



SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness

Ha Noi, September 07, 2026

RESOLUTION OF THE BOARD OF DIRECTORS

(Re: Implementation of the share issuance plan under the Employee Stock Ownership Plan (ESOP))

BOARD OF DIRECTORS

AN BINH SECURITIES JOINT STOCK COMPANY

- Pursuant to the Law on Enterprises dated June 17, 2020, as amended and supplemented on January 11, 2022 and June 17, 2025 (the "Law on Enterprises"), and its implementing regulations;
- Pursuant to the Law on Securities dated November 26, 2019, as amended and supplemented on November 29, 2024 (the "Law on Securities"), and its implementing regulations;
- Pursuant to the Charter of An Binh Securities Joint Stock Company;
- Pursuant to Resolution No. 17/NQ-ĐHĐCĐ2026 dated March 18, 2026 of the General Meeting of Shareholders of An Binh Securities Joint Stock Company;
- Pursuant to the Minutes of the meeting of the Board of Directors No. 66/BB-HĐQT2026 dated September 07, 2026.

RESOLVES:

Article 1: Approval of the implementation of the share issuance plan for employees under the Employee Stock Ownership Plan (ESOP), with the following details:

Issuing organization : An Binh Securities Joint Stock Company
(ABS)

Name of shares to be issued : Shares of An Binh Securities Joint Stock Company

Number of shares currently outstanding : 301,150,000 shares

Par value per share : VND 10,000 per share

Type of shares to be issued : Common shares




Maximum number of shares expected to be issued	: 5,000,000 shares
Issue price	: VND 10,000 per share
Total expected issue value at par value	: VND 50,000,000,000
Issuance ratio (expected number of shares to be issued / outstanding shares)	: 1,66%
Form of issuance	: Issuance of shares under the Employee Stock Ownership Plan (ESOP)
Eligibility criteria for participation in the ESOP	: In accordance with the Appendix attached to this Resolution
Transfer of subscription rights	: Employees are not permitted to transfer their subscription rights to other persons if they do not exercise such rights.
Treatment of unsubscribed ESOP shares	: In the event that employees do not subscribe for all of the offered shares, the remaining shares shall be offered by the Board of Directors to other employees (excluding members of the Board of Directors, the Supervisory Board and the Board of Management) at an issue price of VND 10,000 per share, in compliance with applicable laws. Upon completion of the offering in accordance with regulations, any shares that remain undistributed shall be cancelled.
Expected issuance period	: Expected in Q3/2026, following receipt of a written notification from the State Securities Commission confirming receipt of the complete issuance report documents.
Transfer restriction	: ESOP shares shall be subject to a transfer restriction for one (01) year from the date of

completion of the issuance. ABS shall not repurchase the issued ESOP shares.

Purpose of issuance : To align employees' interests with those of the Company. The entire amount of capital raised from the issuance shall be used to supplement the Company's margin lending activities.

Other matters relating to the share issuance plan under the Employee Stock Ownership Plan that are not specified in this Resolution shall be implemented in accordance with Resolution No. 17/NQ-DHĐCĐ2026 of the General Meeting of Shareholders dated March 18, 2026.

Article 2: Approval of the plan for the use of proceeds from the issuance

No.	Purpose	Expected capital allocation (VND)	Expected disbursement schedule
1	Supplement the Company's margin lending activities	50,000,000,000	From Q3/2026 to the end of 2026, following receipt of the SSC's written notification confirming receipt of the report on the results of the share issuance
Total		50,000,000,000	

In the event that the issuance does not raise the expected amount, the funding shortfall shall be financed from other sources to ensure the Company's operational requirements.

Based on actual circumstances, the Board of Directors may flexibly adjust the allocation and use of the capital raised from the issuance; supplement, amend and formulate a detailed plan for the use of proceeds where deemed necessary. The Board of Directors shall report such adjustments to shareholders at the nearest General Meeting of Shareholders.

Article 3: Ensuring the Company's maximum foreign ownership ratio

The maximum foreign ownership ratio in the Company is 100%. Accordingly, employees who are foreign investors shall not be subject to any foreign ownership restriction if they are eligible to purchase shares under the Program.

