No.: 01/TT/ĐHĐCĐ/DMX Ho Chi Minh City, 07 October 2026

PROPOSAL

Re: Matters submitted to the 2026 Extraordinary General Meeting of Shareholders

To: The 2026 Extraordinary General Meeting of Shareholders

Dien May Xanh Investment Joint Stock Company

- *Pursuant to the current Law on Enterprises and its amending, supplementing and implementing guidance documents;*
- *Pursuant to Law on Securities No. 54/2019/QH14, as amended and supplemented by Law No. 56/2024/QH15;*
- *Pursuant to Law No. 56/2024/QH15 dated 29/11/2024 amending and supplementing a number of articles of the Law on Securities, the Law on Accounting, the Law on Independent Audit, the Law on State Budget, the Law on Management and Use of Public Property, the Law on Tax Administration, the Law on Personal Income Tax, the Law on National Reserves and the Law on Handling of Administrative Violations ("Law No. 56/2024/QH15");*
- *Pursuant to Decree No. 200/2026/NĐ-CP dated 05/6/2026 of the Government providing for the private placement and trading of corporate bonds in the domestic market and the offering of corporate bonds in the international market ("Decree 200");*
- *Pursuant to Decree No. 155/2020/NĐ-CP dated 31/12/2020 of the Government detailing the implementation of a number of articles of the Law on Securities, as amended and supplemented by Decree No. 245/2025/NĐ-CP;*
- *Pursuant to Circular No. 76/2024/TT-BTC dated 06/11/2024 of the Ministry of Finance guiding the information disclosure and reporting regimes for the private placement and trading of corporate bonds;*
- *Pursuant to the Charter of Dien May Xanh Investment Joint Stock Company (the "Company");*
- *Pursuant to the reviewed 2026 semi-annual separate and consolidated financial statements of the Company;*
- *Based on the business performance, financial capacity and long-term capital raising needs linked to the business results of the Company.*

The Board of Directors (the "BOD") of Dien May Xanh Investment Joint Stock Company (hereinafter referred to as the "Company" or the "Issuer") respectfully submits the following matters to the 2026 Extraordinary General Meeting of Shareholders (the "GMS") for consideration and approval:

ARTICLE 1. APPROVAL OF THE 2026 CASH DIVIDEND POLICY

The BOD respectfully submits to the GMS for approval the 2026 cash dividend policy for existing shareholders. Details are as follows:

1.1 Type of shares: Ordinary shares.

1.2 Par value: 10,000 VND/share.

1.3 Dividend payout ratio: At least 50% of 2026 profit after tax attributable to shareholders of the parent company in the consolidated financial statements.

1.4 Eligible recipients: Existing shareholders whose names appear on the list as at the record date for determining shareholders entitled to receive cash dividends.

1.5 Source of funds: Undistributed retained earnings based on the consolidated financial statements of the Company.

1.6 Dividend payment method: Payment in cash.

1.7 Expected payment timing:

1.7.1 Interim dividend based on business results for the first 6 months of 2026: Interim dividend of 2,000 VND/share, expected to be paid in 12/2026.

1.7.2 Final dividend based on full-year 2026 business results: The BOD will submit the official total 2026 cash dividend to the 2027 annual GMS for approval.

1.8 Authorization to the BOD:

1.8.1 To decide on the record date (for finalizing the list of shareholders entitled to receive dividends) and the specific timing for payment of the interim dividend.

1.8.2 To have full authority to decide on and handle technical matters and circumstances arising during the implementation of the interim dividend payment (including adjusting the amount of each payment and changing the payment timing if necessary to maximize the benefits

for the Company and shareholders), provided that the dividend payout ratio approved by the GMS in Section 1.3 is maintained.

1.8.3 To prepare dossiers, sign documents and vouchers, and carry out all necessary legal procedures with the competent state authorities to complete the interim dividend payment in accordance with the law.

1.8.4 The BOD may sub-delegate to the Chairman of the BOD and/or the CEO of the Company the performance of any or all of the specific tasks above in accordance with the law and the Company's Charter.

ARTICLE 2. APPROVAL OF THE PLAN FOR PRIVATE PLACEMENT OF BONDS WITH WARRANTS (THE "BW PROGRAM")

The BOD respectfully submits to the GMS for approval the Plan for private placement of bonds with warrants in the domestic market (the "BW Program"), as follows:

- The participants in the BW Program are individual professional securities investors who are also members of the Executive Management and key managers of the Company and its subsidiaries/joint venture. The exercise of warrants is linked to business results for the 2026-2030 period.
- The BW Program is designed to establish a long-term incentive mechanism for the Executive Management and key managers of the Company and its subsidiaries/joint venture, thereby motivating the management team to strive towards and achieve the business growth targets during the first 5 years after the Company completes its initial public offering and listing on the stock exchange (the 2026-2030 period).
- The Company's achievement of outstanding business growth targets during the 2026-2030 period is expected to contribute to improved operating efficiency, increased enterprise value, higher market capitalization and positive share price performance of the Company. Accordingly, the BW Program aims to maximize long-term benefits for shareholders while closely aligning the interests of the Executive Management and key managers with those of the Company and its shareholders.
- On the basis of the above objectives, the BW Program is designed so that warrant holders may exercise the right to purchase shares of the Company at a future point in time, at an initial exercise price of 74,000 VND/share, equivalent to the Company's initial public offering price of 80,000 VND/share less the cash dividends that the Company has paid (4,000 VND/share) or has specifically planned to pay (2,000 VND/share) from its listing on the Stock Exchange to date, if and only if the Company meets the predetermined exercise conditions. These conditions include the

Company achieving outstanding profit after tax ("NPAT") growth targets during the 2026-2030 period, and the Company's share price performance outperforming that of the VN30 index basket under the mechanism set out in the Offering Plan.

- In essence, the benefits that the Executive Management and key managers may receive from the BW Program are a portion of the additional value of the Company created by meeting and exceeding the business targets set for the 2026-2030 period. Accordingly, if the Company does not achieve the NPAT growth milestones and/or the Company's share price does not grow correspondingly in accordance with the conditions of the BW Program, warrant holders will not be entitled to exercise the right to purchase shares and therefore will not receive the corresponding economic benefits from this program.
- This mechanism is intended to ensure that the Executive Management and key managers only receive benefits once the Company has created real additional value for Shareholders. At the same time, the BW Program helps strengthen long-term commitment, enhance executive accountability and encourage the management team to focus on sustainable, efficient growth targets aligned with the common interests of the Company and all shareholders throughout the program period.
- In addition to the long-term incentive objective above, the issuance of bonds and shares under the BW Program also enables the Company to raise long-term capital to rebalance its borrowing structure and optimize its cost of capital, thereby benefiting the Company in the context of rising interest rates.
- The BOD of Dien May Xanh Investment Joint Stock Company respectfully submits to the GMS for consideration and voting to approve the Company's Plan for private placement of bonds with warrants, as detailed in the Plan for Issuance of Privately Placed Bonds with Warrants in Appendix 1 attached to this Proposal.

End of Proposal.

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

M.S.D.N: 0303217354 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ ĐIỆN MÁY XANH
P. TÂN ĐỊNH - TP. HỒ CHÍ MINH

NGUYỄN ĐỨC TÀI

APPENDIX 1:

PLAN FOR ISSUANCE OF PRIVATELY PLACED BONDS WITH WARRANTS OF DIEN MAY XANH INVESTMENT JOINT STOCK COMPANY (THE "ISSUANCE PLAN")

I. LEGAL BASIS FOR THE ISSUANCE

- *The current Law on Enterprises and its amending, supplementing and implementing guidance documents;*
- *Law on Securities No. 54/2019/QH14, as amended and supplemented by Law No. 56/2024/QH15;*
- *Law No. 56/2024/QH15 dated 29/11/2024 amending and supplementing a number of articles of the Law on Securities, the Law on Accounting, the Law on Independent Audit, the Law on State Budget, the Law on Management and Use of Public Property, the Law on Tax Administration, the Law on Personal Income Tax, the Law on National Reserves and the Law on Handling of Administrative Violations;*
- *Decree No. 200/2026/NĐ-CP dated 05/6/2026 of the Government providing for the private placement and trading of corporate bonds in the domestic market and the offering of corporate bonds in the international market;*
- *Decree No. 155/2020/NĐ-CP dated 31/12/2020 of the Government detailing the implementation of a number of articles of the Law on Securities, as amended and supplemented by Decree No. 245/2025/NĐ-CP;*
- *Circular No. 76/2024/TT-BTC dated 06/11/2024 of the Ministry of Finance guiding the information disclosure and reporting regimes for the private placement and trading of corporate bonds;*
- *The Charter of Dien May Xanh Investment Joint Stock Company (the "Company").*

II. INFORMATION ON THE ISSUER

Full name	:	Dien May Xanh Investment Joint Stock Company
Type of enterprise	:	Joint stock company
Head office	:	128 Tran Quang Khai Street, Tan Dinh Ward, Ho Chi Minh City
Telephone	:	028 3812 5960
Website	:	https://www.dmx.vn/
Charter capital	:	12,677,220,000,000 (Twelve thousand six hundred seventy-seven billion two hundred twenty million)

		VND
Enterprise Registration Certificate	:	Enterprise Registration Certificate No. 0303217354 first issued by the Department of Planning and Investment of Ho Chi Minh City on 02 January 2007, and amended for the 34th time by the Department of Finance of Ho Chi Minh City on 08 July 2026
Business lines	:	Details in Appendix 3 attached to this Proposal
Main business line	:	Retail sale of information and communication technology equipment. Code: 4740
Tax code	:	0303217354
Account information for receipt of bond subscription proceeds of the offering	:	**Account name:** Dien May Xanh Investment Joint Stock Company **Account number:** 1072066071 **Currency:** Vietnamese Dong (VND) **Bank:** Joint Stock Commercial Bank for Foreign Trade of Vietnam - Tan Binh Branch

III. PLAN FOR PRIVATE PLACEMENT OF BONDS WITH WARRANTS

1. Offering plan

1.1	Issuer	:	Dien May Xanh Investment Joint Stock Company
1.2	Bond name	:	DMXL52601 Bonds
1.3	Expected total issuance value at par	:	Up to 100,000,000,000 *(One hundred billion Vietnamese dong)*
1.4	Type of bonds	:	Non-convertible bonds, with warrants, unsecured, with principal and interest fully guaranteed for payment by a bank.
1.5	Expected number of bonds offered	:	Up to 1,000 (One thousand) bonds
1.6	Expected number of offering tranches	:	01 (one) tranche
1.7	Issuance method	:	Through an Issuing Agent by way of private placement and in accordance with the law

1.8	Par value of bonds	:	100,000,000 VND/bond
1.9	Offering price	:	100% of par value
1.10	Currency of offering and payment	:	Vietnamese Dong (VND)
1.11	Offering method	:	Private placement
1.12	Offering timing	:	The offering is expected to take place between Q4/2026 and Q2/2027. The BOD shall decide the specific offering timing after the Company fully satisfies the offering conditions and completes the dossiers, procedures and information disclosure in accordance with the law; the offering must be completed within the time limit permitted by law from the date of information disclosure prior to the offering or from the date the offering dossier becomes effective, as applicable.
1.13	Purpose of issuance	:	Restructuring of the Issuer's debt, specifically: The issuer expects to raise up to 100,000,000,000 VND (One hundred billion Vietnamese dong) from the offering, assuming the successful offering of 1,000 bonds at an offering price of 100,000,000 VND/bond. The actual amount raised from the offering will be used to repay part of the debt obligations arising from the loan with MUFG Bank, Ltd. – Ho Chi Minh City Branch under Credit Line Agreement No. FL/091/25 dated 31/8/2025 (the "Loan Agreement"). The credit limit under the Loan Agreement is 113,908,003,638 VND. The loan amount drawn under the Loan Agreement is 113,908,003,638 VND. Term: 184 days from the disbursement date of 04/8/2026 Outstanding loan balance as at 04/09/2026: 113,908,003,638 VND Loan purpose: supplementing working capital Disbursement must be made in accordance with the maturity schedule, extension or refinancing agreement, or written confirmation of repayment

			obligations of MUFG Bank, Ltd. – Ho Chi Minh City Branch that remains valid at the time of disbursement. Prior to the offering date, the BOD shall be responsible for updating the outstanding balance, maturity date, expected repayment amount and documents evidencing the use of proceeds in the dossier and the information disclosure.
1.14	Bond subscribers	:	Domestic individual professional securities investors who satisfy the provisions of Point đ, Clause 1, Article 9 of Decree 200 and who are also members of the Executive Management and key managers of the Company and its subsidiaries/joint venture fully meeting the conditions for participation in the Program at the time of subscribing for the bonds, as follows: - Group 1 – CEO; - Group 2 – National Sales Director, Business Development Director, Customer Experience Director, CEOs and Deputy CEOs of subsidiaries/joint venture; - Group 3 – Service Division Director; Sales Directors of subsidiaries/joint venture
1.15	Bond term	:	05 years from the bond issue date (the "Issue Date")
1.16	Maturity Date	:	05 years from the Issue Date
1.17	Nominal interest rate of the bonds	:	Fixed at 8% per annum for the entire bond term
1.18	Principal repayment method	:	Bond principal shall be repaid in 01 (one) lump sum on the bond maturity date or the early redemption date of the Bonds.
1.19	Interest payment method	:	Interest on the Bonds shall be paid in arrears, once every 1 (one) year from the Issue Date.
1.20	Collateral	:	No collateral
1.21	Credit rating	:	The bonds shall be credit rated. The GMS assigns the BOD to decide the details of the credit rating.
1.22	Payment guarantee	:	All principal and interest of the Bonds are guaranteed for payment by Joint Stock Commercial Bank for

			Foreign Trade of Vietnam – Tan Binh Branch. The GMS assigns the BOD to decide and finalize the details of the payment guarantee, ensuring consistency with this Plan and the law.
1.23	Payment guarantor	:	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Branch
1.24	Total value of Bonds covered by the payment guarantee	:	The value of the guaranteed obligations includes up to 100,000,000,000 VND of principal of the Bonds actually issued and all interest accrued on such principal under the Bond Terms until the obligations are paid in full, together with other amounts if provided for in the guarantee document. The specific value, term and scope of the guarantee shall be determined in a valid letter of guarantee or guarantee agreement and must be consistent with the information disclosed to investors.
1.25	Plan for funding the payment of bond principal and interest	:	The Issuer expects to use revenue from business activities, revenue from financial activities and other lawful sources of revenue of the Issuer to pay bond principal and interest when due.
1.26	Transfer of bonds	:	The bonds may not be transferred during the entire bond term, except for inheritance in accordance with the law or transfers made pursuant to a legally effective judgment or decision of a Court.
1.27	Advisor	:	Vietcap Securities Joint Stock Company
1.28	Issuing Agent	:	Vietcap Securities Joint Stock Company
1.29	Registration and depository	:	The bonds shall be registered and centrally deposited at the Vietnam Securities Depository and Clearing Corporation (VSDC) and registered for trading on the privately placed corporate bond trading system at the Hanoi Stock Exchange (HNX).
1.30	Bondholders' Representative	:	The GMS authorizes the BOD to (i) decide on and select the Bondholders' Representative fully meeting the conditions set out in Clause 6, Article 11 of Decree 200, and (ii) select, negotiate, sign, amend, supplement, extend, terminate and perform contracts and agreements with the Bondholders' Representative, except for changes to the terms of the

			bondholders' representative contract provided for in Clause 6, Article 11 of Decree 200.
1.31	Tax	:	Payments related to the Bonds shall be subject to payment or withholding of taxes (if any) prior to payment in accordance with the laws of Vietnam.

