;	- Clause 5 is amended for consistency with Article 38 of the Company's Charter and Clause 2, Article 168 of the Law on Enterprises 2020.

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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.	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.	
Article 5. Appointment and dismissal of Board of Supervisors members The appointment, removal, and dismissal of Board of 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	**Article 5. Election, dismissal, and removal of Board of Supervisors members** The election, dismissal, and removal of Board of 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	- 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.

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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.	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.	
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.	**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	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.

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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. 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	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 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	

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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. 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.	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 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.	

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
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. 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	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 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	

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	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 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	**Article 10. Minutes of Board of Supervisors meetings** ***Amendment of Clause 2:**	Amended for consistency with Article 289 of Decree No. 155/2020 and for alignment with Clause 2, Article 40 of the Company's Charter

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
representatives of the independent audit firm to attend and answer questions on matters of concern to Board of Supervisors members	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.	
Article 11. Salaries, remuneration, and other benefits of the Board of Supervisors 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.	**Article 11. Salaries, remuneration, bonuses, and other benefits of Board of Supervisors members** ***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.	Clauses 1 and 2 are amended and Clause 3 is added for consistency with Article 172 of the 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	**Article 12. Activity report of the Board of Supervisors at the annual General Meeting of Shareholders** ***Amendment of Clause 1:**	Amended for consistency with Article 290 of Decree No. 155/2020.

CURRENT REGULATIONS	DRAFT AMENDED REGULATIONS	EXPLANATION OF REASONS AND LEGAL BASIS
the following: - Activities of the Board of Supervisors - Summary of Board of Supervisors meetings and Board of Supervisors decisions - 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	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: 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	**Article 14: Processes and procedures for controlling conflicts of interest**	Article 14 is amended to conform to the new provisions of Articles 164 and 167 of the Law on Enterprises 2020.

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Board of Supervisors, the Board of General Directors, and 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.	***Amendment and supplementation of Clauses 1 and 2:** 1. Requiring members of the Board of Directors, the Board 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.	

PROPOSAL No. 9

***Re:* 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 (the ESOP 2025 Program)**

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

At the Annual General Meeting of Shareholders for the fiscal year 2025, the General Meeting of Shareholders (the "GMS") approved the plan on the use of treasury shares for sale to employees under the Employee Stock Ownership Program pursuant to Resolution No. 10/2025/NQ-DHCD dated October 20, 2025 (the "ESOP 2025 Program"). According to the approved contents, the ESOP 2025 Program was expected to be implemented in the fiscal year 2026.

However, during the preparation for implementation, there have been changes in the legal framework, in particular the promulgation of Decree No. 245/2025/ND-CP. To ensure that the ESOP 2025 Program is implemented appropriately and in full compliance with prevailing laws, the Board of Directors (the "BOD") respectfully submits to the GMS for consideration and approval the amendment and continued implementation of the ESOP 2025 Program with the following specific contents:

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 GMS 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 (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 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 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:

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 the contents of Proposal No. 03 submitted to the Annual General Meeting of Shareholders for the fiscal year 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 this Proposal.

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 this Proposal.

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 this Proposal.

15. Plan for the sale of shares repurchased by the Company as specified in Section II.14 of this Proposal: 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).

III. AUTHORIZATION TO THE BOARD OF DIRECTORS:

The GMS 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 GMS.
4. Decide on the promulgation of the ESOP 2025 Program Regulations and amend such Regulations.
5. Carry out the necessary procedures for registration with the SSC and provide explanations on 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.
6. Handle any shares not fully subscribed (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 Proposal include their successor authorities, reorganized or renamed authorities, or authorities with equivalent functions in accordance with the law at the time of implementation.

Respectfully submitted to the General Meeting of Shareholders for consideration, discussion and approval.