Article 4: The Board of Directors assigns/authorizes the General Director, who is also the Company's legal representative, to carry out all necessary procedures for the issuance of



shares under the Employee Stock Ownership Plan and to increase the Company's charter capital accordingly upon completion of the issuance, within the scope of the approved plan, including but not limited to the following:

- Direct the Board of Management to implement the approved share issuance plan under the Employee Stock Ownership Plan;
- Determine the specific timing and other matters related to the issuance of shares under the aforementioned plan;
- Carry out procedures for registration of the issuance and report the issuance results to the State Securities Commission to complete the aforementioned share issuance;
- Execute and sign all contracts, agreements and documents related to the issuance of shares under the Employee Stock Ownership Plan, including any amendments, supplements and terminations thereof;
- Carry out procedures for additional registration for trading and registration for depositary of all successfully issued shares in accordance with applicable laws;
- Carry out procedures for increasing the Company's charter capital with the State Securities Commission, the Hanoi Stock Exchange and other competent authorities after completion of the share issuance.

Article 5: Implementation

This Resolution shall take effect from the date of signing.

Members of the Board of Directors, the Board of Management, the Chief Accountant and relevant functional departments shall be responsible for implementing this Resolution.

ON BEHALF OF BOD

CHAIRMAN

Recipients:

- As stated in Article 5;
- SSC; HNX;
- Filed: Administrative Office.

(Signed)

Trần Việt Dũng

APPENDIX

CRITERIA FOR ALLOCATION OF ESOP SHARES

(Attached to Resolution No. 67/NQ-HĐQT2026 of the Board of Directors dated September 07, 2026)

1. Eligibility criteria for employees participating in the ESOP: Members of the Board of Directors; Head and members of the Supervisory Board; employees who have entered into official labor contracts (excluding probationary contracts) and are currently working at ABS as of the date on which the Board of Directors approves the list of employees eligible to participate in the ESOP; provided that they are not in any of the following circumstances: having submitted a resignation or request for termination of employment, unilaterally terminating their labor contracts, being subject to dismissal, being disciplined by dismissal, or otherwise being ineligible for ABS's employee welfare benefits.

2. Allocation formula

+ The number of ESOP shares allocated to each employee shall be determined as follows:

$$ESOP_i = \text{Total number of ESOP shares} \times \frac{C_i \times P_i}{\sum_{i=1}^n C_i \times P_i}$$

Where:

- $ESOP_i$: Number of ESOP shares allocated to employee i .
- C_i : Position/title coefficient of employee i .
- P_i : Job performance coefficient of employee i .

+ Position/Title Coefficients

Group	Position/Title	Level	Position/Title Coefficient
1	Chairman of the Board of Directors	N/A	30
2	General Director; Head of the Supervisory Board	AB0	20
3	Member of the Board of Directors; Member of the Supervisory Board; Deputy General Director	AB1	15
4	Director of Front Office Division; Chief Accountant – Member of the Board of	AB2	12

	Management		
5	Director of Back Office Division; Deputy Director of Division; Director of Department reporting directly to the General Director	AB3	8
6	Director of Department under a Division; Deputy Director of Department reporting directly to the General Director	AB4	6
7	Deputy Director of Department under a Division; Director of Transaction Office; Director of a major Branch	AB5	5
8	Branch Director; Deputy Director of Transaction Office; Deputy Branch Director; Director of Brokerage Department; Director of Business Department; Deputy Director of Brokerage Department; Deputy Director of Business Department	AB6	4
9	Specialist	AB7	3
10	Specialist	AB8	3
11	Employee	AB9	2
12	Employee	AB10	1

+ Job Performance Rating Coefficients

The job performance coefficient is determined based on the employee's 2025 performance evaluation in accordance with the following criteria:

No.	Performance Rating	Job Performance Coefficient
1	Outstanding	3
2	Exceeds Expectations	2
3	Meets Expectations	1
4	Needs Improvement / Does Not Meet Expectations / Newly Joined	0,5
5	Board of Directors / Supervisory Board	1

(The number of shares allocated to each employee shall be rounded down to the nearest whole share; any fractional shares shall be cancelled).