

Ha Noi, January 19, 2026

PROPOSAL

Re: Handling outstanding issues in the 2025 Financial Statements

To: The General Meeting of Shareholders of EDX Group Joint Stock Company (“the Company”)

I. Legal basis for submission to the General Meeting of Shareholders

- The Law on Enterprises and its guiding documents.
- The Law on Accounting, Vietnamese Accounting Standards, and guiding documents.
- The Law on Securities, regulations on information disclosure applicable to public/ listed companies (if applicable), and related legal documents.
- The Company’s Charter; Internal Corporate Governance Regulations; Financial Regulations and other relevant internal regulations.
- Resolution/Minutes of the Extraordinary General Meeting of Shareholders dated September 9, 2025 (1st meeting) regarding the assignment/authorization to the Board of Directors to review and handle outstanding issues related to financial statements, business performance reports, and corporate governance reports.

II. Necessity and objectives

During the review and reconciliation of documents, vouchers, and accounting records related to the 2024 Financial Statements, the Board of Directors (“BOD”) identified a number of items lacking supporting documentation, no longer in existence, or without sufficient basis to determine their nature or recoverability. These issues pose risks to the truthfulness, fairness, and compliance of the Financial Statements and the Company’s information disclosure obligations.

Accordingly, the BOD submits to the General Meeting of Shareholders (“GMS”) for consideration and approval:

- The principles and accounting treatment plans for handling discrepancies and outstanding items in the 2024 Financial Statements in a prudent, transparent manner, with reconciliation and responsibility determination.
- The policy and principles for transferring certain asset items under either (i) a public competitive offering mechanism or (ii) transfer to members of the Board of Directors/related parties in accordance with regulations, and approval of the accounting principles for recognizing received amounts and remaining receivables in the 2025 Financial Statements.

III. Review results and proposed handling principles

1. General principles for handling

The BOD proposes that the GMS approve the following principles:

- Adjustments to the 2025 Financial Statements shall be made on the basis of inventory taking, reconciliation, collection of supporting documents, preparation of confirmation minutes, classification of economic substance, and compliance with accounting standards, accounting regimes, and relevant laws.
- For assets missing or no longer in existence: conduct inventory checks, identify causes,

- determine compensation responsibility (if any), make provisions or write-offs in accordance with regulations, with complete documentation.
- For receivables lacking documentation: review legal grounds and recoverability; where conditions for asset recognition are not met, handle in accordance with accounting regulations; where recoverable or transferable, proceed under transfer plans approved by the GMS.
 - For payables lacking documentation: do not arbitrarily eliminate obligations without sufficient grounds; conduct reconciliation and confirmation; only reduce or reclassify when conditions under accounting regulations and civil law are met, while ensuring the legitimate rights of related parties (if any).
 - For transactions with members of the BOD/related parties: strictly comply with regulations on approval of related-party transactions under the Law on Enterprises, the Company's Charter, and internal regulations; ensure transparency, pricing mechanisms, and exclusion of interested parties from voting as required.

IV. Summary table of current status and proposed handling
The Board of Directors summarizes the current status as follows:

No.	Item	Book value (VND)	Actual status	Proposed handling
1	Cash on hand	33,374,384	0	Write down and record as expense; authorize the BOD, Management Board, and Accounting Department to handle in accordance with law.
2	Short-term loans receivable	395,424,659,550	No documentation	Reassess actual value and recoverability for public competitive offering or transfer to BOD members/related parties in accordance with regulations; authorize handling accordingly.
3	Other receivables	64,345,592,001	No documentation	Same as Item 2
4	Trade receivables	11,961,420,388	No documentation	Same as Item 2
5	Advances from customers	5,081,997,853	No documentation	Temporarily remove from accounting records and track separately; if valid documentation is later obtained, re-recognize for settlement; otherwise, reduce liabilities; authorize handling accordingly.
6	Raw materials	65,682,257,188	Not in stock	Same as Item 1
7	Tools and instruments	9,141,182	Not in stock	Same as Item 1
8	Finished goods	8,325,172,288	Not in stock	Same as Item 1

