

No.: 01/2026/NQ-HĐQT

Dong Nai, January 9, 2026

RESOLUTION

(Re: Approving the policy on transactions with Related Parties in 2026)

THE BOARD OF DIRECTORS
DNP HOLDING JOINT STOCK COMPANY

Pursuant to:

- Law on Enterprises 2020, and its amendment, supplement, guiding documents;
- Law on Securities 2019, and its amendment, supplement, guiding documents;
- Charter on organization and operation of DNP Holding Joint Stock Company (the "Company");
- Minutes of the Board of Directors' meeting dated the same day,

RESOLVES:

Article 1. Approve and adopt the policy for entering into Contracts/Transactions between the Company and Related Parties as follows:

To approve and adopt the policy for the Company to enter into and execute Contracts/Transactions between the Company and its Related Parties; between the Company and its major shareholders, internal persons and their related persons; between the Company and its subsidiaries, affiliates, and companies in which the Company making investment in accordance with the Charter, the Law on Securities, the Law on Enterprises (and other laws and guiding documents as amended and supplemented from time to time) expected to arise in 2026 within the following limit framework:

| No. | Transaction Type | Limit framework |
|-----|--|--|
| 1 | Capital contribution/purchase of shares; transfer of capital/transfer of shares/transfer of projects/purchase and sale of assets (including Deposit Contracts/Agreements for the aforementioned transactions). | Less than 35% of the total asset value recorded in the Company's latest audited consolidated Financial Statements. |
| 2 | Business Cooperation Contracts (BCC), Joint Venture Contracts, Partnership Agreements (including Deposit Contracts/Agreements for the aforementioned transactions). | Less than 35% of the total asset value recorded in the Company's latest audited consolidated Financial Statements. |



| No. | Transaction Type | Limit framework |
|-----|---|--|
| 3 | Purchase, sale, loan, and borrowing Contracts/Transactions; Guarantee, security, pledge, and mortgage Contracts/Transactions, and other Contracts. | Less than 35% of the total asset value recorded in the Company's latest audited consolidated Financial Statements. |
| 4 | Loan, borrowing, and asset sale Contracts/Transactions entered into with shareholders owning 51% or more of the total voting shares or their related persons. | Not exceeding 10% of the total asset value recorded in the Company's latest audited consolidated Financial Statements. |
| 5 | Contracts/Transactions in the ordinary course of the Company's day-to-day business operations. | Not exceeding 5% of the total asset value recorded in the Company's latest audited consolidated Financial Statements. |

Article 2. Implementation

The Board of Directors hereby assigns the Legal Representative of the Company, based on the actual situation and business needs, to proceed with the negotiation, decision on contents, signing, implementation, and adjustment of each Contract/Transaction and/or the Legal Representative is authorized to delegate the Board of Management to decide, sign, execute, adjust, amend, and supplement terms and conditions, as well as to enter into Contracts/Transactions with related parties (including cancellation, termination, liquidation, etc.) in accordance with the limit framework approved by the Board of Directors as mentioned above, ensuring compliance with the law and the principles of equality and voluntariness to protect the interests of the Company and its shareholders; provided that the terms of such transactions are no less favorable than the similar terms proposed by other independent partners.

Article 3. Effectiveness

This Resolution shall apply to transactions between the Company and its Related Parties with transaction values within the approved limits arising in 2026.

Members of the Board of Directors, the Board of Management, and Heads of relevant Divisions/Departments/Units are responsible for the implementation of this Resolution.

Recipients:

- As per Article 3;
- Archived: Administrative Office.

ON BEHALF OF THE BOARD OF
DIRECTORS

CHAIRMAN OF THE BOARD OF
DIRECTORS



TRAN DUC HUY