2. Plan for use of proceeds from the bond offering

The entire amount the issuer expects to raise from the offering, being 100,000,000,000 VND (One hundred billion Vietnamese dong) (*) will be used to restructure the debt arising from the loan with MUFG Bank, Ltd. – Ho Chi Minh City Branch under Credit Line Agreement No. FL/091/25 dated 31/8/2025 with a credit limit of 113,908,003,638 VND, a drawn loan amount of 113,908,003,638 VND and a term of 184 days from the first disbursement date of 04/8/2026.

The debt repayment schedule is expected in Q1 – Q2/2027. *(*) Assuming the total number of bonds successfully offered is 1,000 bonds at an offering price of 100,000,000 VND/bond.*

Depending on the actual amount the issuer receives from the offering, the GMS authorizes and assigns the BOD, based on the specific circumstances of the Company, to develop a detailed Plan for the use of proceeds in accordance with the issuance purposes approved by the GMS, including the use of proceeds from the offering that are temporarily idle because the disbursement time under the capital use plan has not yet arrived to make deposits at commercial banks or foreign bank branches, or to purchase certificates of deposit issued by commercial banks or foreign bank branches, ensuring maximum benefits for shareholders and compliance with the provisions of law. The Company undertakes to use the proceeds in accordance with the issuance purposes stated in the issuance plan and the information disclosed to investors when disbursements fall due according to the schedule.

Plan to offset any shortfall in the capital expected to be raised from the offering:

In the event the issuer does not raise the full amount expected from the offering, based on the actual situation, the GMS authorizes the BOD to allocate the proceeds

among the intended uses, and at the same time to consider the flexible use of other funding sources to offset the shortfall in the Company's total capital requirements.

3. Method and procedure for obtaining bondholders' opinions on changes to the terms and conditions of the bonds, changes to the purpose of the bond issuance, and early redemption of the bonds

3.1 Method of obtaining opinions: through (i) voting at a Bondholders' Meeting, or (ii) written consultation (in paper form or by electronic voting) as decided by the persons authorized to convene the Bondholders' Meeting, or (iii) another form in accordance with the provisions of law. The GMS authorizes the BOD to decide the detailed content of the method of obtaining Bondholders' opinions.

3.2 Procedure for obtaining bondholders' opinions:

- A Bondholders' Meeting, or the obtaining of bondholders' opinions in writing or in another form, may be convened and decided by the person(s) authorized to convene.
- Changes to the terms and conditions of the bonds as provided in Article 6 of Decree 200, and changes to the issuance purposes in the Bond Issuance Plan approved and accepted by the competent authority and in the information disclosed to investors, may only be made when the following requirements are met:
  - (i) Approval by the GMS;
  - (ii) Approval by bondholders representing 65% or more of the total outstanding bonds of the same type;
  - (iii) The Issuer has completed the early redemption of bonds held by bondholders who do not approve the changes to the terms and conditions of the bonds or the changes to the issuance purposes in the issuance plan.
- The GMS authorizes the BOD to decide the detailed content of the order and procedures for obtaining bondholders' opinions in accordance with the provisions of law.

4. Cases, terms, conditions and commitments of the Issuer regarding early redemption and swap of bonds

4.1 Early redemption and swap of bonds by agreement between the Issuer and bondholders

Except for the cases of mandatory early redemption provided in Clause 4.2 and Clause 4.3 below, the Issuer will not proactively redeem the Bonds before

maturity. If a need arises for early redemption or swap of bonds by agreement with bondholders, the plan for early redemption or swap of bonds must be approved by the GMS in accordance with Clause 2, Article 12 of Decree 200.

The early redemption or swap of Bonds (if any) will render the Warrants attached to such Bonds invalid. The Bonds will be cancelled after redemption.

4.2 Mandatory early redemption of bonds at the request of bondholders

The Issuer is required to redeem bonds before maturity at the request of bondholders when:

- The Issuer violates the law on the offering and trading of corporate bonds as determined by a decision of the competent authority, and such violation cannot be remedied or the remedial measures are not approved by bondholders representing 65% or more of the total outstanding bonds of the same type.
- The Issuer fails to properly implement the bond issuance plan approved and accepted by the competent authority or the information disclosed to investors, and the Issuer cannot remedy such failure or the remedial measures are not approved by bondholders representing 65% or more of the total outstanding bonds of the same type.
- In this case, the Issuer undertakes to redeem all outstanding bonds of the issuance in violation at that time, at a redemption price per bond equal to the sum of the bond's par value and the interest accrued (but not yet paid) on such bond up to (but excluding) the date on which the redemption obligation is performed.
- The redemption of Bonds (if any) by the Issuer in this case will render the warrants attached to such Bonds invalid. The Bonds will be cancelled after redemption.

4.3 Redemption of bonds held by bondholders who do not approve changes to the terms and conditions of the bonds or changes to the issuance purposes in the issuance plan, as provided in Clause 4, Article 5 of Decree 200

- The Issuer is required to redeem the bonds held by bondholders who do not approve the changes to the terms and conditions of the Bonds or the changes to the issuance purposes in the issuance plan, where such changes are approved by bondholders representing 65% or more of the total outstanding Bonds of the same type.
- In this case, the Issuer undertakes to redeem all bonds held by bondholders who do not approve the changes to the terms and conditions of the bonds and the changes to the issuance purposes, at a redemption price per bond equal to

the sum of the bond's par value and the interest accrued (but not yet paid) on such bond up to (but excluding) the date on which the redemption obligation is performed.

- The redemption price, specific redemption conditions and other matters relating to the redemption and swap of bonds are set out in detail in the terms and conditions of the Bonds and other transaction documents relating to the Bonds. The General Meeting of Shareholders authorizes the Board of Directors to decide on these matters, ensuring compliance with the provisions of law.
- The redemption of Bonds (if any) by the Issuer in this case will render the warrants attached to such Bonds invalid. The Bonds will be cancelled after redemption.

5. Rights and responsibilities of the Issuer

- Comply with the provisions of Decree 200 and other relevant legal regulations;
- Use and manage the use of proceeds from the bond offering in accordance with the issuance purposes in the plan approved and accepted by the competent authority, the information disclosed to investors and the provisions of law;
- Pay the principal and interest of the Bonds in full and on time when due, and ensure the exercise of the attached rights for bondholders in accordance with the terms and conditions of the Bonds;
- Be responsible before the law and before investors for the accuracy, truthfulness, completeness and validity of the information declared in the private placement corporate bond offering dossier, the private placement corporate bond offering registration dossier and the information disclosure documents prior to the offering, and for fully satisfying the offering conditions; be responsible for explaining to investors the information relating to the issuance plan, legal risks, investment risks, risks in the use of proceeds, and the rights, benefits and legal liabilities of the issuing enterprise and of investors;
- Carry out mandatory early redemption of bonds in accordance with the provisions of law and Clause 4, Section III of this Issuance Plan, while complying with prevailing legal regulations;
- Fully perform information disclosure obligations and be responsible for the accuracy and truthfulness of the disclosed information;

- Implement the financial management, accounting, statistics and audit regimes in accordance with the provisions of law;
- Ensure that bondholders enjoy their lawful rights and interests under the Bonds;
- Comply with other obligations under the provisions of law and the Bond offering information disclosure document.

IV. PLAN FOR THE EXERCISE OF WARRANTS

1	Issuer	:	Dien May Xanh Investment Joint Stock Company
2	Total number of warrants issued	:	100,000 warrants (each bond carries 100 warrants)
3	Conditions for transfer of warrants	:	The warrants are issued together with the Bonds and may not be transferred separately or detached from the Bonds, except where the bonds with warrants are transferred by way of inheritance in accordance with the provisions of law or pursuant to a legally effective judgment or decision of a Court. In such case, all warrants determined by the BOD as eligible for exercise prior to the time of transfer shall remain valid and be transferred together with the Bonds to the transferee. Warrants not yet determined by the BOD as eligible for exercise shall automatically expire upon completion of the transfer of the Bonds. The time of completion of the transfer and the updating of the holder shall be determined on the basis of confirmation by the registration and depository organization and in accordance with the provisions of law.
4	Number of shares issued per warrant	:	Each warrant entitles its holder to purchase 1,267 ordinary shares ("Purchasable Shares"), subject to anti-dilution adjustment under Clause 10, Section IV.
5	Total number of shares issued under the warrants	:	Up to 126,700,000 shares, corresponding to up to 1,267 shares/warrant, subject to anti-dilution adjustment under Clause 10, Section IV.
6	Type of shares issued	:	Ordinary shares, freely transferable, except where the

	under the warrants		law, the Company's Charter, a decision of a competent authority or the plan for the issuance of shares for the exercise of warrants from time to time provides for other transfer restrictions ("Shares")
7	Price and method of determining the issue price of shares for the exercise of warrants	:	The initial issue price of shares for the exercise of warrants is 74,000 VND/share (hereinafter the "Share Purchase Price"). The Share Purchase Price upon exercise of the warrants will be adjusted in accordance with the anti-dilution provisions set out in Clause 10, Section IV below.
8	Time of exercise of warrants	:	The number of warrants eligible for exercise will be assessed annually. Warrants deemed eligible for exercise may be exercised within 24 (twenty-four) months from the date on which the BOD approves the satisfaction of the exercise conditions of the warrants as provided in Section VI of this Issuance Plan. If the above 24 (twenty-four) month period ends after the bond maturity date, the warrant exercise period shall run until the bond maturity date. In all cases, the warrant exercise period shall not extend beyond the bond maturity date; any warrants not exercised by the bond maturity date shall automatically expire and be cancelled.
9	Order and procedures for exercising the right to purchase shares	:	The issuance of shares for the exercise of warrant holders' rights to purchase shares in each tranche may only be carried out after the Company fully satisfies the issuance conditions, has a sufficient number of shares available to offer and has completed the reporting or registration procedures with the competent state authority in accordance with the provisions of law at the time of implementation. The GMS approves the maximum total number of shares, the principles for determining the number of shares, the Share Purchase Price and the use of proceeds under this Plan; the BOD is authorized to decide the actual number, timing, list of persons exercising the rights and the dossier for each tranche within the scope approved by the GMS. The order of implementation is as follows: (i) the

			BOD, based on the audited consolidated financial statements approved by the GMS, the level of achievement of the KPIs and the exercise conditions under this Plan, issues a resolution determining the number of warrants eligible for exercise and the corresponding number of purchasable shares; (ii) the Company notifies in writing each warrant holder eligible for exercise, specifying the number of warrants that may be exercised, the number of purchasable shares, the Share Purchase Price, the total amount payable, the blocked account for receipt of the share purchase payment and the payment deadline; (iii) the warrant holder exercises the rights by submitting an exercise notice in the Company's form and paying the full share purchase amount within the notified period; (iv) after the payment deadline, the Company consolidates the exercise results, determines the actual number of shares to be issued, and carries out the reporting/registration procedures for the offering and issuance of shares for the exercise of warrants with the competent state authority in accordance with the provisions of law; and (v) after completion of the issuance, the Company updates the shareholder register, registers the change in charter capital, carries out the additional depository registration/listing of the newly issued shares and discloses information in accordance with the provisions of law. The GMS authorizes the BOD to decide the forms, specific deadlines, detailed dossiers and other necessary work to implement the above order, ensuring consistency with this Plan, the Company's Charter and the provisions of law from time to time.
10	Anti-dilution adjustment	:	When the Company pays cash dividends, pays dividends in shares, issues shares to increase capital from owners' equity, splits/consolidates shares, issues purchase rights to existing shareholders or carries out other transactions that correspondingly change the economic interests of ordinary shareholders, the BOD shall determine the adjustment to the number of shares purchasable per warrant, the issuance limit and/or the exercise price on the principle of reasonably preserving the economic interests of warrant holders and without exceeding the maximum dilution ratio approved by the GMS.