9	Merchandise	2,727,456,683	Not in stock	Same as Item 1
10	Work in progress	42,821,421,688	No documentation	Same as Item 2
11	Tangible fixed assets (cost)	37,890,183,797	Not existing	Same as Item 1
12	Investments in joint ventures and associates	33,250,000,000	No documentation	Same as Item 2
13	Other investments	500,000,000	No documentation	Same as Item 2
14	Trade payables	5,520,014,492	No documentation	Same as Item 5
15	Prepayments to suppliers	17,227,646,356	No documentation	Same as Item 2
16	Accrued expenses	70,027,073	No documentation	Same as Item 14
17	Other payables (dividends payable to shareholders)	7,302,327,480	No documentation	The BOD proposes to eliminate this obligation and reverse it to retained earnings. If a valid obligation is later identified with sufficient documentation, additional accounting recognition shall be made.

V. Plan for transfer of certain asset items to generate operating cash flow

1. List of items proposed for transfer / assumption of handling responsibility

The BOD submits to the GMS for approval the list of items proposed to be handled through transfer/assumption of responsibility (details in Appendix 01), including:

- Short-term loan receivables: VND 395,424,659,550
- Trade receivables: VND 11,961,420,388
- Prepayments to suppliers: VND 17,227,646,356
- Investments in joint ventures and associates: VND 33,250,000,000
- Other investments: VND 500,000,000
- Work in progress: VND 42,821,421,688
- Other short-term receivables: VND 64,345,592,001

Total book value: VND 565,530,739,983.

The Chairman of the Board, Mr. Nguyen Dinh Hung, has been approved by the GMS to assume responsibility for purchasing the receivables and investment items at a total value of VND 10,000,000,000 to generate funds for the Company's ongoing operations.

Mr. Nguyen Dinh Hung has made a deposit and partial payment totaling VND 3,000,000,000 (three billion Vietnamese dong); this amount is recorded as a deposit and partial payment according to the progress of document review and handover.

2. Pricing principles and transfer conditions

The BOD proposes that the GMS approve the following principles:



- Transfer prices shall be determined based on transparent and substantiated mechanisms, prioritizing one of the following methods (subject to documentation availability):
 - Engagement of an independent valuation/appraisal firm (if feasible); or
 - Public competitive offering (price solicitation) to establish market prices.
- Transfers shall only be conducted when:
 - Minimum documentation exists to transfer related rights and obligations (assignment agreements for receivables/property rights, handover minutes, responsibility commitments, payment terms);
 - Compliance with regulations on related-party transactions (if the buyer is a BOD member/related party), including submission, appraisal, disclosure, and voting procedures as required.

3. Proposed public competitive offering mechanism

Given the related-party nature of the transaction and the ongoing documentation review, the BOD submits to the GMS approval of one of the following approaches:

- Option 1: Conduct a public competitive offering to establish market prices; or
- Option 2: Transfer to a BOD member/related party (including Mr. Nguyen Dinh Hung) in full compliance with related-party transaction approval procedures.

If Option 1 is selected, the minimum mechanism proposed is as follows:

- Conduct at least three (03) public offering rounds through at least three (03) appropriate information channels.
- Reference minimum offering prices:
 - Round 1: not lower than VND 10,000,000,000
 - If unsuccessful after 30 days: Round 2 not lower than VND 9,000,000,000
 - If unsuccessful after a further 30 days: Round 3 not lower than VND 8,100,000,000
- If all three rounds are unsuccessful, the BOD may negotiate a transfer with a suitable buyer, including a BOD member/related party, provided that all approval procedures are complied with and the price is not lower than the minimum reference price of Round 3 (or as determined under a valuation mechanism approved by the GMS).

4. Proposed transferee and responsibility

The BOD acknowledges the proposal of Chairman Mr. Nguyen Dinh Hung to participate in purchasing/assuming responsibility for handling the asset portfolio specified in Section V, at prices determined in accordance with the above principles, to generate funds for the Company's operations.

As this involves a related-party transaction, the BOD respectfully submits to the GMS:

- Approval of the policy and principles set out in Section V;
- Authorization for the BOD to complete the public offering process; in case a transaction arises with Mr. Nguyen Dinh Hung or a related party, the BOD shall carry out approval and voting procedures in accordance with regulations, ensuring that interested parties do not participate in voting.

