



THE SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

No.: 01 /NQ-HĐQT

Hanoi City, date 28... month 01... year 2026

RESOLUTION

**Re: Approval of the policy on implementation of transactions with
Related Parties in 2026**

BOARD OF DIRECTORS

BAO NGOC INVESTMENT GROUP JOINT STOCK COMPANY

- Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020;
- Pursuant to the Law amending and supplementing a number of articles of the Law on Enterprises No. 76/2025/QH15 dated June 17, 2025;
- Pursuant to the Law on Securities No. 54/2019/QH14 dated November 26, 2019;
- Pursuant to the current Charter of Bao Ngoc Investment Group Joint Stock Company;
- Pursuant to the Minutes of the Board of Directors' meeting held on the same day,

HEREBY RESOLVES:

Article 1. To approve the transactions between Bao Ngoc Investment Group Joint Stock Company and its related parties with a value of less than 35% of the total asset value recorded in the most recent audited financial statements of the Company arising in 2026.

(Details of transactions are provided in Appendix 1 attached here to).

Article 2. To authorize the Legal Representative of the Company, based on actual circumstances and the Company's business operation needs, to carry out the negotiation, determination of contents, execution, implementation, and adjustment of each Contract/Transaction and/or to authorize the Legal Representative to further delegate authority to the Board of General Directors to determine, execute, implement, adjust, amend, supplement the conditions and terms and enter into Contracts/Transactions with related parties (including cancellation, termination, liquidation, etc.) in accordance with the limits approved by the Board of Directors, in compliance with applicable laws, on the principles of equality and voluntariness, ensuring the interests of the Company and its shareholders, and ensuring that transaction terms are not less favorable than similar terms proposed by other independent partners.

Article 3. This Resolution shall take effect from the date of signing. Members of the Board of Directors, the General Director, departments, divisions, and relevant individuals shall be responsible for the implementation of this Resolution.

Recipients:

- As stated in Article 3;
- Office filing.

FOR THE BOARD OF DIRECTORS

CHAIRMAN



Le Duc Thuan

APPENDIX 1: LIST OF TRANSACTIONS WITH RELATED PARTIES

(Issued together with the Board of Directors' Resolution No. 04../NQ-HĐQT-BNA dated 2.8. month Q.4. year 2026)

1. Approval for the Company to enter into and implement Contracts/Transactions between the Company and its related parties, major shareholders, internal persons, and related persons of internal persons in accordance with the Charter, the Law on Securities, and the Law on Enterprises, expected to arise in 2026, within the following limit framework:

No.	Related Party	Relationship with the Company	Approved Transactions	Limit Framework
1	Internal persons		- Contracts for the sale and purchase of goods and the provision of services; - Asset lease agreements and hire-purchase agreements; - Business cooperation agreements, joint venture agreements, and affiliate/association agreements (including deposits, memoranda of understanding, or other agreements/arrangements entered into in connection with the foregoing transactions); - Loan agreements and transactions involving lending, borrowing, guarantees, pledges, and mortgages,	Less than 35% of the total asset value recorded in the most recent audited financial statements of the Company.
2	Related persons of internal persons			
3	Bao Ngoc Mien Bac Investment Production Company Limited	Subsidiary		
4	Bao Ngoc Mien Nam Investment Production Joint Stock Company	Subsidiary		
5	Bao An Ha Nam Import Export Trading Company Limited	Subsidiary		
6	Tay Do Packaging Manufacturing Joint Stock Company	Organization related to internal persons		
7	A Long Joint Stock Company	Organization related to internal persons		
8	Bavigo International Trading Joint Stock Company	Organization related to internal persons		

No.	Related Party	Relationship with the Company	Approved Transactions	Limit Framework
9	Me Trang Coffee Group Joint Stock Company	Organization related to internal persons	entered into for the purpose of optimizing cash flows and financial operations of the relevant parties (unless otherwise required by applicable laws); - Contracts and transactions entered into in the ordinary and regular course of the Company's business operations.	
10	Bavigo Distribution Joint Stock Company	Organization related to internal persons		
11	Hoa Viet Pharmaceutical Joint Stock Company	Bao Ngoc Mien Bac Manufacturing and Investment Company Limited owning 47.69% of its charter capital		