			During the period from the issuance of the warrants until their exercise, in order to protect the interests of warrant holders, the Share Purchase Price and the Purchasable Shares upon exercise of the warrants will be adjusted respectively in the following cases: **Case 1:** applicable when the issuer: (a) Pays cash dividends; (b) Pays dividends in shares; (c) Issues shares to increase share capital from owners' equity, or issues bonus shares to existing shareholders; (d) Issues privately placed shares at a price lower than the market price at the time of issuance; (e) Splits or consolidates shares. The Share Purchase Price and the Purchasable Shares will be adjusted accordingly on the principle of reasonably preserving the economic interests of warrant holders according to the following formulas: $$Q_{adj} = Q_i * (1 + N)$$ $$P_{adj} = \frac{(P_i - CT)}{(1 + N)}$$ Where: Q_{adj} : Adjusted Purchasable Shares Q_i : Purchasable Shares applicable from time to time P_{adj} : Adjusted Share Purchase Price P_i : Share Purchase Price applicable from time to time **CT** : Cash dividend amount (VND/share) **N** : Ratio of newly issued shares, calculated as the total number of newly issued shares divided by the total number of outstanding shares at the time of the events described in Case 1. **Case 2:** applicable when the issuer (a) Repurchases treasury shares; (b) Repurchases shares issued under an employee

			stock option program; (c) Other events that reduce the number of outstanding shares of the Issuer for which the reference price of DMX shares on the Stock Exchange is not adjusted. The Purchasable Shares will also be adjusted downward in proportion to the ratio of treasury shares repurchased, and the Share Purchase Price will also be adjusted on the principle of reasonably preserving the economic interests of warrant holders according to the following formulas: $$Q_{adj} = Q_i \times (1 - CPQ)$$ $$P_{adj} = PR_{t-1} - \frac{(PR_{t-1} - P_i) \times Q_i}{Q_{adj}}$$ Where: Q_{adj} : Adjusted Purchasable Shares Q_i : Purchasable Shares applicable from time to time P_{adj} : Adjusted Share Purchase Price P_i : Share Purchase Price applicable from time to time PR_{t-1} : Closing price of DMX shares on the trading day immediately preceding the date of the DMX share repurchase transaction on the Stock Exchange. CPQ : Ratio of treasury shares, calculated as the total number of treasury shares repurchased divided by the total number of outstanding shares prior to completion of the treasury share repurchase transaction. **Case 3:** applies where the Issuer issues rights to purchase shares to existing shareholders at a price lower than the market price at the time of issuance. In this case, the Purchasable Shares currently applicable shall not be adjusted, and the Share Purchase Price shall be adjusted on the principle of reasonably preserving the economic interests of warrant holders according to the following formula:

			$$P_{adj} = PR_t - (PR_{t-1} - P_i)$$ Where: P_{adj} : Adjusted Share Purchase Price P_i : Share Purchase Price applicable from time to time PR_t : Reference price of DMX shares on the ex-rights trading date for the above rights at the Stock Exchange PR_{t-1} : Closing price of DMX shares on the trading date immediately preceding the ex-rights trading date for the above rights at the Stock Exchange. **Case 4**: applies to other events (if any) not falling under the cases above and set out in the terms and conditions of the bonds and the transaction documents relating to the bonds. In these cases, the Purchasable Shares and the Share Purchase Price shall be adjusted according to the following formula: $$P_{adj} = \frac{P_i \times PR_t}{PR_{t-1}}$$ $$Q_{adj} = \frac{Q_i \times PR_{t-1}}{PR_t}$$ Where: Q_{adj} : Adjusted Purchasable Shares Q_i : Purchasable Shares applicable from time to time P_{adj} : Adjusted Share Purchase Price P_i : Share Purchase Price applicable from time to time PR_t : Reference price of DMX shares on the ex-rights trading date for the above rights at the Stock Exchange PR_{t-1} : Closing price of DMX shares on the trading date immediately preceding the ex-rights trading date

			for the above rights at the Stock Exchange In all cases, the Purchasable Shares shall be adjusted on the principle of ensuring that the issuance of shares for the exercise of warrants does not cause the cumulative number of shares issued upon exercise throughout the BW Program to exceed the maximum dilution ratio of 10% of the total number of outstanding shares of the Issuer at the time of issuance of the exercise shares. If applying the anti-dilution adjustment formulas would cause the total number of shares expected to be issued to exceed this limit, the number of shares purchasable under each warrant shall be reduced proportionately so that the total number of shares issued does not exceed the 10% limit; any resulting fractional shares shall be rounded down to the nearest whole share. The application of this limit shall not increase the Share Purchase Price and shall not give rise to any compensation obligation in respect of the portion of rights adjusted to comply with the dilution limit approved by the GMS.
11	Plan for use of proceeds from the issuance of shares upon exercise of warrants	:	The proceeds from the issuance of shares corresponding to each warrant exercise round shall be used to repay loans from credit institutions. The General Meeting of Shareholders authorizes the Company's BOD to decide on the detailed plan for the use of proceeds from the issuance of shares corresponding to each warrant exercise round, depending on the actual situation and the details of loans from credit institutions arising at the time of issuance, ensuring compliance with the law and the interests of the Company and its shareholders.
12	Plan for compensation of damages where the issuer fails to perform the terms and conditions of the warrants	:	Where a warrant holder has fulfilled its obligations relating to the warrants, including the payment obligation under the notice of payment for share purchase, but the Issuer, for any reason, fails to issue shares to secure the purchase rights of the warrant holder under the adopted plan, the Issuer shall (i) refund the exercise price (if paid) and (ii) pay cash compensation to the relevant warrant holder

			according to the following formula: Compensation amount = A x (B – C) *Where:* **A** is the number of shares that the warrant holder should have received (as adjusted under Clause 10, Section IV – Anti-dilution provisions above), calculated on the number of warrants exercised under the exercise notice. **B** is the closing price of the Shares on the Stock Exchange on the date of the exercise notice. **C** is the Share Purchase Price (as adjusted under Clause 10, Section IV – Anti-dilution provisions above). Provided that, if the value of (B – C) is negative or equal to 0, no compensation obligation of the Issuer shall be deemed to arise under this article. Where a warrant holder is entitled to exercise the Warrants under a notice from the Issuer but fails to pay for the shares to exercise the warrants, such warrants shall automatically expire and be cancelled. The Issuer shall not be required to pay compensation or perform any obligation to the warrant holder upon the expiry of the warrants. The General Meeting of Shareholders authorizes the BOD to carry out the procedures for compensation of damages to warrant holders in accordance with the plan approved by the GMS and in compliance with the law and the Charter on organization and operation of the Company.
13	Plan to ensure compliance with regulations on foreign ownership ratio	:	The GMS authorizes the BOD to approve a plan to ensure that the offering/issuance of shares upon exercise of warrants complies with regulations on foreign ownership ratio.

V. CONDITIONS FOR EXERCISE OF WARRANTS

1. The exercise ratio (the ratio of shares issued for the exercise of warrants, hereinafter referred to as the "Exercise Ratio") for each assessment year (2026–2030) is determined according to the formula:

Annual Exercise Ratio **(A)**	=	Exercise Ratio under KPI 1 – NPAT Growth **(B)**	+	Exercise Ratio under KPI 2 – DMX Share Price Performance relative to the VN30 Index **(C)**

2. Determination of the Exercise Ratio under KPI 1 – NPAT Growth

2.1 If actual NPAT is lower than the NPAT Baseline: **B = 0%**. If actual NPAT is equal to or higher than the NPAT Baseline, B is determined according to the formula:

B (%) = 0.5% + [(actual NPAT ÷ NPAT Baseline) – 100%] × 5%

Accordingly, if actual NPAT is lower than the NPAT Baseline, Rate B shall not apply; if it is equal to the NPAT Baseline, Rate B is 0.5%; if it is higher than the NPAT Baseline, Rate B is progressively increased by 0.5% for every 10 (ten) percentage points above, calculated pro rata for any fractional portion and rounded to 02 (two) decimal places, expressed in percentage points.

The maximum Rate B is 2%/year. The equivalent numbers of shares and warrants are 25,354,440 shares and 20,011 warrants respectively, calculated based on the number of outstanding shares and the share/warrant ratio as at the date of this Plan, and are illustrative only; the actual number of shares shall be determined according to the formula in Clause 4, Section V based on the number of outstanding shares at the time of determining the exercise conditions, and adjusted according to the anti-dilution principles in Clause 10, Section IV of this Plan.

2.2 Actual NPAT is determined based on the Company's audited consolidated financial statements, after excluding the after-tax impact of extraordinary profit items. Extraordinary profit comprises one-off profit items not derived from core business activities, as reflected in the "Other profit" line item in the Company's audited consolidated financial statements. As the "Other profit" line item is a pre-tax figure, the after-tax impact of extraordinary profit is determined according to the formula:

After-tax impact = Value of the "Other profit" line item in the Company's audited consolidated financial statements x (1 – Corporate income tax rate).

The Corporate income tax rate is the tax rate applicable to the corresponding financial year of the Company's audited consolidated financial statements.

Where multiple Corporate income tax rates apply during the financial year, the rate used shall be the rate applicable at the end of the financial year.

2.3 The NPAT Baseline for an assessment year is the higher of:

[1] Committed NPAT, as detailed in the table below:

Assessment year	2026	2027	2028	2029	2030
Committed NPAT (VND billion)	7,743	9,378	10,839	12,494	14.390

and

[2] Planned NPAT for the assessment year as approved annually by the annual General Meeting of Shareholders.

Example 1*: for assessment year 2026 with an NPAT Baseline of VND 7,743 billion, if actual NPAT reaches VND 7,500 billion (equal to 96.86% of the NPAT Baseline), then B = 0%, equivalent to 0 shares and 0 warrants.*

Example 2*: for assessment year 2026 with an NPAT Baseline of VND 7,743 billion, if actual NPAT reaches VND 10,000 billion (i.e. exceeding the NPAT Baseline by 29.15%), then B = 0.5% + 29.15% × 5% = 1.96% (rounded to 2 (two) decimal places), equivalent to 24,847,351 shares and 19,611 warrants.*

Example 3*: for assessment year 2026 with an NPAT Baseline of VND 7,743 billion, if actual NPAT reaches VND 11,615 billion (i.e. exceeding the NPAT Baseline by 50%), then B = 0.5% + 50% × 5% = 3.0%. As B exceeds the maximum of 2%/year, the applicable Rate B is 2%, equivalent to 25,354,440 shares and 20,011 warrants (instead of 38,031,660 shares and 30,017 warrants if the maximum were not applied).*

3. Determination of the Exercise Ratio under KPI 2 – DMX Share Price Performance relative to the VN30 Index

3.1 Rate C is determined based on the difference (Y) between the DMX share price growth and the VN30 Index growth for the assessment year, specifically: (i) if Y < 0, C = 0%; (ii) if Y = 0, C = 0.5%; (iii) if Y > 0, C = 0.5% + 0.1% × Y.

Y (percentage points) = D (%) – V (%)

Where: (D) is the DMX share price growth expressed in percentage points, and (V) is the VN30 Index growth for the assessment year expressed in percentage points.

Accordingly, if the DMX share price growth is lower than the VN30 Index growth, Rate C shall not apply; if it is equal to the VN30 Index growth, Rate C is 0.5%; if it is higher than the VN30 Index growth, Rate C is progressively increased by 0.1% for every 01 (one) percentage point above, calculated pro rata for any fractional portion and rounded to 02 (two) decimal places.

The maximum Rate C is 1%/year. The equivalent numbers of shares and warrants are 12,677,220 shares and 10,005 warrants respectively, calculated based on the number of outstanding shares and the share/warrant ratio as at the date of this Plan, and are illustrative only; the actual number of shares shall be determined according to the formula in Clause 4, Section V based on the number of outstanding shares at the time of determining the exercise conditions, and adjusted according to the anti-dilution principles in Clause 10, Section IV of this Plan.

3.2 The DMX share price growth **(D)** and the VN30 Index growth **(V)** for the assessment year are calculated as follows:

a. **DMX share price growth (D)** is determined according to the following formula:

D (%) = [(DMX Average Price of the assessment year ÷ DMX Average Price of the preceding year) – 1] × 100%

Where, "DMX Average Price" is the arithmetic mean of the adjusted closing prices of DMX shares across all trading sessions in the relevant year.

For assessment year 2026 only, as DMX shares commenced trading on 06/08/2026, D is determined according to the formula:

D (%) = [(DMX Average Price from 06/08/2026 to 31/12/2026 ÷ Adjusted Opening Price of DMX shares on 06/08/2026) – 1] × 100%

Where, "DMX Average Price from 06/08/2026 to 31/12/2026" is the arithmetic mean of the adjusted closing prices of DMX shares across all trading sessions during this period;

"Adjusted Opening Price of DMX shares on 06/08/2026" is calculated as the opening price of the first trading session of DMX shares, being 80,000 VND/share, less all cash dividends (if any) up to 31/12/2026.

Example:

From 06/08/2026 to 31/12/2026, DMX pays 2 cash dividend installments:

- *Installment 1: 4,000 VND/share*
- *Installment 2: 2,000 VND/share*

Accordingly, the Adjusted Opening Price of DMX shares on 06/08/2026 used for assessment year 2026 is calculated as follows: 80,000 – (4,000 + 2,000) = 74,000 VND/share.

b. **VN30 Index growth (V)** is determined according to the following formula:

V (%) = [(VN30 Average of the assessment year ÷ VN30 Average of the preceding year) – 1] × 100%

Where, "VN30 Average" is the arithmetic mean of the closing values of the VN30 Index across all trading sessions in the relevant year.

For assessment year 2026 only, to align the comparison period with DMX shares, V is determined according to the formula:

V (%) = [(VN30 Average from 06/08/2026 to 31/12/2026 ÷ Opening value of the VN30 Index on 06/08/2026) – 1] × 100%

Where, "VN30 Average from 06/08/2026 to 31/12/2026" is the arithmetic mean of the closing values of the VN30 Index across all trading sessions during this period.

c. The fact that the 2026 assessment period is shorter than 12 months does not change the maximum Rate C specified in Clause 3.1, Section V.

d. Rounding principles for determining Rate C: The following values are rounded to 02 (two) decimal places: (i) the DMX Average Price of the assessment year or the DMX Average Price from 06/08/2026 to 31/12/2026 (for assessment year 2026); (ii) the VN30 Average of the assessment year or the VN30 Average from 06/08/2026 to 31/12/2026 (for assessment year 2026); and (iii) the rates D (%) and V (%) determined according to the formulas in Point a and Point b, Clause 3.2, Section V based on the average values rounded under items (i) and (ii), expressed in percentage points. Rounding is performed according to standard arithmetic rounding, whereby if the third decimal digit is 5 or greater it is rounded up, and if less than 5 it is rounded down; for negative values, rounding is applied to the absolute value. The difference Y is determined based on D and V as rounded under item (iii).