Ho Chi Minh City, 16 October 2026

ON BEHALF OF THE BOARD OF DIRECTORS

Chairman

BOLAT DUISENOV

PROPOSAL No. 10

Re: Plan for the issuance of shares under the Employee Stock Ownership Plan of the Company (ESOP 2026)

- *Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020; the Law No. 76/2025/QH15 dated June 17, 2025, amending and supplementing a number of articles of the Law on Enterprises and its guiding documents;*
- *Pursuant to the Law on Securities No. 54/2019/QH14 dated November 26, 2019 and its guiding documents;*
- *Pursuant to Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of certain articles of the Law on Securities ("Decree 155/2020/ND-CP");*
- *Pursuant to Decree No. 245/2025/ND-CP dated September 11, 2025 of the Government amending and supplementing certain articles of Decree 155/2020 ("Decree 245/2025/ND-CP");*
- *Pursuant to the Charter of Coteccons Construction Joint Stock Company (the "Company").*

The Board of Directors (the "BOD") respectfully submits to the Annual General Meeting of Shareholders for the fiscal year 2026 (the "GMS") for approval the Plan for the issuance of shares under the employee stock ownership program of the Company (the "ESOP 2026 Program"), as follows:

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 PROGRAM 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 Proposal No. 09 submitted to the Annual General Meeting of Shareholders for the fiscal year 2026.
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. 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; has been 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 the ESOP 2026 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 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 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/	5

Level	Coefficient
Senior Construction Managers/ 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)	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:

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 2028 (30 June 2028), or such other time as may be determined by the BOD.
10. Implementation sequence: The ESOP 2026 Program shall be implemented after (i) the end of the treasury share sale to Employees under the ESOP 2025 Program*; (ii) completion of the dividend payment under Proposal No. 03; and (iii) the SSC issues its official letter acknowledging receipt of the complete report on the share issuance under the ESOP 2026 Program.
11. Transfer restriction: Two (02) years from the end date of the issuance.
    This provision shall not apply to shares repurchased by the Company pursuant to Section II.14.
12. Rights and benefits arising from shares allocated under the ESOP 2026 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 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. 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 2026 Program during the period from the BOD's approval of the list of participating Employees until the SSC announces receipt of the complete ESOP 2026 Program issuance dossier, shall be redistributed, at the BOD's full discretion, to other Employees on the initially selected list of Employees at the same issue price. Redistributed shares shall be subject to the transfer restriction set out in Section II.11.
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 2026 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.
15. Plan for the sale of shares repurchased by the Company as specified in Section II.14 of this Proposal: 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 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 issuance does not exceed the maximum limit 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. REGISTRATION FOR ADDITIONAL DEPOSITORY AND ADDITIONAL LISTING OF SECURITIES

To approve the additional depository registration and additional listing of all shares actually issued under the Plan for the issuance of shares under the employee stock ownership program of the Company. Such shares shall be registered for additional depository at the Vietnam Securities Depository and Clearing Corporation (VSDC) and registered for additional listing on the Ho Chi Minh City Stock Exchange (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 the increase 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 according to the number of shares successfully issued, and carry out the procedures for adjusting the charter capital in the Company's Enterprise Registration Certificate with the Department of Finance of Ho Chi Minh City.

V. AUTHORIZATION TO THE BOARD OF DIRECTORS

The GMS authorizes the BOD to carry out the following:

1. Select the specific time to implement the ESOP 2026 Program.
2. Approve the plan to ensure that the implementation of the ESOP 2026 Program 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 2026 Program and the number of shares allocated to each Employee in accordance with the Criteria and Principles approved by the GMS.
4. Decide on the promulgation of the ESOP 2026 Program Regulations and have the right to amend such Regulations.
5. Handle any unsubscribed shares (if any).
6. 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.
7. Carry out the necessary procedures for the additional depository registration of the newly issued shares at the VSDC and the additional listing of the shares on the HSX.
8. Amend and supplement the Charter, and carry out the procedures for registering the change in charter capital and adjusting 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 the ESOP 2026 Program.
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 Proposal include their successor authorities, reorganized or renamed authorities, or authorities with equivalent functions in accordance with the law at the time of implementation.

Respectfully submitted to the General Meeting of Shareholders for consideration, discussion and approval.

Ho Chi Minh City, 16 October 2026

ON BEHALF OF THE BOARD OF DIRECTORS

Chairman

BOLAT DUISENOV