**IST: Board Decision**

On August 1, 2024, Tan Cang Song Than ICD Joint Stock Company announced Decision No. 81/QD-HDQT on approving the plan on share issue to increase share capital out of owners’ equity as follows:

Article 01: Implement the plan on share issue to increase share capital out of owners' equity approved by the Annual General Meeting of Shareholders in 2024. The specific issue plan is as follows:

1. Share name: Shares of Tan Cang Song Than ICD Joint Stock Company
2. Share type: common shares.
3. Securities code: IST
4. Par value: VND10,000/share
5. Charter capital before issue: VND120,086,720,000.
6. Number of issued shares: 12,008,672 shares

In which:

* Number of outstanding shares: 12,008,672 shares
* Number of treasury shares: 0 shares

1. Number of additional shares expected to be issued: 2,999,994 shares
2. Expected issue value at par value: VND29,999,940,000
3. Issue purpose: Share issue to increase share capital out of owners’ equity
4. Eligible buyer: Outstanding shareholders at the record date for the list of shareholders to exercise the rights to receive shares. The General Meeting of Shareholders authorized the Board of Directors to decide on the record date for the list.
5. Issue rate: (Number of shares expected to be issued/Number of outstanding shares): 24.9819%
6. Rights exercise rate: 100:24.9819 (shareholders owning 01 share will be entitled to 01 right to receive additional shares, for every 100 rights to receive additional shares, they will be entitled to receive 24.9819 new shares).
7. Capital source for the implementation: From Investment and Development fund determined on December 31, 2023, according to Audited Financial Statements 2023.
8. Issue method: Shares issued to outstanding shareholders will be distributed according to the method of exercising rights.
9. Plan on handling fractional shares: The number of additionally issued shares of each shareholder will be rounded to the nearest unit according to the rounding down principle. Fractional shares (decimal part) (if any) will be canceled and not be issued.

For example: Shareholder A owns 500 shares on the record date for the list of shareholders. With the right exercise rate of 100:24.9819, shareholder A will receive 500 X 24.9819/100 = 124.9095 shares, number of shares that shareholder A will receive according to the rounding down principle is 124 shares, 0.9095 fractional shares will be canceled and not issued.

1. Implementation time: After the State Securities Commission notifies of receipt of full issue report documents. Expected in Q3/2024.
2. Related restrictions: Shares issued out of owners' equity to outstanding shareholders are not restricted from transfer.
3. Additional securities and trading registration: After the completion of the issue, the General Meeting of Shareholders approved and assigned the Board of Directors to implement procedures for additional securities registration at Vietnam Securities Depository and Clearing Corporation and additional trading registration at Hanoi Stock Exchange.
4. Approve on changing the charter capital: The Board of Directors will approve the content on changing the Charter Capital Section in the Company’s Charter and adjusting the Business Registration Certificate at the Department of Planning and Investment of Binh Duong Province after the State Securities Commission notifies of receiving the report on the issue results.

Article 02: The Board of Directors authorized the Company’s Managing Director to implement the plan on share issue to increase share capital out of owners' equity, specifically:

* Carry out procedures for submitting the report on the share issue to increase share capital out of owners’ equity to the State Securities Commission and explain relevant issues (when requested);
* Prepare and submit to the Board of Directors for approval the documents related to the additional securities registration at Vietnam Securities Depository and Clearing Corporation and the additional trading registration at Hanoi Stock Exchange(UPCoM) after the State Securities Commission notifies the receipt of the report on the results of the share issue to increase share capital out of owners’ equity;
* Cooperate with FPT Securities JSC - the Consulting Company to carry out relevant tasks in accordance with the regulations of the Company and the law.

Article 03: The Board Resolution takes effect from the date of its signing.

Article 04: The Board of Directors, Executive Board, person in charge of corporate governance, Finance and Accounting Department and Planning - Business Department are responsible for implementing this Decision./.