Example 1: *The DMX Average Price of the assessment year is 88,000 VND/share and the DMX Average Price of the preceding year is 80,000 VND/share, so D = [(88,000 ÷ 80,000) – 1] × 100% = 10%; the VN30 Average of the assessment year is 1,650 points and the VN30 Average of the preceding year is 1,500 points, so V = [(1,650 ÷ 1,500) – 1] × 100% = 10%; Y = D – V = 10% – 10% = 0 percentage points; therefore C = 0.5%, equivalent to 6,338,610 shares and 5,002 warrants.*

Example 2: *The DMX Average Price of the assessment year is 89,600 VND/share and the DMX Average Price of the preceding year is 80,000 VND/share, so D = [(89,600 ÷ 80,000) – 1] × 100% = 12%; the VN30 Average of the assessment year is 1,650 points and the VN30 Average of the preceding year is 1,500 points, so V = [(1,650 ÷ 1,500) – 1] × 100% = 10%; Y = D – V = 12% – 10% = 2 percentage points; therefore C = 0.5% + 0.1% × 2 = 0.7%, equivalent to 8,874,054 shares and 7,003 warrants.*

Example 3: *The DMX Average Price of the assessment year is 73,600 VND/share and the DMX Average Price of the preceding year is 80,000 VND/share, so D = [(73,600 ÷ 80,000) – 1] × 100% = −8%; the VN30 Average of the assessment year is 1,350 points and the VN30 Average of the preceding year is 1,500 points, so V = [(1,350 ÷ 1,500) – 1] × 100% = −10%; Y = D – V = (−8%) – (−10%) = 2 percentage points; therefore C = 0.5% + 0.1% × 2 = 0.7%, equivalent to 8,874,054 shares and 7,003 warrants.*

Example 4: *The DMX Average Price of the assessment year is 94,400 VND/share and the DMX Average Price of the preceding year is 80,000 VND/share, so D = [(94,400 ÷ 80,000) – 1] × 100% = 18%; the VN30 Average of the assessment year is 1,650 points and the VN30 Average of the preceding year is 1,500 points, so V = [(1,650 ÷ 1,500) – 1] × 100% = 10%; Y = D – V = 18% – 10% = 8 percentage points; calculated Rate C = 0.5% + 0.1% × 8 = 1.3%. As this exceeds the maximum of 1%/year, the applicable Rate C is 1%, equivalent to 12,677,220 shares and 10,005 warrants.*

Example 5: *The DMX Average Price of the assessment year is 86,400 VND/share and the DMX Average Price of the preceding year is 80,000 VND/share, so D = [(86,400 ÷ 80,000) – 1] × 100% = 8%; the VN30 Average of the assessment year is 1,650 points and the VN30 Average of the preceding year is 1,500 points, so V = [(1,650 ÷ 1,500) – 1] × 100% = 10%; Y = D – V = 8% – 10% = −2 percentage points; therefore C = 0%, equivalent to 0 shares and 0 warrants.*

4. The maximum total number of shares to be issued for the exercise of warrants ("**Total Exercise Shares**") each year is determined according to the following formula, rounded down to the nearest unit:

Annual Total Exercise Shares **(E)**	=	Annual Exercise Ratio **(A)**	x	Total number of outstanding shares at the time of determining the exercise conditions

5. The maximum total number of warrants that may be exercised ("**Total EW**") each year is determined according to the following formula, rounded down to the nearest unit:

Annual Total EW **(F)**	=	Annual Total Exercise Shares **(E)**	÷	Purchasable Shares, as adjusted for anti-dilution under Clause 10, Section IV of this Plan

In all cases, the cumulative total number of warrants exercised over the 05 (five) years of the BW Program shall not exceed the total number of warrants issued.

6. The annual number of EW per Bond is determined uniformly for all Bonds according to the following formula, rounded down to the nearest unit:

EW per Bond	=	Annual Total EW (F)	÷	1,000 Bonds

The total number of EW of each participant in an assessment year equals the EW per Bond multiplied by the number of Bonds held by that participant at the time of determining the exercise conditions. The denominator of 1,000 Bonds above applies on a fixed basis to all assessment years, regardless of the actual number of Bonds issued or outstanding at the time of determining the exercise conditions. Any excess shares and warrants resulting from rounding down under Clause 4, Clause 5 and Clause 6, Section V shall not be exercised in the relevant assessment year, shall not be carried forward to subsequent assessment years and shall not be reallocated to other participants.

VI. CONFIRMATION OF CONDITIONS AND EXERCISE SCHEDULE

1. For each assessment year, prior to organising the exercise, the BOD or a person authorized by the BOD shall prepare a dossier determining the exercise conditions, including at a minimum: (i) the audited consolidated financial statements for the assessment year; (ii) documents calculating the level of achievement of each KPI and the Exercise Ratio; (iii) the list of warrant holders as at the record date; (iv) a schedule determining the number of warrants exercisable and the number of shares purchasable by each warrant holder; (v) a draft exercise notice to be sent to warrant holders; and (vi) other documents as required by law or by competent state authorities. This dossier shall serve as the basis for the BOD to issue a resolution confirming the exercise conditions and to carry out the procedures for issuing shares upon the exercise of warrants.

2. Annually in each of the years 2027–2031, based on the audited consolidated financial statements for the immediately preceding assessment year (2026–2030) as approved by the GMS, the results of the calculation of the level of achievement of the KPIs and the dossier determining the exercise conditions, the BOD shall issue a resolution confirming: (i) the level of achievement of each KPI; (ii) the Exercise Ratio for the assessment year; (iii) the total number of shares to be issued upon exercise; (iv) the total number of warrants exercisable; (v) the number of warrants exercisable and the number of shares purchasable by each Participant; and (vi) the corresponding exercise period and method.

3. Eligible Participants may exercise their warrants within 24 (twenty-four) months from the date of issuance of the Resolution; where this period ends after the maturity date of the bonds, the warrant exercise period shall run until the maturity date of the bonds. Where the exercise deadline falls on a weekend or public holiday, the exercise deadline shall be the immediately preceding business day. Upon expiry of the above period, any unexercised warrants shall automatically lapse and shall not be carried forward.

4. On the basis of the BOD's resolution confirming the exercise conditions and the number of warrants actually registered for exercise, the BOD shall prepare or approve a plan for the offering/issuance of shares upon the exercise of warrants for each tranche, specifying at a minimum: the persons entitled to purchase shares, the expected number of shares to be issued, the Share Purchase Price, the total expected proceeds, the payment deadline, the blocked account for receipt of share purchase payments, the plan for handling shares not paid for or warrants not exercised, the plan for use of proceeds and the schedule for completing the depository registration/additional listing of the newly issued shares. This plan shall be used as the basis for the Company to carry out procedures with competent state authorities in accordance with the law.

5. The exercise shall be organised collectively 01 time per year for all eligible Participants, at a time decided by the BOD after the number of warrants exercisable, the expected number of shares to be issued and the schedule for completing the procedures for issuing shares upon the exercise of warrants in accordance with the law have been clearly determined. Participants shall pay the full share purchase amount into the Company's blocked account within the period specified for each tranche, provided that the time of the collective exercise shall not be later than the corresponding warrant exercise deadline as stipulated in Clause 3, Section VI of this Plan.

VII. OTHER CONTENTS RELATING TO THE BOND ISSUANCE PLAN AS STIPULATED IN CLAUSE 1, ARTICLE 10 OF DECREE 200

1. Certain financial indicators of the enterprise for the 03 years immediately preceding the year of issuance and changes after the issuance

Capital and liabilities indicators

Unit: VND million, times

No.	Item	2023	2024	2025	First 6 months of 2026	Expected after issuance
A	**Data based on audited and reviewed consolidated financial statements**					
1	**Owners' equity**	**18,553,585**	**19,516,417**	**17,800,572**	**22,676,754**	**22,676,754**
1.1	Owners' contributed capital	4,361,519	4,361,519	11,012,835	11,012,835	11,012,835
1.2	Other owners' capital	-	-	1,073,331	1,073,331	1,073,331
1.3	Foreign exchange differences	3,739	-	-	-	-
1.4	Undistributed profit	14,188,327	15,154,898	5,714,405	10,590,588	10,590,588
2	**Liabilities**	**27,873,959**	**29,955,726**	**39,115,666**	**53,209,432**	**53,209,432**
2.1	**Current liabilities**	**25,984,509**	**29,955,726**	**39,115,666**	**52,715,718**	**52.615,718**
	Short-term trade payables	5,457,040	6,325,110	9,701,594	10,232,344	10,232,344
	Short-term advances from customers	88,982	88,507	210,361	208,013	208,013
	Taxes and amounts payable to the State	338,532	585,548	811,242	953,922	953,922
	Payables to employees	160,097	141,425	190,068	178,460	178,460
	Short-term accrued expenses	717,902	2,109,806	3,304,054	3,939,244	3,939,244
	Short-term unearned revenue	-	21,723	536,937	184,120	184,120

No.	Item	2023	2024	2025	First 6 months of 2026	Expected after issuance
	Other short-term payables	737,354	683,194	842,798	14,509,110	14,509,110
	Short-term borrowings and finance lease liabilities	18,416,666	19,930,173	23,429,114	22,403,757	22,303,757
	Short-term provisions	67,936	70,240	89,498	106,749	106,749
2.2	**Non-current liabilities**	**1,889,450**	**-**	**-**	**493,714**	**593,714**
	Long-term borrowings and finance lease liabilities	1,889,450	-	-	-	100,000
	Long-term unearned revenue	-	-	-	493,714	493,714
3	**Profit before tax**	**1,799,287**	**4,746,514**	**7,268,699**	**6,093,722**	**6,093,722**
4	**Profit after tax**	**1,345,501**	**3,716,571**	**5,801,785**	**4,876,183**	**4,876,183**
5	**Capital structure indicators**					
	Liabilities/ total assets ratio	0.6	0.6	0.7	0.7	0.7
	Liabilities/ owners' equity ratio	1.5	1.5	2.2	2.3	2.3
6	**Solvency indicators**					
	Current ratio *(current assets/ current liabilities)*	1.6	1.6	1.4	1.4	1.4
	Quick ratio *((current assets - inventories)/ current liabilities)*	0.9	1.0	0.8	0.9	0.9

No.	Item	2023	2024	2025	First 6 months of 2026	Expected after issuance
7	**Total outstanding bond debt/ owners' equity**	**-**	**-**	**-**	**-**	**0.004**
8	**Profitability indicators**					
	Profit after tax/ average total assets ratio	2.9%	7.8%	10.9%	7.3%	7.3%
	Profit after tax/ average owners' equity ratio	7.5%	19.5%	31.1%	24.1%	24.1%
9	**Financial safety indicators**	**Not applicable**				
B	**Data based on audited and reviewed separate financial statements**					
1	**Owners' equity**	**19,247,687**	**20,601,843**	**17,820,816**	**22,461,871**	**22,461,871**
1.1	Owners' contributed capital	4,361,519	4,361,519	11,012,835	11,012,835	11,012,835
1.2	Other owners' capital	-	-	-	-	-
1.3	Foreign exchange differences	-	-	-	-	-
1.4	Undistributed profit	14,886,168	16,240,324	6,807,981	11,449,036	11,449,036
2	**Liabilities**	**27,516,596**	**29,630,944**	**38,523,035**	**52,982,169**	**52,982,169**
2.1	**Current liabilities**	**25,627,146**	**29,630,944**	**38,523,035**	**52,488,455**	**52.388,455**
	Short-term trade payables	5,205,737	6,158,176	9,818,045	10,835,521	10,835,521
	Short-term advances from customers	86,685	88,507	190,584	140,405	140,405
	Taxes and amounts payable	300,529	584,027	788,136	864,630	864,630

No.	Item	2023	2024	2025	First 6 months of 2026	Expected after issuance
	to the State					
	Payables to employees	144,962	132,002	155,621	130,943	130,943
	Short-term accrued expenses	685,303	2,081,533	2,950,957	3,612,217	3,612,217
	Short-term unearned revenue	-	21,723	536,937	184,120	184,120
	Other short-term payables	751,321	660,361	782,867	14,467,343	14,467,343
	Short-term borrowings and finance lease liabilities	18,384,672	19,834,374	23,210,389	22,146,526	22,046,526
	Short-term provisions	67,936	70,240	89,498	106,749	106,749
2.2	**Non-current liabilities**	**1,889,450**	**-**	**-**	**493,714**	**593,714**
	Long-term borrowings and finance lease liabilities	1,889,450	-	-	-	100,000
	Long-term unearned revenue				493,714	493,714
3	**Profit before tax**	**2,179,542**	**5,134,100**	**7,276,848**	**5,806,530**	**5,806,530**
4	**Profit after tax**	**1,725,756**	**4,104,156**	**5,809,935**	**4,641,055**	**4,641,055**
5	**Capital structure indicators**					
	Liabilities/ total assets ratio	0.6	0.6	0.7	0.7	0.7
	Liabilities/ owners' equity ratio	1.4	1.4	2.2	2.4	2.4
6	**Solvency**					

No.	Item	2023	2024	2025	First 6 months of 2026	Expected after issuance
	indicators					
	Current ratio *(current assets/ current liabilities)*	1.6	1.5	1.4	1.4	1.4
	Quick ratio *((current assets - inventories)/ current liabilities)*	0.9	0.9	0.8	0.9	0.9
7	**Total outstanding bond debt/ owners' equity**	**-**	**-**	**-**	**-**	**0.004**
8	**Profitability indicators**					
	Profit after tax/ average total assets ratio	3.9%	8.5%	10.9%	7.0%	7.0%
	Profit after tax/ average owners' equity ratio	9.3%	20.6%	30.2%	23.0%	23.0%
9	**Financial safety indicators and operational safety ratios as prescribed by specialised laws**	**Not applicable**				

Source: Audited consolidated and separate financial statements for 2024, 2025 and reviewed financial statements for the first 6 months of 2026

Notes:

(*) The expected financial indicators after issuance are calculated based on the purpose of use of proceeds under this Issuance Plan (referred to in Clause 2, Section III). Accordingly, the VND 100 billion raised from the bond issuance will be used to repay short-term debts.

(**) It is assumed that immediately after the issuance, the Company's profit after tax and profit before tax remain unchanged.

2. Status of payment of interest and principal on issued bonds and debts falling due (excluding bond debts) in the 03 consecutive years preceding the bond offering

The Company has not conducted any bond issuance in the 03 years immediately preceding this bond issuance.

Debts falling due have always been paid by the Issuer in full and on time in accordance with each relevant loan agreement or loan contract. As at the date of information disclosure, the Issuer has no overdue liabilities.

3. Report on the issuance and use of proceeds for outstanding bonds

None. The Company has not conducted any bond issuance in the 03 consecutive years preceding this bond offering.

