**HSA: Board Resolution**

On December 27, 2023, Hestia Joint Stock Company announced Board Resolution No. 51/NQ-HDQT/2023 as follows:

Article 1: Approve investing in Hau Giang High-tech Agriculture Joint Stock Company:

* Name of Company: Hau Giang High-tech Agriculture Joint Stock Company
* Tax Code: 6300331469
* Head office address: No. 128, National Highway 61, Hamlet 12, Vi Thang Commune, Vi Thuy District, Hau Giang Province.
* Charter capital: VND 37,872,510,000.
* Number of shares: 3,787,251 shares
* Transfer value: VND 15,120,000,000, equivalent to 760,000 shares, accounting for 20.07% of the charter capital of the Company.
* Implementation method: Transfer of shares from outstanding shareholders with desires for transfer.
* Source of capital for implementation: From the source of owners' equity and other legal capital sources of the Company.
* Authorization for implementation: The Board of Directors authorized the Chair of the Board of Directors - Legal Representative of the Company to decide to implement negotiation and sign documents and procedures with existing shareholders of Hau Giang High-tech Agriculture Joint Stock Company and sign other related documents and procedures (including agreements, deposits,...) to complete implementation.

Article 2: Approve the investment in Trieu Phat High-tech Application Agriculture Joint Stock Company Limited

* Name of Company: Trieu Phat High-tech Application Agriculture Joint Stock Company Limited
* Tax Code: 6300329413
* Head office address: Truong Binh A Hamlet, Truong Long A Commune, Chau Thanh A District, Hau Giang Province.
* Current charter capital: VND 16,000,000,000, the current charter capital is different from the expected charter capital before the transfer which is VND 39,000,000,000. Reason: Trieu Phat High-tech Application Agriculture Joint Stock Company has not yet finished preparing to convert the capital that members and partners have spent to invest in the project into contributed capital to increase the actual charter capital of the company to VND 39,000,000,000.
* The transfer value in the current period is VND 11,500,000,000, accounting for 71.875% of the charter capital of Trieu Phat High-tech Application Agriculture Joint Stock Company Limited. In the next period, when Trieu Phat High-tech Application Agriculture Company Limited increases capital, the Board of Directors will decide on the next investment to be consistent with the overall investment òf the Company and development goals.
* Implementation method: Receive transfer of contributed capital from existing members who wish to transfer.
* Capital source for implementation: From the source of owners' equity and other legal capital sources of the Company.
* Authorization for implementation: The Board of Directors authorized the Chair of the Board of Directors - Legal Representative of the Company to decide to implement negotiations and sign documents and procedures with existing shareholders of Trieu Phat High-tech Application Agriculture Company Limited and sign other related documents and procedures (including agreements, deposits,...) to complete implementation. The Board of Directors authorized the Chair of the Board of Directors to represent the actual capital contribution of Hestia Joint Stock Company at Trieu Phat High-tech Application Agriculture Company Limited.

Article 3: Approve contributed capital to establish Công ty cổ phần Giống Đồng bằng sông Cửu Long (tentatively translated as Mekong River Delta Delta Seed Joint Stock Company):

* Established company name (expected): Mekong River Delta Delta Seed Joint Stock Company
* Business areas: Research, production and trading of seeds
* Primary activities:
* Research and production of rice seeds.
* Research and production of seeds
* Research and production of aquatic seeds
* Expected charter capital: VND 20,000,000,000.
* Number of corresponding shares: 2,000,000 shares
* Value of contributed capital shares (VND) VND 19,800,000,000, accounted for 99% of the charter capital of the Company
* Implementation method: Contribute capital to establish a joint stock company
* Source of capital for implementation: Owner’s equity and other legal capital sources of the Company.
* Authorization for implementation: The Board of Directors authorized the Chair of the Board of Directors - Legal Representative of the Company to decide to implement the signing of documents and procedures with relevant parties to complete the establishment and capital contribution. The Board of Directors authorized the Chair of the Board of Directors to represent the shares of Hestia Joint Stock Company at Mekong Delta Seed Joint Stock Company.

Article 4: This Board Resolution takes effect from the date of its signing. Members of the Board of Directors, Supervisory Board and Executive Board and relevant individuals are responsible for implementing this Board Resolution.