



No. 68/NQ-HĐQT2026

Hanoi, September 07, 2026

RESOLUTION OF THE BOARD OF DIRECTORS
(Re: Approval of the Regulations on the Issuance of Shares
under the Employee Stock Ownership Plan)

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: To approve and issue, together with this Resolution, the Regulations on the Issuance of Shares under the Employee Stock Ownership Plan of An Binh Securities Joint Stock Company in 2026.

Article 2: Implementation

This Resolution shall take effect from the date of signing.

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

Recipients:

- As stated in Article 2;
- SSC; HNX;
- Filed: Administrative Office.

ON BEHALF OF BOD

CHAIRMAN

(signed)

Trần Việt Dũng



REGULATIONS

On the issuance of shares under the employee stock ownership plan in 2026

*(Issued together with Resolution No. 68/NQ-HĐQT2026 of the Board of Directors dated
September 07, 2026)*

CHAPTER I

GENERAL PROVISIONS

Article 1. Scope and subjects of application

- 1.1. Scope of application: These Regulations shall apply to the issuance of shares under the Employee Stock Ownership Plan in 2026 of An Binh Securities Joint Stock Company.
- 1.2. Subjects of application: These Regulations shall apply to employees of An Binh Securities Joint Stock Company who meet the eligibility criteria approved under Resolution No. 17/NQ-ĐHĐCĐ2026 of the 2026 Annual General Meeting of Shareholders dated March 18, 2026.

Article 2. Definitions and abbreviations

Unless otherwise indicated by the context or specific provisions herein, the following terms and abbreviations shall have the meanings set forth below:

- 2.1. ABS or the Company: An Binh Securities Joint Stock Company.
- 2.2. GMS: The General Meeting of Shareholders of An Binh Securities Joint Stock Company.
- 2.3. BOD: The Board of Directors of An Binh Securities Joint Stock Company.
- 2.4. Supervisory Board: The Supervisory Board of An Binh Securities Joint Stock Company.
- 2.5. ESOP or ESOP Program: The employee stock issuance program under the Employee Stock Ownership Plan in 2026 of An Binh Securities Joint Stock Company.
- 2.6. Regulations or ESOP Regulations: The Regulations on the Issuance of Shares under the Employee Stock Ownership Plan in 2026 of An Binh Securities Joint Stock Company.
- 2.7. Shares: Shares of An Binh Securities Joint Stock Company.
- 2.8. Employees: Employees and other persons working for An Binh Securities Joint Stock Company.

- 2.9. Labor Contract: A labor contract.
- 2.10. Number of Shares: The number of shares.

Article 3. Purpose of the issuance

- 3.1. To strengthen the alignment of employees' interests with the performance and overall development of the Company.
- 3.2. To motivate employees to improve work performance and productivity and contribute to the Company's sustainable growth.
- 3.3. To raise additional capital to supplement the Company's business operations.

CHAPTER II

CONTENTS OF THE ESOP PROGRAM

Article 4. Information on shares issued under the ESOP Program

- 4.1. Share name: Shares of An Binh Securities Joint Stock Company.
- 4.2. Type of shares: Common shares.
- 4.3. Issue price: VND 10,000 per share, equal to the par value.
- 4.4. Maximum expected number of shares to be issued: 5,000,000 shares.
- 4.5. Maximum expected total issue value at par value: VND 50,000,000,000.
- 4.6. In the event that eligible purchasers do not subscribe for all of their allocated shares, the remaining shares shall be offered by the BOD to other employees (excluding members of the BOD, Supervisory Board and Board of Management) at an issue price of VND 10,000 per share, in compliance with applicable laws. Upon completion of the issuance in accordance with regulations, any shares that remain undistributed shall be cancelled.
- 4.7. Transfer restrictions: 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.
- 4.8. Implementation period: Expected in Q3/2026, following receipt of a written notification from the State Securities Commission confirming receipt of the complete issuance report documents.

Article 5. Participants in the ESOP Program

Employees shall be eligible to participate in the ESOP Program if they satisfy all of the following conditions:

- 5.1. Members of the BOD, Head and members of the Supervisory Board, and employees who have entered into official labor contracts (excluding probationary contracts) and are currently working at ABS as of the date on which the BOD approves the list of employees eligible to participate in the ESOP Program.
- 5.2. Not falling into any of the following categories:
 - a) Having submitted a resignation or request for termination of employment;
 - b) Unilaterally terminating a labor contract or being subject to dismissal;
 - c) Being subject to disciplinary dismissal;
 - d) Other cases in which the employee is not eligible for ABS's employee welfare benefits.

Article 6. Rights and obligations of participants in the ESOP Program

Participation in the ESOP Program is an optional right of employees and shall be undertaken on a voluntary basis. An employee who elects to participate in the ESOP Program under these Regulations shall be deemed to have agreed to the conditions and provisions of these Regulations and other relevant regulations of ABS, including the following rights and obligations:

- 6.1. The right to elect whether or not to purchase ESOP shares in accordance with these Regulations;
- 6.2. Full rights and obligations as a shareholder holding common shares in accordance with applicable laws, except for the transfer restrictions stipulated in Article 4 of these Regulations, including restrictions on gifting, donating, using the shares as collateral, contributing the shares as capital, or any other form that may result in a change in ownership of the shares, except for inheritance in accordance with applicable laws. In the case of inheritance, the heir shall remain subject to the transfer restriction for the remaining restriction period;
- 6.3. To make full and timely payment for the purchase of shares in accordance with the regulations and notices of ABS;
- 6.4. To be solely responsible for payment of personal income tax and any other taxes, fees or charges arising from the exercise of rights attached to the shares or the transfer of shares after expiry of the transfer restriction period;
- 6.5. To be legally responsible for the lawful source of funds used to purchase the Shares;

- 6.6. To comply with regulations on limits on share ownership applicable to shareholders and their related persons, as well as regulations on restrictions on cross-ownership under applicable laws;
- 6.7. To comply with regulations applicable to major shareholders and their related persons;
- 6.8. To be responsible for obtaining and reviewing information and to have full discretion to decide whether to purchase or decline to purchase all or part of the number of shares allocated under the ESOP Program. The Company makes no representation, whether express or implied, guaranteeing the value of the shares or the absence of share dilution occurring before or after the issuance of shares under these Regulations.

Article 7. Plan for repurchase and resale of repurchased ESOP shares

ABS shall not repurchase any ESOP shares that have been issued.

CHAPTER III

IMPLEMENTATION PROVISIONS

Article 8. Settlement of complaints

The General Director, in coordination with the ABS Trade Union, shall consolidate complaints arising from the implementation of these Regulations and submit proposals to the Chairman of the BOD for consideration and resolution. The decision of the Chairman of the BOD shall be final.

Article 9. Amendments to the Regulations and implementation guidance

The BOD shall have full authority to amend these Regulations, including the rights and obligations of employees, provided that such amendments shall not be made in a manner that is more disadvantageous to employees who have purchased shares, except with respect to shares that have not yet been issued.

Article 10. Effectiveness

- 10.1. These Regulations shall take effect from the date of issuance.
- 10.2. Members of the BOD, the General Director, Directors of Divisions/Departments and other relevant individuals shall be responsible for implementing these Regulations./.