4. Assessment of the financial position and ability of the enterprise to pay its debts falling due, and its ability to repay the bonds expected to be issued

The Issuer has a sound financial position and is fully capable of paying the enterprise's debts falling due, as well as repaying the bonds expected to be issued.

5. Auditor's opinion

a. Opinion of the auditing firm on the 2025 separate financial statements and review conclusion on the 2026 semi-annual separate financial statements

Opinion of Ernst & Young Vietnam Limited - Ho Chi Minh City Branch, the firm that audited the 2025 separate financial statements: *"In our opinion, the separate financial statements present fairly, in all material respects, the separate financial position of the Company as at 31 December 2025, and its separate results of operations and separate cash flows for the year then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of separate financial statements"*.

Opinion of Ernst & Young Vietnam Limited - Ho Chi Minh City Branch, the firm that reviewed the 2026 semi-annual separate financial statements: *"Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not present fairly, in all material respects, the interim separate financial position of the Company as at 30 June 2026, and its interim separate results of operations and interim separate cash flows for the six-month accounting period then ended, in accordance with*

Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of interim separate financial statements".

b. Opinion of the auditing firm on the 2025 consolidated financial statements and review conclusion on the 2026 semi-annual consolidated financial statements

Opinion of Ernst & Young Vietnam Limited - Ho Chi Minh City Branch, the firm that audited the 2025 consolidated financial statements: "*In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 31 December 2025, and its consolidated results of operations and consolidated cash flows for the year then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of consolidated financial statements*".

Opinion of Ernst & Young Vietnam Limited - Ho Chi Minh City Branch, the firm that reviewed the 2026 semi-annual consolidated financial statements: *"Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not present fairly, in all material respects, the interim consolidated financial position of the Group as at 30 June 2026, and the interim consolidated results of operations and interim consolidated cash flows of the Group for the six-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of interim consolidated financial statements".*

6. Plan for funding the payment of bond principal and interest

a. Bond Interest Payment: Bond interest shall be paid periodically once every 1 year from the Issue Date of such Bond. The Issuer expects to use proceeds from business activities, proceeds from financial activities and/or other lawful sources to pay Bond interest to investors when due. According to the Issuer's business plan, the proceeds from business, investment and other activities, after deducting tax obligations payable to the State, financial obligations and operating expenses, remain sufficient to pay the Issuer's Bond interest when due.

b. Bond Principal Payment: Depending on actual market conditions, the Issuer expects to use (i) the Issuer's business profits and/or (ii) capital raised from the economy to pay the Bond principal at maturity. According to the Issuer's business plan set out below, the proceeds from business, investment and other activities,

after deducting tax obligations payable to the State, financial obligations and operating expenses, remain sufficient to pay the Issuer's Bond principal when due.

c. Projected business results and cash flows from operating activities:

Based on the Issuer's business plan and cash flow projections for the period 2026-2030 as detailed in the table below, the Issuer expects to have sufficient funds to pay in full the Bond interest and principal throughout the term of the Bonds.

Unit: VND billion

Item	2026	2027	2028	2029	2030
	Business plan for the period 2026 - 2030				
Revenue	122,317	134,978	148,906	164,373	181,514
Profit after corporate income	7,743	9,378	10,839	12,494	14,390

Unit: VND billion

Item	2026	2027	2028	2029	2030
	Business plan for the period 2026 - 2030				
Net cash flows from operating activities	5,382	5,978	6,604	7.558	8,618
Net cash flows from investing activities	(901)	(3,979)	(4,042)	(4,415)	(4,897)
Net cash flows from financing activities	(2,852)	(768)	(1,168)	(1,559)	(1,924)
Net cash flows during the period	1,629	1,231	1,394	1,584	1,797
Cash and cash equivalents at the beginning of the period	3,578	5,207	6,438	7,832	9,416
Cash and cash equivalents at the end of the period	5,207	6,438	7,832	9,416	11,213

d. Expected bond interest/principal payment schedule

Unit: VND billion

Item	2027	2028	2029	2030	2031
Annual bond interest (*)	8	8	8	8	8
Bond principal (*)	-	-	-	-	100

Item	2027	2028	2029	2030	2031
Total	**8**	**8**	**8**	**8**	**108**
Expected sources of payment	From proceeds from business activities, proceeds from financial activities and/or other lawful sources				

(*) The above repayment plan is based on the assumption that the Bonds are issued in 2026 with a total par value of VND 100 billion and mature in 2031. Bond interest is paid in arrears, periodically once every 01 (one) year from the Issue Date; accordingly, the first interest payment is expected to be made in 2027.

e. Bond Interest

- Bond Interest calculation formula: Bond Interest for the term equals (=) the total par value of outstanding Bonds multiplied by (x) the actual number of days in the Interest Period multiplied by (x) the Bond Interest Rate for the term divided by (:) 365 (three hundred and sixty-five) days.
- Interest Period means each consecutive period of 12 (twelve) months from and including the Issue Date until the Maturity Date (or the date on which the Bonds are redeemed early). The first Interest Period shall commence from (and including) the Issue Date to (but excluding) the last day of the first Interest Period, and each subsequent Interest Period shall commence from (and including) the last day of the immediately preceding Interest Period until (but excluding) the last day of such Interest Period. The last day of the Interest Periods is the date falling exactly 12 (twelve) months, 24 (twenty-four) months, 36 (thirty-six) months, 48 (forty-eight) months and 60 (sixty) months from the Issue Date. The last day of each Interest Period is also the Interest Payment Date (the "Interest Payment Date").
- The Bonds shall bear interest at the Interest Rate for the period from (and including) the Issue Date to (but excluding) the Maturity Date or the date on which the Bonds are redeemed early in accordance with these Bond Terms and Conditions. Interest accrued on the principal amount of the Bonds shall be calculated on the actual number of days elapsed on the basis of a 365 (three hundred and sixty-five) day year.
- Interest on each Bond shall be rounded to the nearest unit.

f. Method of payment of bond interest/principal:

Before the Bonds are registered with VSDC, payment of principal, interest and other amounts relating to the Bonds shall be made through the Issuer in accordance with the provisions below. From the time the Bonds are registered with VSDC, payment of principal, interest and other amounts relating to the Bonds shall be made in accordance with the laws of Vietnam, the regulations of VSDC and the

provisions below (to the extent that the provisions below are not contrary to or inconsistent with the laws of Vietnam and the regulations of VSDC).

(i) Before the Bonds are registered with VSDC, principal, interest and other amounts (if any) under the Bonds shall be paid by the Issuer directly into the registered account of the Bondholder no later than the payment due date.

(ii) From the time the Bonds are registered with VSDC, payment of principal, interest and other amounts relating to the Bonds to the Bondholders shall be made as follows:

- For Bondholders who have deposited their Bonds with VSDC, the Issuer shall pay principal, interest and/or other amounts payable relating to the Bonds (if any) to the Bondholders in accordance with the regulations of VSDC.
- For Bondholders who have not deposited their Bonds with VSDC or who have withdrawn their Bonds from depository at VSDC (if possible and permitted by law) ("Undeposited Bondholders"), the Issuer shall pay principal, interest and/or other amounts payable relating to the Bonds (if any) directly into the registered account of the Bondholder no later than the payment due date.

(iii) The principal amount of the Bonds shall be paid by the Issuer in 01 (one) lump sum on the Maturity Date or on the date on which the Bonds are redeemed in accordance with these Bond Terms and Conditions. For the avoidance of doubt, the principal of each Bond is the par value of such Bond.

(iv) Interest on the Bonds shall be paid by the Issuer on the Interest Payment Date or the Maturity Date or the date on which the Bonds are redeemed in accordance with these Bond Terms and Conditions.

The GMS authorizes the BOD to decide on the detailed sequence and procedures for the payment of Bond interest and principal in accordance with the Bond Terms and Conditions and the law.

7. Information disclosure commitment of the issuer

The issuer commits to disclose information in accordance with the law.

8. Other commitments to bondholding investors

- To strictly comply with the issuance plan and schedule, and to use the proceeds from the Bond issuance solely for restructuring the Company's short-term debts.
- To redeem the Bonds before maturity at the request of Bondholders in cases where the Bonds must be redeemed in accordance with the law.
- During the issuance and circulation of the Bonds, the Company's specific commitments to Investors and Bondholders may be supplemented and adjusted in accordance with specific agreements between the Company and the Investors and Bondholders or the authorized representative of the Bondholders (if any).

9. Rights and obligations of bond investors

a. Rights of bond investors:

- To have information fully disclosed by the Issuer in accordance with Decree 200; to have access to the Bond offering dossier upon request.
- To be paid the bond principal and interest in full and on time when due, and to have the exercise of the rights attached to the bond terms and conditions upon issuance ensured.
- To request the Issuer to redeem the Bonds early in accordance with Clause 4, Section III of this Issuance Plan and the provisions of law.
- To bequeath the bonds by inheritance in accordance with the provisions of law.
- To vote on matters requiring approval by bondholders, whereby the approval rate for matters requiring bondholder approval must be 65% or more of the total outstanding bonds of the same type.

b. Responsibilities of bond investors:

- To fully access the bond offering dossier and the Issuer's disclosed information; to clearly understand the bond terms and conditions and other commitments of the Issuer before deciding to purchase and trade the bonds.
- To clearly understand the risks arising from investing in and trading bonds; to clearly understand and ensure compliance with the regulations on eligible investors and on trading privately placed corporate bonds under Decree 200 and the relevant provisions of law.
- To make their own assessment, take sole responsibility for their investment decisions, and bear the risks arising from investing in and trading bonds.
- To be responsible for the dossiers and documents they provide for determining their status as a professional securities investor.

- To trade bonds in accordance with the provisions of law; not to sell, transfer or jointly contribute capital to invest in the bonds in any form, except where bequeathed by inheritance in accordance with the provisions of law or transferred pursuant to a legally effective judgment or decision of a Court.
- To strictly comply with and implement the provisions of law relating to the issued Bonds.

10. Measures taken by the Issuer to monitor, manage and supervise the use of proceeds from the bond offering for the intended purpose

- Proceeds from the bond issuance must be monitored separately to ensure that the proceeds are used and managed for the intended purpose in accordance with the issuance plan and the information disclosed to investors.
- To prepare 06-month and annual periodic reports on the use of proceeds from the bond offering until all proceeds have been disbursed or until the Issuer no longer has any outstanding bonds, whichever occurs first. The report on the use of proceeds from the bond offering shall be audited by a qualified audit firm in accordance with Point c, Clause 2, Article 31 of Decree 200.
- The Issuer is responsible for monitoring, managing and supervising the use of proceeds for the issuance purpose set out in the Issuance Plan and for ensuring compliance with the provisions of law.

VIII. ALLOCATION AND PARTICIPATION CRITERIA

1. Criteria for determining the personnel participating in the issuance (the "Participants"): (i) being within the offering subjects under Point 1.14, Clause 1, Section III and qualifying as a professional securities investor; (ii) currently holding a position, having a valid labor contract/management contract, and having worked at the Company for a period equal to or exceeding the vesting review period as of the issuance date; (iii) not having violated labor discipline, and not being in the process of resignation or disciplinary action.
2. The principles for determining the number of Bonds for Participants are as follows:
   - The number of Bonds allocated to each Participant is determined on the basis of a combination of 02 (two) criteria: the Position Coefficient and the Influence Coefficient.
   - The allocation of Bonds under the BW Program is carried out only once, at the time of the offering, before the BW Program commences. Accordingly, the Position Coefficient and the Influence Coefficient are determined based on the position, scope of responsibility and expected level of influence of each

Participant throughout the 2026–2030 period, and are not readjusted according to annual performance results. The Company's actual operating performance is reflected through the warrant exercise conditions set out in Section V of this Plan.

- The number of Bonds allocated to each Participant is rounded down to the nearest unit (decimals discarded).

2.1 Criterion 1: Allocation of Bonds by Participant's position

Group	Position	Position Coefficient (P)
1	CEO	4
2	National Sales Director Business Development Director Customer Experience Director CEO and Deputy CEO of Subsidiaries/Joint Venture	2
3	Service Division Director Sales Director of Subsidiaries/Joint Venture	1

Note: *The Position Coefficients specified above reflect the importance of the respective positions and roles in the Company's business operations.*

2.2 Criterion 2: Allocation of Bonds by level of influence on the organization

The Influence Coefficient (I) reflects the level of influence of each Participant on the Company's strategy, corporate culture, management system, team and capabilities during the 2026–2030 period. Based on the assessment of the BOD/CEO, the BOD decides the contribution score for each Participant on a scale of 0 to 100, where 100 is the highest level of influence.

2.3 Formula for determining the number of Bonds for each Participant

On the basis of the above principles, the number of Bonds allocated to each Participant is determined according to the following formula:

Individual total allocation score (T_i)	=	$P \times I$
Number of Bonds per individual (TP_i)	=	*Total number of Bonds offered x* $(T_i / \Sigma T_i)$

❖ Example: Mr. Nguyễn Văn A is calculated as follows:

Full name	Position Coefficient (P)	Influence Coefficient (I)	Individual allocation score P x I (T_i)
Nguyễn Văn A	2	75	150

Assume $\Sigma T_i = 800$

➢ Number of Bonds of Mr. Nguyễn Văn A = 1,000 × (150 ÷ 800) = 187.5 Bonds, rounded down to 187 Bonds

2.4 Decision-making authority

The GMS authorizes the BOD to decide on and adjust the Position Coefficient, the Influence Coefficient and the number of Bonds allocated to each Participant within the total limit approved by the GMS.

3. To approve the list of Participants in the BW Program as follows:

Pursuant to the criteria for investors eligible to participate in the Bonds with Warrants Program detailed in Clause 1 and Clause 2, Section VIII of this Plan, the list of investors meeting the conditions to participate in the BW Program is attached in Appendix 2 of this Proposal and forms an integral part of this Plan. The number of Bonds with Warrants allocated to each investor shall be decided by the BOD in accordance with the principles in Clause 2, Section VIII and shall not exceed the total limit approved by the GMS.

4. Where a Participant resigns, is dismissed or no longer meets the criteria: the portion of warrants not yet eligible for exercise shall automatically cease to be effective; the bonds shall remain effective (with principal and interest paid in accordance with the bond issuance plan). Other cases shall be handled in accordance with the BW Program Regulations issued by the BOD, including the case of death (to be settled for the lawful heirs).

