

No.: 0203/BCPH-L40

Da Nang, 02 March, 2026

REPORT ON SHARE ISSUANCE FOR DIVIDEND PAYMENT

To: State Securities Commission of Viet Nam

I. INFORMATION ON THE ISSUING ORGANIZATION

1. Full name of the issuing organization: 40 Investment and Construction Joint Stock Company
2. Head office address: No. 201/58 Nguyen Xi Street, Binh Thanh Ward, Ho Chi Minh City, Viet Nam
3. Transaction office address: 359 Nguyen Phuoc Lan Street, Hoa Xuan Ward, Da Nang City, Viet Nam
4. Telephone: (84.28) 3899 0099 Fax: (84.28) 3511 7533 Website: <https://l40.vn/>
5. Charter capital: VND 108,000,000,000 (*In words: One hundred and eight billion Vietnamese Dong*)
6. Stock code: L40
7. Bank for payment account: Southeast Asia Commercial Joint Stock Bank (SeABank)
Account number: 22229899
8. Enterprise Registration Certificate: Enterprise Code No. 1800421390 issued by the Department of Finance of Ho Chi Minh City – Business Registration Division, initially issued on April 2, 2008, and amended for the 15th time on July 23, 2025.
 - o Primary business line: Construction of other civil engineering works (Industry Code: 4299).
 - o Main products/services: Construction and execution of irrigation works, hydropower projects, pumping stations, civil construction works, etc.
9. Establishment and operation license (if required under specialized laws):
None.
10. Whether the issuing organization operates in conditional business sectors requiring approval from competent state authorities for share issuance under specialized laws:
None.

II. INFORMATION ON SHARES OF THE ISSUING ORGANIZATION

1. Ordinary shares

- Total number of issued shares: 10,800,000 shares.
- Total number of outstanding shares: 10,800,000 shares.
- Total value of outstanding shares (at par value): VND 108,000,000,000.
- Characteristics: Ordinary shares, freely transferable.
- Total number of treasury shares: 0 shares.
- Most recent share repurchase: In 2018, the Company repurchased shares for treasury stock purposes:
 - Number of repurchased shares: 23,000 shares.
 - Completion date of share repurchase: 2018.
- 2. Preference shares: None.

III. PURPOSE OF SHARE ISSUANCE

The share issuance is conducted for dividend payment in accordance with the Resolution of the General Meeting of Shareholders No. 2602A/NQ-DHDCD/L40 dated February 26, 2026.

IV. ISSUANCE PLAN

1. Share name: Shares of 40 Investment and Construction Joint Stock Company
2. Type of shares: Ordinary shares
3. Par value: VND 10,000 per share
4. Expected number of shares to be issued: 12,960,000 shares (*In words: Twelve million nine hundred sixty thousand shares*)
5. Total issuance value at par value: VND 129,600,000,000 (*In words: One hundred twenty-nine billion six hundred million Vietnamese Dong*)
6. Issuance ratio (*number of shares expected to be issued / number of outstanding shares*): 120%
7. Exercise ratio: 10:12 (*Shares issued to existing shareholders shall be distributed based on the exercise ratio of 10:12. On the record date for shareholder entitlement, shareholders owning 10 shares shall receive 10 rights, and each shareholder holding 10 rights shall be entitled to receive an additional 12 new shares*).
8. Source of issuance capital: From accumulated undistributed after-tax profits as of December 31, 2025 according to the audited financial statements for fiscal year 2025 of 40 Investment and Construction Joint Stock Company.
9. Expected issuance time: In 2026. The specific issuance time shall be decided by the Board of Directors after receiving the official notification from the State Securities Commission of Viet Nam confirming receipt of the complete report dossier for share issuance for dividend payment.
10. Treatment of fractional shares: The number of shares distributed to existing shareholders

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shall be rounded down to whole units. Fractional entitlements arising from rounding (if any) shall be cancelled.

Example: Shareholder A owning 100 shares on the record date for shareholder entitlement, with an issuance ratio of 120%, will receive additional shares calculated as follows: $102 \text{ shares} \times 120\% = 122.4 \text{ shares}$. After rounding down to the nearest whole share, the shareholder shall receive 122 shares.

V. COMMITMENT TO IMPLEMENT THE ISSUANCE PLAN IN COMPLIANCE WITH LEGAL REGULATIONS

1. We hereby confirm that the information provided in this report dossier is complete and accurate, and does not contain any misleading or omitted information that may cause damage to investors.
2. We undertake to:
 - Fully study and strictly comply with all legal regulations on securities and the securities market;
 - Bear full responsibility and accept any sanctions in the event of violations of the above commitments.

VI. RELATED PARTIES

1. Advisory organization (if any): None.
2. Auditing organization: CPA VIETNAM Auditing Company Limited
 - Address: 8th Floor, VG Building Office Tower, No. 235 Nguyen Trai Street, Khuong Dinh Ward, Ha Noi City, Viet Nam
 - Telephone: +84 (24) 3 783 2121
 - Website: www.cpavietnam.vn
3. Other related parties (if any): None.

VII. ATTACHED DOCUMENTS

1. Minutes No. 2602/BB-DHDCD/L40 dated February 26, 2026 of the 2026 Annual General Meeting of Shareholders approving the share issuance plan;
2. Resolution No. 2602A/NQ-DHDCD/L40 dated February 26, 2026 of the 2026 Annual General Meeting of Shareholders approving the share issuance plan;
3. Proposal No. 012/TTr/DHDCD dated February 4, 2026 regarding the share issuance plan for dividend payment at the ratio of 10:12 in 2026;
4. Resolution No. 06/NQ-HDQT/PHTCT/L40 dated March 2, 2026 of the Board of Directors approving the implementation of the share issuance plan for dividend payment;
5. Copy of the audited Separate Financial Statements for fiscal year 2025;
6. Copy of the audited Consolidated Financial Statements for fiscal year 2025;

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7. Copy of the Enterprise Registration Certificate with Enterprise Code No. 1800421390, amended for the 15th time on July 23, 2025, issued by the Department of Finance of Ho Chi Minh City – Business Registration Division;
8. Charter of 40 Investment and Construction Joint Stock Company;
9. Official document issued by the State Securities Commission of Viet Nam regarding the maximum foreign ownership ratio of L40.

Da Nang, March 02, 2026

**40 INVESTMENT AND CONSTRUCTION
JOINT STOCK COMPANY**



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