IPA INVESTMENT GROUP JOINT STOCK COMPANY

No.: 138/2026/NQ-HĐQT

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hanoi, August 28 2026

RESOLUTION

Re: Approval of the results of the share issuance to increase share capital from owners' equity

RESOLUTION OF THE BOARD OF DIRECTORS OF IPA INVESTMENT GROUP JOINT STOCK COMPANY

Pursuant to:

- *The Law on Enterprises No. 59/2020/QH14 dated 17 June 2020 and documents amending, supplementing and guiding the implementation of the Law on Enterprises;*
- *The Law on Securities No. 54/2019/QH14 dated 26 November 2019 and documents amending, supplementing and guiding the implementation of the Law on Securities;*
- *The Charter on organization and operation of IPA Investment Group Joint Stock Company (the "Company");*
- *Resolution of the Annual General Meeting of Shareholders No. 92/2026/NQ-ĐHĐCĐ dated 26/06/2026 of the Company;*
- *Resolution No. 113/2026/NQ-HĐQT dated 24/07/2026 of the Board of Directors ("BOD") of the Company approving the implementation of the share issuance to increase share capital from owners' equity;*
- *Document No. 7300/UBCK-QLCB dated 04/08/2026 of the State Securities Commission of Vietnam regarding receipt of the reporting documents for the Company's share issuance to increase share capital from owners' equity;*
- *The consolidated list of securities holders exercising rights (record date: 24/08/2026 for the share issuance to increase share capital from owners' equity) provided by the Vietnam Securities Depository and Clearing Corporation;*
- *Minutes of the meeting of the Board of Directors of IPA Investment Group Joint Stock Company dated 28/08/2026.*

HEREBY RESOLVES:

Article 1. To approve the results of the share issuance to increase share capital from owners' equity of IPA Investment Group Joint Stock Company as follows:

a. Number of shares prior to the issuance:

- Total number of issued shares: 213,835,775 shares.
- Number of outstanding shares: 213,835,775 shares.
- Number of treasury shares: 0 share.

b. Expected number of shares to be issued: 32,075,366 shares.

c. Completion date of the issuance: 24/08/2026.

d. Total number of shares distributed: 32,075,258 shares, of which:

- Number of shares distributed to shareholders according to the ratio: 32,075,258 shares to 2,958 shareholders;
- Number of shares for handling fractional shares and odd shares: 108 shares (these shares shall be cancelled).

e. Total number of shares after the issuance (24/08/2026): 245,911,033 shares, of which:

- Number of outstanding shares: 245,911,033 shares;
- Number of treasury shares: 0 share.

f. Total charter capital upon completion of the issuance: VND 2,459,110,330,000.

Article 2. To approve the assignment and authorization of the Chairman of the Board of Directors, on behalf of the Board of Directors, to decide on and issue document(s), and to organize the implementation of the necessary tasks and procedures relating to the reporting of the results of the Company's issuance to the State Securities Commission of Vietnam.

Article 3. This Resolution shall take effect from the date of signing and issuance. Members of the Board of Directors, the Executive Board and relevant departments shall be responsible for implementing this Resolution.

ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN OF THE BOARD OF DIRECTORS

(Signed)

Vu Hien

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PHẦN
…ÀN ĐẦU TƯ
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…9693 - C.T.C.P
…PHỐ HÀ NỘI