IX. SATISFACTION OF THE CONDITIONS FOR CORPORATE BOND ISSUANCE

The Issuer has fully satisfied the conditions set out in Clause 1, Article 31 of the Law on Securities No. 54/2019/QH14 and Article 16 of Decree 200/2026/NĐ-CP dated 05/6/2026 of the Government on the offering and trading of privately placed corporate bonds in the domestic market and the offering of corporate bonds in the international market, specifically as follows:

No.	Issuance conditions	Ability to	Supporting

		satisfy	documents
1	Having a decision of the General Meeting of Shareholders approving the plan for the offering and use of proceeds from the offering; clearly specifying the criteria and number of investors in accordance with Point a), Clause 1, Article 31 of the Law on Securities No. 54/2019/QH14 and Law No. 56/2024/QH15	Satisfied	The plan for the offering and use of proceeds; the criteria and number of investors are approved by the General Meeting of Shareholders of the Issuer under this Resolution.
2	Participants in the offering shall only include strategic investors and professional securities investors; the determination of professional securities investor status must be made before the bond subscription date and based on valid supporting documents.	Satisfied	Participants in the offering shall only include professional securities investors in accordance with the securities laws who meet the participation criteria set out in Section VIII of this Plan
3	The transfer of privately placed shares, privately placed convertible bonds and privately placed bonds with warrants is restricted for a minimum of 03 years for strategic investors and a minimum of 01 year for professional securities investors from the completion date of the offering, except for transfers between professional securities investors or transfers made pursuant to a legally effective judgment or decision of a Court, an arbitral award, or inheritance in accordance with the provisions of law.	Satisfied	Privately placed bonds with warrants may not be transferred during the entire term of the bonds, except where bequeathed by inheritance in accordance with the provisions of law or transferred pursuant to a legally effective judgment or decision of a Court.
4	An offering of privately placed convertible bonds or privately placed bonds with warrants must take place at least 06 months after the end date of the most recent private offering or private	Satisfied	The private offering of bonds with warrants is expected to be carried out more than 06 months after the end

	issuance, including: private offering of shares; private offering of convertible bonds; private offering of bonds with warrants; private offering of preferred shares with warrants; issuance of shares to swap for shares of shareholders of a non-public joint stock company, or to swap for capital contributions of members of a limited liability company; issuance of shares to swap for shares of a specified number of shareholders in a public company; issuance of shares for debt swap		date of the Company's most recent private issuance.
5	The offering of shares, conversion of bonds into shares, and exercise of warrants must comply with the regulations on foreign ownership ratios in accordance with the provisions of law	Satisfied	No foreign investors participate in the BW Program (according to the List of Participants in the Private Bonds with Warrants Program attached in Appendix 2 of this Proposal); therefore, the issuance of shares upon exercise of warrants will not affect the foreign ownership ratio of the Issuer.
6	The issuer has liabilities (including the value of the bonds expected to be issued) not exceeding 05 times the owners' equity of the issuing enterprise according to the annual financial statements specified in Point e of this Clause, except where the issuing enterprise is a state-owned enterprise, an enterprise issuing bonds to implement real estate projects, a credit institution, an insurance company, a reinsurance company, an insurance	Satisfied	The Issuer's post-issuance Liabilities/Owners' equity ratio, based on the audited 2025 consolidated financial statements, is estimated at 2.2 times.

	brokerage company, a securities company, or a securities investment fund management company, which shall comply with the relevant provisions of law. Where the issuing enterprise is a parent company, the liabilities (including the value of the bonds expected to be issued) and owners' equity shall be based on the consolidated financial statements, in which owners' equity excludes non-controlling interests, in accordance with Point d, Clause 1, Article 13 of Decree 200/2026		

X. CHARTER CAPITAL INCREASE, ADDITIONAL LISTING AND FOREIGN OWNERSHIP RATIO

To approve the increase of charter capital corresponding to the total par value of the shares actually issued in each exercise round; the issued shares shall be additionally registered with VSDC and additionally listed on the Ho Chi Minh City Stock Exchange (HOSE). As the Company only offers to Vietnamese individuals, the issuance will not change the foreign ownership ratio in the Company.

XI. ASSIGNMENT AND AUTHORIZATION TO THE BOARD OF DIRECTORS

The GMS assigns the BOD to finalize the detailed Issuance Plan in accordance with the provisions of law on the basis of the key contents approved by the GMS in this Proposal, provided that such finalization, amendment or supplementation does not change the nature of the transaction, the total issuance limit, the maximum dilution ratio, the offering subjects or the fundamental economic rights of shareholders, unless approved by the GMS or a competent authority in accordance with the provisions of law; and authorizes the BOD (which may sub-delegate to the Chairman of the BOD and/or the CEO in accordance with the Charter and the law) to carry out the following:

1. To finalize the detailed Issuance Plan and the offering registration dossier submitted to the SSC; to select advisors, auditors and service providers; to supplement and amend the dossier at the request of competent authorities;
2. To adjust and amend the contents of the Plan to conform with the provisions of law and the opinions of State regulatory authorities;

3. To decide the issuance timing, and the timing and procedures of each annual warrant exercise round;

4. To decide the number of bonds allocated to each participant according to the list of participants approved by the GMS in Appendix 2; to issue the BW Program Regulations (including the method for determining the KPIs in special cases, exercise procedures, and handling of resignation, discipline and inheritance);

5. To issue annual resolutions on the results of the KPIs and the number of shares issued; resolutions recording technical adjustments; decisions on handling fractional shares, unexercised warrants, bonds of persons who no longer meet the criteria and undistributed bonds;

6. To decide on and adjust the detailed plan for the use of proceeds (including seeking the opinions of bondholders as required when changing the issuance purpose);

7. To carry out the registration, depository and trading registration of the bonds at VSDC/HNX; the additional registration and additional listing of shares at VSDC/HOSE; to amend the Charter regarding charter capital according to the actual issuance results, carry out procedures to amend the Enterprise Registration Certificate, and report to the GMS at its next meeting;

8. To decide the payment priority, payment timing and detailed adjustments to the plan for the use of proceeds within the scope of the purposes approved by the GMS;

9. To decide the detailed plan for the use of proceeds from the warrant exercise rounds in accordance with the provisions of law, within the scope of the purposes approved by the GMS, ensuring the interests of the Company and its shareholders.

10. To issue the criteria, dossiers and timing for confirming professional securities investor status; to handle cases where participants no longer meet the status or participation conditions before the distribution date, the bond issue date or the warrant exercise date;

11. To decide the principles for allocation, adjustment of allocation, redistribution or cancellation of bonds and warrants that are not subscribed, not distributed, not paid for or not exercised, provided that the total issuance limit and maximum dilution ratio approved by the GMS are not exceeded;

12. To select, negotiate, sign, amend, supplement, extend, terminate and perform contracts and agreements with the payment guarantee bank, credit rating agency, advisors, issuing agent, blocked account management bank and other service providers in connection with the issuance;

13. To select, negotiate, sign, amend, supplement, extend, terminate and perform contracts and agreements with the Bondholders' Representative, except for changes to the terms of the bondholders' representative contract specified in Clause 6, Article 11 of Decree 200;

14. To decide on the opening, management, use and release of the blocked account; to handle the refund of bond subscription monies or share purchase monies where the issuance or warrant exercise round is not completed in accordance with the provisions of law and the issuance dossier;

15. To decide the method for handling technical situations arising in relation to the NPAT KPI, the DMX share price versus VN30 KPI, anti-dilution adjustments, rounding principles, changes in the financial year, changes in listing/trading, trading suspension, delisting, merger, consolidation, division, separation, corporate restructuring or other special events affecting the determination of the number of warrants exercised;

16. To carry out, or authorize the Chairman of the BOD, the CEO, the Legal Representative or a designated person to carry out, the procedures for information disclosure, reporting, explanation, registration, depository, trading registration of the bonds, issuance of shares, additional registration and additional listing of shares, updating the shareholder register, and amending the charter capital, the Company's Charter and the Enterprise Registration Certificate according to the actual issuance results;

17. Decide on other matters relating to the Program, including correcting wording and technical errors that do not change the substance of the contents approved by the GMS.

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

Sincerely thank you./.

APPENDIX 2:

LIST OF PARTICIPANTS IN THE PRIVATE PLACEMENT BONDS WITH WARRANTS PROGRAM

No.	Full name	Nationality	Position
1	Đoàn Văn Hiểu Em	Vietnam	CEO
2	Trần Văn Hoàng	Vietnam	Business Development Director
3	Phùng Ngọc Tuyên	Vietnam	Business Development Director
4	Trương Hồng Hoàng	Vietnam	Business Development Director
5	Quách Vĩnh Nam	Vietnam	National Sales Director
6	Đoàn Trung Hiếu	Vietnam	CEO of a Subsidiary
7	Hoàng Khánh Chi	Vietnam	Customer Experience Director
8	Nguyễn Bá Tín	Vietnam	Deputy CEO of the Joint Venture
9	Lê Minh Tú	Vietnam	Sales Director of the Joint Venture
10	Đỗ Nguyễn Minh Viễn	Vietnam	Support Division Director - Implementation
11	Hoàng Hữu Hưng	Vietnam	Support Division Director - Internal Control
12	Lê Thảo Trang	Vietnam	Support Division Director - Marketing
13	Võ Thị Kim Phụng	Vietnam	Support Division Director - Human Resources
14	Võ Lê Giang	Vietnam	Support Division Director - Information Technology
15	Võ Thị Phương Thảo	Vietnam	Support Division Director - Chief Accountant

APPENDIX 3:

REGISTERED BUSINESS LINES OF THE COMPANY

Pursuant to (i) the Enterprise Registration Certificate with enterprise code 0303217354 first issued by the Department of Planning and Investment of Ho Chi Minh City on 02/01/2007 and most recently amended for the 34th time by the Department of Finance of Ho Chi Minh City on 08/7/2026, and (ii) the Confirmation of changes to enterprise registration contents issued by the Department of Finance of Ho Chi Minh City on 29/01/2026, Dien May Xanh Investment Joint Stock Company is permitted to conduct the following business lines:

No.	Business line	Code
1	**Retail sale of information and communications technology equipment (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)**	**4740 (Main)**
2	Advertising	7310
3	Wholesale of electronic and telecommunications equipment and components (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4652
4	Other construction installation (excluding mechanical processing, waste recycling and electroplating at the head office)	4329
5	Other telecommunications activities Details: Telecommunications service agency. Provision of value-added services on telecommunications networks and the internet (excluding internet access services)	6190
6	Wholesale of other household goods (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4649
7	Warehousing and storage of goods	5210
8	Real estate business, land use rights of owners, users or lessees (excluding investment in the construction of cemetery and graveyard infrastructure for the transfer of land use rights associated with such infrastructure)	6810

No.	Business line	Code
9	Packaging services (excluding packaging of plant protection chemicals)	8292
10	Wholesale of beverages Details: Wholesale of alcoholic and non-alcoholic beverages (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4633
11	Wholesale of food (excluding wholesale of rice, cane sugar and beet sugar) (not operated at the head office)	4632
12	Electrical installation (excluding mechanical processing, waste recycling and electroplating at the head office)	4321
13	Freight transport by road (excluding gas liquefaction for transportation)	4933
14	Other transportation support service activities (excluding gas liquefaction for transportation and activities related to air transport; services of establishing, operating, maintaining and servicing maritime signals, water areas, waters, public maritime channels and maritime routes; survey services of water areas, waters, public maritime channels and maritime routes for the publication of Maritime Notices; services of surveying, compiling and publishing nautical charts of waters, seaports, maritime channels and maritime routes; compiling and publishing maritime safety documents and publications; traffic regulation services ensuring maritime safety in water areas, waters and public maritime channels; maritime electronic information services; maritime pilotage services)	5229
15	Other activities auxiliary to financial services not elsewhere classified Details: Investment consultancy activities (excluding financial, accounting and legal consultancy)	6619
16	Agency, brokerage and auction of goods Details: Lottery agency, agency, brokerage (excluding real estate brokerage; issuance of state lottery tickets and the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4610
17	Other education not elsewhere classified (excluding religious teaching; schools of Party organizations and	8559

No.	Business line	Code
	mass organizations)	
18	Wholesale of fabrics, garments and footwear (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4641
19	Installation of industrial machinery and equipment	3320
20	Installation of water supply and drainage, heating and air-conditioning systems (excluding installation of refrigeration equipment (freezing equipment, cold storage, ice machines, air conditioners, water chillers) using R22 refrigerant in the seafood processing sector)	4322
21	Wholesale of other machinery, equipment and spare parts (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4659
22	Other human health activities not elsewhere classified Details: Prescription eyewear service establishments, eye examination, lens grinding and fitting for eyewear retail	8699
23	Non-specialized wholesale trade Details: Import and export of goods traded by the company (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4690
24	Retail sale of food grains Details: excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law	4721
25	Other specialized wholesale not elsewhere classified Details: Wholesale of gas stoves and related accessories (excluding trading in liquefied petroleum gas (LPG) and used lubricating oil, and the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4679
26	Wholesale of computers, peripheral equipment and software (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic	4651

No.	Business line	Code
	organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	
27	Retail sale of food (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4722
28	Business management consultancy and other management consultancy activities (excluding financial, accounting and legal consultancy)	7020
29	Retail sale of beverages Details: retail sale of beverages, liquor, beer and non-alcoholic beverages (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4723
30	Other financial service activities not elsewhere classified (excluding insurance and pension funding activities) Details: Provision of payment intermediary services (to operate only upon approval of the State Bank of Vietnam)	6499
31	Retail intermediary service activities (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4790
32	Retail sale of electrical household appliances, beds, cabinets, tables, chairs and similar furniture, electric lamps and lighting sets, and other household articles not elsewhere classified (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4759
33	Repair and maintenance of electrical equipment (excluding repair and maintenance of ships, aircraft or other transport vehicles and equipment)	3314
34	Electricity generation from non-renewable energy sources (solar power under 1 MW) (Excluding transmission and dispatch of the national power system; construction and operation of multi-purpose hydropower plants and nuclear power plants of special socio-economic importance)	3511
35	Repair and maintenance of machinery and equipment (excluding	3312