VI. Matters submitted to the General Meeting of Shareholders for approval

The BOD respectfully submits to the GMS for consideration and approval:

- Approval of the principles for review, adjustment, and handling of outstanding items in the 2024 Financial Statements as stated in Section III.
- Approval of the policy and principles for transfer/assumption of handling responsibility for

the asset items listed in Section V and Appendix 01.

- Authorization for the BOD to:

- Direct Management and the Accounting Department to collect documents, conduct inventory checks and reconciliations, prepare minutes, and make accounting adjustments in compliance with accounting standards, regimes, and laws;
- Organize public offerings, negotiate, sign transfer agreements, hand over documentation, collect proceeds, and record accounting entries in accordance with regulations;
- Carry out information disclosure (if applicable), reporting to regulatory authorities, and related procedures in compliance with regulations;
- Consider handling responsibilities of individuals/collectives (if any) and implement recovery or compensation measures in accordance with law and internal regulations.

Respectfully submitted to the General Meeting of Shareholders for consideration and approval.

Sincerely,

**CHAIRMAN OF THE BOARD OF
DIRECTORS**



NGUYEN DINH HUNG



APPENDIX 01
Details of Asset Items Proposed to be Purchased and Assumed for Handling Responsibility by
the Board of Directors
(Attached to Proposal No. 01/TT-GMS dated January 19, 2026)

1. Short-term loan receivables

No	Name	Opening balance	
		Debit	Credit
1	ĐOÀN NGỌC CHUÔNG	20.537.148.005	0
2	LƯU CHÍ HÙNG	5.288.282.000	0
3	LÊ ĐÌNH CHIẾN	367.000.000	0
4	LƯƠNG ĐỨC THẮNG	1.840.000.000	0
5	LÊ THỊ THU THỦY	610.000.000	0
6	NGUYỄN ĐÌNH DŨNG	2.000.000.000	0
7	NGUYỄN ĐĂNG HÙNG	36.000.000.000	0
8	NGUYỄN HỮU DŨNG	7.890.000.000	0
9	NGUYỄN HỮU TƯỜNG	23.041.975.000	0
10	NGUYỄN KHẮC NGHĨA	50.222.258.313	0
11	NGUYỄN KIM TUẤN	25.930.000.000	0
12	NGUYỄN QUANG HẢI	35.000.000.000	0
13	NGUYỄN SỸ LÂM	17.000.000.000	0
14	NGÔ TRỌNG HƯỚNG	17.300.000.000	0
15	NGUYỄN THỊ THANH HÀ	3.000.000.000	0
16	NGUYỄN VĂN TÁM	5.000.000.000	0
17	PHẠM THỊ NGUYỆT	3.000.000.000	0
18	PHAN THỊ SANG	3.000.000.000	0
19	PHAN VĂN TUẤN	5.000.000.000	0
20	PHẠM VĂN VĨNH	2.699.527.404	0
21	PHAN XUÂN CẢNH	3.000.000.000	0
22	TRẦN NGỌC TUẤN	12.985.000.000	0
23	TỔNG TRẦN LONG	3.000.000.000	0
24	TRẦN THỊ MINH LUÂN	3.000.000.000	0
25	TỔNG THỊ THANH HÀ	7.706.300.000	0
26	TRẦN VĂN KHANG	24.000.000.000	0
27	VŨ LÃ MINH	77.007.168.828	0
Total		395.424.659.550	0

