**TID: Board Resolution**

On January 12, 2024, Tin Nghia Corporation announced Resolution No. 09/NQ-HDQT on approving the policy of signing and implementing Transactions and Contracts with affiliated persons of PDMR under the authority of the Board of Directors according to the regulations expected to arise in 2024 as follows:

‎‎Article 1. Approve transactions with the value of each transaction and/or the total value of related transactions below 35% of the total value of assets of the Corporation recorded in the most recent Financial Statements in accordance with the provisions of Point i, Clause 2, Article 26 of the Corporation's Charter, provided that such transactions must be performed on an objective basis and the terms of transactions are not more unfavorable than similar terms proposed by other independent parties.

‎‎Article 2. Transactions approved by the Board of Directors of the Corporation as mentioned above include:

1. Contracts and transactions signed between the Corporation and related persons according to the provisions of Clause 46, Article 4 of the Law on Securities 2019 and Clause 23, Article 4 of the Law on Enterprises 2020.
2. Contracts and transactions signed between the Corporation and affiliated persons in the cases specified in Clause 1, Article 167 of the Law on Enterprises 2020.

‎‎Article 3. Implementation

1. Authorize the General Manager of the Corporation to decide the terms and conditions and to sign Contracts/Transactions with related parties (including adjustment, modification, supplementation and/or cancellation, termination, liquidation,..), and at the same time organize the implementation of Contracts/Transactions according to the policy approved by the Board of Directors in accordance with the provisions of the Corporation's Charter and the provisions of law.
2. For transactions under the approval authority of the Board of Directors arising outside the list in the attached Appendix, the General Manager is assigned to report to the Board of Directors of the Corporation for consideration and approval in accordance with regulations.

‎‎Article 4. Members of the Board of Directors, the Board of Management of the Corporation and relevant individuals mentioned in Article 3 of this Resolution are responsible for the implementation of this Resolution.

This Resolution takes effect from the date of its signing.