No.	Business line	Code
	repair and maintenance of ships, aircraft or other transport vehicles and equipment)	
36	Retail sale of garments, footwear, leather and imitation leather goods (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4771
37	Other computer programming	6219
38	Retail sale of second-hand goods Details: Retail sale of second-hand household electrical appliances, mobile phones, IT and telecommunications equipment in specialized stores (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4774
39	Development of video games, video game software and video game software tools	6211
40	Telecommunications service reselling and intermediation services for telecommunications activities Details: Intermediation services for telecommunications activities	6120
41	Computer consultancy and computer facilities management	6220
42	Retail sale of games and toys Details: Retail sale of games and toys made of all materials (not trading in toys harmful to the personality development and health of children or affecting security, order and social safety) (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4763
43	Wholesale of automobiles and other motor vehicles (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4661
44	Other information technology and computer service activities	6290
45	Retail sale of automobiles and other motor vehicles (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4781

No.	Business line	Code
46	Repair and maintenance of automobiles and other motor vehicles (excluding repair and maintenance of ships, aircraft or other transport vehicles and equipment)	9531
47	Web search portal activities and other information service activities Details: Telephone-based information services; information search services on a contract or fee basis (excluding press activities and news gathering activities in any form and public opinion polling services (opinion polls))	6390
48	Other non-specialized retail sale (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4719
49	Office administrative and support activities Details: Management of office and administrative activities such as reception, personnel services and mail delivery, and bookkeeping systems for others on a fee or contract basis	8210
50	Wholesale of other construction materials and installation equipment (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4673
51	Wholesale of metals and metal ores (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4672
52	Retail sale of books, newspapers, magazines and stationery Details: retail sale of stationery	4761
53	Repair and maintenance of household appliances and articles (excluding repair and maintenance of ships, aircraft or other transport vehicles and equipment)	9522
54	Retail sale in non-specialized stores with food, foodstuffs, beverages, cigarettes and pipe tobacco predominating (excluding retail sale of rice, sugar, cane sugar, cigarettes and pipe tobacco)	4711
55	Retail sale of fabrics, wool, yarn, sewing thread and other textiles (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import	4751

No.	Business line	Code
	rights and distribution rights in accordance with the law)	
56	Wholesale of motorcycles, motorbikes, and their parts and accessories (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4663
57	Repair and maintenance of household electronic audio-visual equipment (excluding repair and maintenance of ships, aircraft or other transport vehicles and equipment)	9521
58	Retail sale of motorcycles, motorbikes, and their parts and accessories (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights and distribution rights in accordance with the law)	4783
59	Repair and maintenance of bicycles, watches and clocks, and other personal and household goods not elsewhere classified (excluding repair and maintenance of ships, aircraft or other transport vehicles and equipment)	9529
60	Social networking site activities and other content distribution activities Details: Establishment of social networks (excluding press activities and news gathering activities in any form; excluding public opinion polling services (opinion polls))	6039
61	Combined facilities support activities	8110
62	Intermediary service activities for freight transport (excluding air freight transport; support services related to air transport; services of establishing, operating, maintaining and servicing maritime signals, water areas, waters, public maritime channels and maritime routes; survey services of water areas, waters, public maritime channels and maritime routes for the publication of Maritime Notices; services of surveying, compiling and publishing nautical charts of waters, seaports, maritime channels and maritime routes; compiling and publishing maritime safety documents and publications; traffic regulation services ensuring maritime safety in water areas, waters and public maritime channels; maritime electronic information services; maritime pilotage services)	5231
63	Intermediary service activities for passenger transport (excluding air passenger transport; support services related to air transport; services of establishing, operating, maintaining and servicing maritime signals, water areas, waters, public maritime channels and maritime routes; survey services of water areas, waters,	5232

No.	Business line	Code
	public maritime channels and maritime routes for the publication of Maritime Notices; services of surveying, compiling and publishing nautical charts of waters, seaports, maritime channels and maritime routes; compiling and publishing maritime safety documents and publications; traffic regulation services ensuring maritime safety in water areas, waters and public maritime channels; maritime electronic information services; maritime pilotage services)	
64	Electricity generation from renewable energy sources Details: Electricity generation (solar power under 1MW) (excluding transmission and dispatch of the national power system; construction and operation of multi-purpose hydropower and nuclear power plants of special socio-economic importance)	3512
65	Repair and maintenance of motorcycles and motorbikes (excluding repair and maintenance of ships, aircraft, or other means of transport and transport equipment)	9532
66	Wholesale of beds, wardrobes, tables, chairs and similar furniture for households, offices and shops; carpets, mattresses and lighting equipment (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export, import and distribution rights in accordance with the law)	4642
67	Retail sale of sports and fitness equipment and gear (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export, import and distribution rights in accordance with the law)	4762
68	Repair and maintenance of computers and information and communication equipment (excluding repair and maintenance of ships, aircraft, or other means of transport and transport equipment	9510
69	Retail sale of carpets, mattresses, blankets, mosquito nets, curtains, wall and floor coverings (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export, import and distribution rights in accordance with the law)	4753
70	Retail sale of hardware, paints, glass, and other construction installation materials and equipment Details: Retail sale of hardware, paints, glass, and other construction installation materials and equipment (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not	4752

No.	Business line	Code
	permitted to exercise export, import and distribution rights in accordance with the law)	
71	Retail sale of other new goods (excluding automobiles, motorcycles, motorbikes and their parts and accessories) (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export, import and distribution rights in accordance with the law)	4773
72	Information technology infrastructure, data processing, hosting and related activities Details: Complete data processing for customers, such as data entry, data cleansing, data aggregation, and generating reports from data provided by customers; provision and leasing of information infrastructure, such as leasing of internet domain names and leasing of websites; other related service activities, such as real-time sharing of information technology equipment (servers, personal computers, mobile devices) for customers; analysis of customer information for organizations and individuals in need (excluding press activities, news gathering activities in any form, and public opinion polling services (opinion polls))	6310
73	Rental of other machinery, equipment and tangible goods without operators	7730
74	Activities of insurance agents and brokers Details: Insurance agency	6622
75	Call-related service activities Details: Provision of telephone switchboard services; telephone answering services; customer care center services (Call Center). (excluding press activities and news gathering activities in any form; excluding public opinion polling services (opinion polls))	8220
76	Market research and public opinion polling Details: Excluding public opinion polling services	7320
77	Other business support service activities not elsewhere classified Details: Introducing, advising and assisting customers in participating in manufacturers' customer care, promotional and other trade promotion programs	8299
78	Rental of motor vehicles	7710
79	Leasing of non-financial intangible assets	7740
80	Rental of other personal and household goods	7729
81	Specialized design activities	7410

No.	Business line	Code
82	Construction of electrical works (The enterprise does not supply goods or services subject to State monopoly and does not conduct commercial activities under Decree 94/2017/NĐ-CP on goods and services subject to State monopoly)	4221
83	Cargo handling (excluding cargo handling at airports)	5224
84	Wholesale of agricultural machinery, equipment and spare parts (excluding the export, import and distribution of goods on the List of goods for which foreign investors and foreign-invested economic organizations are not permitted to exercise export, import and distribution rights in accordance with the law)	4653
85	Postal activities Details: Postal and telecommunications services (excluding universal postal services as prescribed by the Law on Postal Services and public postal services; excluding press distribution activities)	5310
86	Courier activities Details: Provision of courier services (Courier services) (excluding public postal services)	5320
87	Photographic activities	7420
88	Other monetary intermediation activities Details: Payment agency activities (pursuant to Article 2 of Chapter I and Article 4 of Chapter II of Circular 07/2024/TT-NHNN and other applicable legal regulations)	6419

APPENDIX 4: ILLUSTRATIVE EXAMPLE OF DETERMINING THE NUMBER OF EXERCISABLE WARRANTS

This Appendix is solely intended to illustrate the method for determining the Exercise Ratio, the number of exercisable warrants and the number of purchasable shares under certain hypothetical scenarios. The figures, assumptions and calculation results in this Appendix do not represent the actual number of warrants to be exercised or the actual number of shares to be issued; the actual numbers will be determined based on actual data at the time of exercise, the resolution of the BOD, the dossier determining the exercise conditions, and the order and procedures set out in this Plan.

The formulas for determining the Exercise Ratio, Total Exercise Shares and Total EW in this Appendix are illustrated in accordance with Section V of the Plan; the confirmation of results, issuance of resolutions and determination of the exercise schedule shall be carried out in accordance with Section VI of the Plan.

1. Illustrative assumptions:

1.1 General assumptions:

1	Number of bonds successfully offered	:	1,000 bonds
2	Par value of bonds	:	100,000,000 VND/bond
3	Total issuance value	:	100,000,000,000 VND
4	Number of warrants issued	:	100,000 warrants (ratio of 100 warrants/01 bond)
5	Number of shares issued per warrant	:	1,267 shares/01 warrant (Purchasable Shares as at the date of the Plan, corresponding to 1,267,722,000 outstanding shares)
6	Bond Issue Date	:	31/12/2026
7	Bond Maturity Date	:	31/12/2031

1.2 List of investors participating in the bond purchase and allocated quantities (illustrative assumptions):

No.	**Full name**	**Number of bonds allocated**	**Number of warrants issued with bonds**
1	Đoàn Văn Hiểu Em	395	39,500

No.	Full name	Number of bonds allocated	Number of warrants issued with bonds
2	Trần Văn Hoàng	54	5,400
3	Phùng Ngọc Tuyên	54	5,400
4	Trương Hồng Hoàng	47	4,700
5	Quách Vĩnh Nam	167	16,700
6	Đoàn Trung Hiếu	67	6,700
7	Hoàng Khánh Chi	41	4,100
8	Nguyễn Bá Tín	22	2,200
9	Lê Minh Tú	12	1,200
10	Đỗ Nguyễn Minh Viễn	24	2,400
11	Hoàng Hữu Hưng	24	2,400
12	Lê Thảo Trang	21	2,100
13	Võ Thị Kim Phụng	21	2,100
14	Võ Lê Giang	31	3,100
15	Võ Thị Phương Thảo	20	2,000
	Total	**1,000**	**100,000**

2. Illustrative example of the annual exercise condition assessment procedure

Pursuant to Clause 2, Section VI of the Plan, annually in each of the years 2027–2031, based on the audited consolidated financial statements of the immediately preceding assessment year (2026–2030) approved by the GMS, the BOD shall issue a resolution determining the level of achievement of the KPIs, whether or not the exercise conditions are satisfied, and the number of shares purchasable by each Participant, as detailed below:

2.1 Determination of the annual Exercise Ratio:

The Exercise Ratio for each assessment year is determined by sequentially following the steps set out in Section V of this Plan, specifically:

Step 1 – Determine the NPAT Baseline of the assessment year in accordance with Clause 2.3, Section V: the NPAT Baseline is the higher of (i) the committed NPAT in the

table in Clause 2.3, Section V and (ii) the planned NPAT of the assessment year approved by the annual GMS.

Step 2 – Determine the Exercise Ratio under KPI 1 (Rate B) in accordance with Clause 2.1, Section V: if actual NPAT is lower than the NPAT Baseline, B = 0%; if actual NPAT is equal to or higher than the NPAT Baseline, B (%) = 0.5% + [(actual NPAT ÷ NPAT Baseline) – 100%] × 5%, rounded to 02 (two) decimal places and in no case exceeding 2%/year.

Step 3 – Determine the Exercise Ratio under KPI 2 (Rate C) in accordance with Clause 3, Section V: determine the difference Y (percentage points) = D – V, where (D) is the DMX share price growth and (V) is the VN30 index growth for the assessment year, determined and rounded to 02 (two) decimal places in accordance with the principles in Point d, Clause 3.2, Section V; if Y < 0, C = 0%; if Y = 0, C = 0.5%; if Y > 0, C = 0.5% + 0.1% × Y, rounded to 02 (two) decimal places and in no case exceeding 1%/year.

Step 4 – Determine the Exercise Ratio of the assessment year (Rate A) in accordance with Clause 1, Section V: A = B + C, after applying the maximum level of each KPI in Step 2 and Step 3, and in no case exceeding 3%/year. In addition, since the total number of shares issued for exercise cumulatively over the 05 (five) years of the BW Program shall not exceed 126,700,000 shares under Clause 5, Section IV (equivalent to approximately 10% of the total outstanding shares as at the date of the Plan), the cumulative total of Rate A over all 05 (five) assessment years shall not exceed 10%; any portion of Rate A exceeding this cumulative cap shall not be exercised and shall not be carried forward to subsequent years. In this illustrative example, the cumulative Rate A over all 05 (five) assessment years is 9.71%, below the cumulative cap of 10%, so the Rate A of each assessment year is applied exactly at the value calculated by the formula. The cumulative caps based on the number of shares (126,700,000 shares under Clause 5, Section IV) and on the number of warrants issued (100,000 warrants under Clause 5, Section V) are further checked in Step 5 and Step 6 below.

