**IDV: Board Resolution**

On February 19, 2024, Vinh Phuc Infrastructure Development Joint Stock Company announced Resolution No. 1902/2024/NQ-HDQT/IDV on the dividend payment in 2023 in cash for shareholders and the record date for the list of shareholders entitled to receive dividends by shares in 2023, as follows:

Article 1: Approve the dividend payment in 2023 in cash for shareholders, specifically as follows:

* Exercise rate: 10%/share (shareholders receive VND 1,000 for every share they own).
* Record date: March 05, 2024.
* Subjects of dividend payment: All shareholders named in the list of shareholders on the record date to exercise the rights to receive dividends in 2023 in cash.
* Source for implementation: From undistributed profit after tax in the Consolidated Financial Statements 2023 (as of September 30, 2023).
* Expected execution time: from March 21, 2024 to March 29, 2024.

Article 2: Approve the record date for the list of shareholders of the Company entitled to receive dividends in 2023 by shares:

* Record date: March 05, 2024.
* Reason and purpose: Make the list of shareholders to issue shares to pay dividends in 2023.
* Exercise rate: 15% (Shareholders receive 15 new shares for every 100 shares they own).
* Principle of rounding and handling fractional shares (if any): The number of shares issued to pay dividends will be rounded down to the unit. Fractional shares (decimal part) (if any) shall be canceled and not be issued.

For example: At the record date to exercise the rights to receive dividends in 2023, shareholder A owns 119 shares, with a right allocation rate of 100:15, shareholder A will receive 17.85 new shares. According to the rounding principle above, the number of shares to pay dividends that shareholder A will receive is 17 shares, and 0.85 fractional shares will be canceled.

* Implementation venue:
* For deposited securities: Owners carry out procedures to receive dividends at the securities companies where deposited accounts are opened.
* For undeposited securities: Owners carry out procedures to receive dividends in 2023 by shares at Vinh Phuc Infrastructure Development Joint Stock Company - Address: Khai Quang Industrial Park, Khai Quang Ward, Vinh Yen City, Vinh Phuc Province on business days. When coming to receive dividends, owners need to bring identification documents: ID card/Citizen ID card.

Article 3. Assign the Executive Board to prepare sources for dividend payment in cash in 2023 for shareholders, and carry out related work for dividend payment in cash in accordance with current legal regulations.

Article 4: Authorize the Chair of the Board of Directors, and the Board of Management to complete the dossier and implement in accordance with the order and procedures of the share issuance for dividend payment in 2023.

Article 5: Terms of enforcement:

This Resolution takes effect from the date of its promulgation. Members of the Board of Directors, the Board of Management, and related specialized departments are responsible for implementing this Resolution./.