Applying the above steps to the hypothetical figures, and assuming that the total number of outstanding shares (1,267,722,000 shares) and the Purchasable Shares (1,267 shares/01 warrant) remain unchanged throughout the BW Program (as this illustrative example does not take into account anti-dilution adjustments under Clause 10, Section IV of this Plan), the Exercise Ratio of each assessment year is determined as follows:

Step 1 – Determine the NPAT Baseline of each assessment year (Clause 2.3, Section V):

Assessment year	Assessment period (year the BOD issues the Resolution)	Committed NPAT under Clause 2.3, Section V (VND billion)	Planned NPAT approved by the GMS (VND billion)	NPAT Baseline – the higher value (VND billion)
2026	2027	7,743	7,350	7,743
2027	2028	9,378	11,576	11,576
2028	2029	10,839	18,400	18,400
2029	2030	12,494	16,675	16,675
2030	2031	14,390	20,125	20,125

Step 2 – Determine the Exercise Ratio under KPI 1 (Rate B) (Clause 2.1, Section V):

Assessment year	NPAT Baseline (VND billion)	Actual NPAT (VND billion)	Actual NPAT ÷ NPAT Baseline	Rate B calculated by formula	Rate B after the maximum of 2%/year
2026	7,743	10,066	130.00%	2.00%	2.00%
2027	11,576	16,000	138.22%	2.41%	2.00%
2028	18,400	14,500	78.80%	0.00%	0.00%
2029	16,675	17,500	104.95%	0.75%	0.75%
2030	20,125	25,000	124.22%	1.71%	1.71%

Step 3 – Determine the Exercise Ratio under KPI 2 (Rate C) (Clause 3, Section V):

Item	Assessment year 2026	Assessment year 2027	Assessment year 2028	Assessment year 2029	Assessment year 2030
DMX share price growth (D)	DMX Average Price 06/08/2026–31/12/2026: 83,620; Adjusted Opening Price of	DMX Average Price in 2027: 91,982; DMX Average Price in 2026:	DMX Average Price in 2028: 103,019.84; DMX Average Price in 2027:	DMX Average Price in 2029: 94,778.25; DMX Average Price in 2028:	DMX Average Price in 2030: 106,625.53; DMX Average Price in 2029:

Item	Assessment year 2026	Assessment year 2027	Assessment year 2028	Assessment year 2029	Assessment year 2030
	DMX shares on 06/08/2026 (after deducting the cash dividend of 6,000 VND/share paid up to 31/12/2026): 80,000 – 6,000 = 74,000; D = [(83,620 ÷ 74,000) – 1] × 100% = 13.00%	83,620; D = [(91,982 ÷ 83,620) – 1] × 100% = 10.00%	91,982; D = [(103,019.84 ÷ 91,982) – 1] × 100% = 12.00%	103,019.84; D = [(94,778.25 ÷ 103,019.84) – 1] × 100% = −8.00% (rounded to 02 decimal places)	94,778.25; D = [(106,625.53 ÷ 94,778.25) – 1] × 100% = 12.50% (rounded to 02 decimal places)
VN30 index growth (V)	VN30 Average 06/08/2026–31/12/2026: 1,650; opening value of the VN30 index on 06/08/2026: 1,500; V = [(1,650 ÷ 1,500) – 1] × 100% = 10.00%	VN30 Average in 2027: 1,732.5; VN30 Average in 2026: 1,650; V = [(1,732.5 ÷ 1,650) – 1] × 100% = 5.00%	VN30 Average in 2028: 1,905.75; VN30 Average in 2027: 1,732.5; V = [(1,905.75 ÷ 1,732.5) – 1] × 100% = 10.00%	VN30 Average in 2029: 1,810.46; VN30 Average in 2028: 1,905.75; V = [(1,810.46 ÷ 1,905.75) – 1] × 100% = −5.00% (rounded to 02 decimal places)	VN30 Average in 2030: 1,991.51; VN30 Average in 2029: 1,810.46; V = [(1,991.51 ÷ 1,810.46) – 1] × 100% = 10.00% (rounded to 02 decimal places)
Difference Y = D – V (percentage points)	Y = 13.00% – 10.00% = 3.00 percentage points	Y = 10.00% – 5.00% = 5.00 percentage points	Y = 12.00% – 10.00% = 2.00 percentage points	Y = −8.00% – (−5.00%) = −3.00 percentage points	Y = 12.50% – 10.00% = 2.50 percentage points
Rate C calculated	C = 0.5% + 0.1% × 3.00	C = 0.5% + 0.1% ×	C = 0.5% + 0.1% × 2.00	Since Y < 0, C = 0.00%	C = 0.5% + 0.1% × 2.50

Item	Assessment year 2026	Assessment year 2027	Assessment year 2028	Assessment year 2029	Assessment year 2030
by formula	= 0.80%	5.00 = 1.00%	= 0.70%		= 0.75%
Rate C after applying the maximum of 1%/year	0.80% (does not exceed the maximum of 1%/year)	1.00% (equal to the maximum of 1%/year)	0.70% (does not exceed the maximum of 1%/year)	0.00%	0.75% (does not exceed the maximum of 1%/year)

Step 4 – Determine the Exercise Ratio of the assessment year (Rate A) (Clause 1, Section V):

Assessment year	Rate B (KPI 1)	Rate C (KPI 2)	Rate A = B + C	Cumulative Rate A before applying the 10% cap	Exercise Ratio applied after applying the 10% cap (Rate A)
2026	2.00%	0.80%	2.80%	2.80%	2.80%
2027	2.00%	1.00%	3.00%	5.80%	3.00%
2028	0.00%	0.70%	0.70%	6.50%	0.70%
2029	0.75%	0.00%	0.75%	7.25%	0.75%
2030	1.71%	0.75%	2.46%	9.71%	2.46%

2.2 Determination of Total Exercise Shares and Total EW for each assessment year:

Step 5 – Determine Total Exercise Shares (E) in accordance with Clause 4, Section V: E = Rate A × Total number of outstanding shares at the time of determining the exercise conditions, rounded down to the nearest unit. In any case, the total number of shares issued for exercise cumulatively over the 05 (five) years of the BW Program shall not exceed 126,700,000 shares; any portion exceeding this cumulative cap shall not be exercised and shall not be carried forward.

Step 6 – Determine Total EW (F) in accordance with Clause 5, Section V: F = Total Exercise Shares for each year (E) ÷ Purchasable Shares, rounded down to the nearest unit. In any case, the total number of warrants exercised cumulatively over the 05 (five)

years of the BW Program shall not exceed the total number of warrants issued, i.e. 100,000 warrants.

Applying the hypothetical figures, the Total Exercise Shares and Total EW of each assessment year are determined as follows:

Step 5 – Determine Total Exercise Shares (E) (Clause 4, Section V):

Assessment year	Rate A	Total outstanding shares	Calculated Total Exercise Shares (E)	Cumulative E before applying the 126,700,000 cap	Applied Total Exercise Shares (E)
2026	2.80%	1,267,722,000	35,496,216	35,496,216	35,496,216
2027	3.00%	1,267,722,000	38,031,660	73,527,876	38,031,660
2028	0.70%	1,267,722,000	8,874,054	82,401,930	8,874,054
2029	0.75%	1,267,722,000	9,507,915	91,909,845	9,507,915
2030	2.46%	1,267,722,000	31,185,961	123,095,806	31,185,961

Step 6 – Determine Total EW (F) (Clause 5, Section V):

Assessment year	Applied Total Exercise Shares (E)	Purchasable Shares (shares/01 warrant)	Total EW (F) (warrants)	Cumulative Total EW (warrants)
2026	35,496,216	1,267	28,015	28,015
2027	38,031,660	1,267	30,017	58,032
2028	8,874,054	1,267	7,003	65,035
2029	9,507,915	1,267	7,504	72,539
2030	31,185,961	1,267	24,614	97,153

In this illustrative example, the cumulative Total Exercise Shares over all 05 (five) assessment years is 123,095,806 shares, not exceeding the cumulative cap of 126,700,000 shares under Clause 5, Section IV; the cumulative Total EW is 97,153 warrants, not exceeding the total of 100,000 warrants issued under Clause 5, Section V. Accordingly, the Total Exercise Shares and Total EW of each assessment year are applied exactly at the values calculated by the formula.

2.3 Determination of EW per Bond and allocation of exercisable warrants to each Participant:

Step 7 – Determine EW per Bond in accordance with Clause 6, Section V: EW per Bond = Total EW for each year (F) ÷ 1,000 Bonds, rounded down to the nearest unit and determined uniformly for all Bonds.

Step 8 – Determine the total number of EW of each Participant in accordance with Clause 6, Section V: equal to EW per Bond multiplied by the number of Bonds held by that Participant at the time of determining the exercise conditions. The number of shares a Participant may purchase upon exercise equals the number of exercisable warrants multiplied by the Purchasable Shares.

Applying the hypothetical figures, EW per Bond for each assessment year is determined as follows:

Assessment year	Total EW (F) (warrants)	Total number of Bonds issued	Calculated EW per Bond	Applied EW per Bond (rounded down)
2026	28,015	1,000	28.015	28
2027	30,017	1,000	30.017	30
2028	7,003	1,000	7.003	7
2029	7,504	1,000	7.504	7
2030	24,614	1,000	24.614	24

Any residual warrants resulting from rounding down when determining EW per Bond under Clause 6, Section V shall not be exercised in the relevant assessment year and shall not be carried forward to subsequent years. Accordingly, the total number of exercisable warrants for the entire BW Program is 96,000 warrants, equivalent to 96 warrants per Bond.

Next, the allocation of exercisable warrants to each Participant for the 2027 assessment period (corresponding to assessment year 2026, with EW per Bond of 28 warrants) is determined as follows:

No.	Participant	Number of Bonds held	Number of EW allocated (= 28 × number of Bonds held)	Number of purchasable shares (= number of EW × 1,267)
1	Đoàn Văn Hiểu Em	395	11,060	14,013,020
2	Trần Văn Hoàng	54	1,512	1,915,704
3	Phùng Ngọc Tuyên	54	1,512	1,915,704
4	Trương Hồng Hoàng	47	1,316	1,667,372
5	Quách Vĩnh Nam	167	4,676	5,924,492

No.	Participant	Number of Bonds held	Number of EW allocated (= 28 × number of Bonds held)	Number of purchasable shares (= number of EW × 1,267)
6	Đoàn Trung Hiếu	67	1,876	2,376,892
7	Hoàng Khánh Chi	41	1,148	1,454,516
8	Nguyễn Bá Tín	22	616	780,472
9	Lê Minh Tú	12	336	425,712
10	Đỗ Nguyễn Minh Viễn	24	672	851,424
11	Hoàng Hữu Hưng	24	672	851,424
12	Lê Thảo Trang	21	588	744,996
13	Võ Thị Kim Phụng	21	588	744,996
14	Võ Lê Giang	31	868	1,099,756
15	Võ Thị Phương Thảo	20	560	709,520
	Total	**1,000**	**28,000**	**35,476,000**

2.4 Summary of exercisable warrants of each Participant over the entire BW Program:

No.	Participant	Number of bonds held	2027 period	2028 period	2029 period	2030 period	2031 period	Total
1	Đoàn Văn Hiểu Em	395	11,060	11,850	2,765	2,765	9,480	37,920
2	Trần Văn Hoàng	54	1,512	1,620	378	378	1,296	5,184
3	Phùng Ngọc Tuyên	54	1,512	1,620	378	378	1,296	5,184
4	Trương Hồng Hoàng	47	1,316	1,410	329	329	1,128	4,512
5	Quách Vĩnh Nam	167	4,676	5,010	1,169	1,169	4,008	16,032
6	Đoàn Trung Hiếu	67	1,876	2,010	469	469	1,608	6,432
7	Hoàng Khánh Chi	41	1,148	1,230	287	287	984	3,936
8	Nguyễn Bá Tín	22	616	660	154	154	528	2,112
9	Lê Minh Tú	12	336	360	84	84	288	1,152
10	Đỗ Nguyễn Minh Viễn	24	672	720	168	168	576	2,304
11	Hoàng Hữu Hưng	24	672	720	168	168	576	2,304
12	Lê Thảo Trang	21	588	630	147	147	504	2,016
13	Võ Thị Kim Phụng	21	588	630	147	147	504	2,016

No.	Participant	Number of bonds held	2027 period	2028 period	2029 period	2030 period	2031 period	Total
14	Võ Lê Giang	31	868	930	217	217	744	2,976
15	Võ Thị Phương Thảo	20	560	600	140	140	480	1,920
	Total	**1,000**	**28,000**	**30,000**	**7,000**	**7,000**	**24,000**	**96,000**

According to the above summary table, the cumulative total number of exercisable warrants for the entire BW Program is 96,000 warrants, not exceeding the total of 100,000 warrants issued under Clause 5, Section V; the cumulative total number of shares issued for exercise is 121,632,000 shares (= 96,000 warrants × 1,267 shares/01 warrant), not exceeding the cap of 126,700,000 shares under Clause 5, Section IV.

2.5 Determination of the exercise period for each assessment period:

Pursuant to Clause 2, Section VI and Clause 3, Section VI of this Plan, the BOD shall annually issue a resolution determining the level of achievement of the KPIs for the immediately preceding assessment year; eligible Participants may exercise their warrants within 24 (twenty-four) months from the date of issuance of the resolution, and if this period ends after the bond maturity date, the warrant exercise period shall only run until the bond maturity date.

Assuming that the BOD meets and issues a resolution confirming the exercise conditions on 15/4 of each year, the Issue Date of the Bonds is 31/12/2026 and the Maturity Date of the Bonds is 31/12/2031, and on the principle that deadlines are determined on business days (if 15/4 or the expiry date falls on a non-business day, the resolution issuance date shall be moved to the immediately following business day and the final exercise deadline shall be moved to the immediately preceding business day), the exercise period of each assessment period is determined as follows:

Assessment period	Assessment year	Date of BOD Resolution issuance (business day)	24-month deadline from the Resolution issuance date	Bond Maturity Date	Final exercise deadline of the assessment period
2027	2026	15/04/2027	15/04/2029	31/12/2031	13/04/2029
2028	2027	17/04/2028	17/04/2030	31/12/2031	17/04/2030
2029	2028	16/04/2029	16/04/2031	31/12/2031	16/04/2031
2030	2029	15/04/2030	15/04/2032	31/12/2031	31/12/2031
2031	2030	15/04/2031	15/04/2033	31/12/2031	31/12/2031

Accordingly, the last two assessment periods (the 2030 period and the 2031 period) have exercise periods shorter than 24 (twenty-four) months, of approximately 20.5 months and 8.5 months respectively, since the warrant exercise period may not extend beyond the Maturity Date of the Bonds pursuant to Clause 3, Section VI of this Plan. For the 2027 assessment period specifically, the 24-month milestone of 15/04/2029 falls on a non-business day, so the final exercise deadline is determined as the immediately preceding business day, i.e. 13/04/2029. Upon expiry of the above period, any

unexercised warrants shall automatically lapse and shall not be carried forward to the subsequent period.

The exercise for each period shall be organised on a consolidated basis 01 (one) time pursuant to Clause 5, Section VI of this Plan, at a time decided by the BOD and no later than the corresponding exercise deadline set out in the table above.

The figures presented in this Appendix are illustrative only of the principles, procedures and calculation formulas set out in Section V of this Plan, and do not constitute a commitment or forecast regarding business results, share prices or the actual number of warrants exercised. The illustrative example does not take into account anti-dilution adjustments pursuant to Clause 10, Section IV of this Plan; upon the occurrence of a dilution event, the Purchasable Shares, the total number of shares issued for the exercise and the corresponding caps shall be adjusted in accordance with the anti-dilution principles, and the actual figures shall change accordingly.