2. Trade receivables (Receivables from customers)

No	Customer name	Opening balance	
		Debit	Credit
1	TẬP ĐOÀN GELEXIMCO - CÔNG TY CP	3.092.471.135	0
2	CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN XÂY DỰNG VẠN LỘC	60.443.376	0
3	CÔNG TY CỔ PHẦN SUNLINK	1.045.000.000	0
4	CÔNG TY TNHH TƯ VẤN - ĐẦU TƯ - THƯƠNG MẠI ÁNH DƯƠNG	637.000.000	0
5	CÔNG TY CỔ PHẦN KHÁCH SẠN HẠ LONG DREAM	80.804.232	0
6	Công ty Cổ phần tư vấn thiết kế nội thất Archilife	474.056.000	0
7	CÔNG TY TNHH THƯƠNG MẠI BẢO MINH QUÂN	51.250.000	0
8	CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ DU LỊCH VẠN HƯƠNG	51.829.140	
9	CÔNG TY TNHH SƠN ĐỨC BẢO	1.530.419.813	0
10	Công ty cổ phần xuất nhập khẩu tổng hợp Hà Nội	15.000.000	0
11	Nguyễn Hoàng Vũ	130.000.000	0
12	Công ty CPTM và kinh doanh tổng hợp Hưng Phát	50.001	0
13	Công ty CP tư vấn và đầu tư xây dựng Hùng Phú	22.000.000	0
14	Công ty TNHH Khách sạn Kinh Đô	308.853.000	0
15	CTCP nội thất KTDECOR Việt Nam	195.118.000	0
16	Công ty CP Ngôi sao An Bình	3.891.000	0
17	Công ty Cổ phần gỗ nội thất Phú Cường	468.254	0
18	Chi nhánh công ty cổ phần XNK Tổng hợp Hà Nội tại Hòa Bình	1.173.442.800	0
19	CÔNG TY CỔ PHẦN ĐẦU TƯ & TƯ VẤN XÂY DỰNG SỐ 15	11.657.250	0
20	Chi nhánh Công ty CPXD số 1 Sông Hồng	877.352.404	0
21	CÔNG TY CỔ PHẦN KINH DOANH VÀ PHÁT TRIỂN DỰ ÁN SƠN HÀ	1.162.788.206	0
22	Công ty CP XD và TM Unico	511.500.000	0
23	A CHAU 24.CO.LTD	35.030.617	
24	Asia Super market Khánh Hương	490.995.060	
Total		11.961.420.388	0



3. Prepayments to suppliers

No	Supplier name	Opening balance	
		Debit	Credit
1	CÔNG TY ĐIỆN LỰC TÂY HỒ	2.419.080	0
2	CÔNG TY TNHH SẢN XUẤT VÀ THƯƠNG MẠI ĐỨC TÍN	1.799.293	0
3	CÔNG TY CỔ PHẦN KHÁCH SẠN HẠ LONG DREAM	263.629.574	0
4	CT TNHH DT PT TMDV XAY DUNG DAI DUONG	84.388.500	0
5	Công ty cổ phần đầu tư Đức Thắng	74.109.860	0
6	CÔNG TY TNHH THIẾT BỊ NHẬP KHẨU EUROHOMES VIỆT NAM	176.000.000	0

7	Công ty TNHH Thương mại Gia Lưu	80.113.200	0
8	CÔNG TY CỔ PHẦN GỖ VIỆT	18.000.000	0
9	Mai Hùng An	1.068.483.000	0
10	Phạm Minh Tuấn- Dự án khu Việt Long	15.145.756.000	0
11	CHI NHANH HN-CTCP XNK VACH NGAN VN	312.947.849	0
Total		17.227.646.356	

4. Trade payables (Payables to suppliers)

No	Supplier name	Opening balance	
		Debit	Credit
1	CÔNG TY CỔ PHẦN XÂY DỰNG GIAO THÔNG ĐÔ THỊ HÀ NỘI	0	1.133.333.333
2	CHI NHÁNH CÔNG TY TNHH NHÀ NƯỚC MỘT THÀNH VIÊN THƯƠNG MẠI VÀ XUẤT NHẬP KHẨU VIETTEL - TRUNG TÂM BÁN	0	612.000.055
3	CÔNG TY TNHH THƯƠNG MẠI VÀ GIẢI PHÁP THÔNG MINH BNB	0	44.918.502
4	CÔNG TY TNHH HAFELE VIỆT NAM	0	19.620.292
5	CÔNG TY TNHH SẢN XUẤT VÀ KINH DOANH THƯƠNG MẠI TƯỜNG HƯỜNG	0	1.477.090
6	Công ty TNHH Thương Mại Đức Duyên	0	101.648.078
7	Công ty TNHH Đầu tư Thương Mại Dịch Vụ Hoàng Cường	0	1.141.910.000
8	Công ty TNHH Dịch vụ thương mại và Sản xuất Minh Hiền	0	133.823.750
9	Công ty TNHH Xây Dựng Sơn Anh	0	1.408.565.792
10	Công ty Cổ Phần lắp máy điện nước và Xây dựng số 2	0	922.717.600
Total			5.520.014.492

5. Advances from customers

No	Customer name	Opening balance	
		Debit	Credit
1	CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ DU LỊCH VẠN HƯỜNG	0	4.608.290.316
2	CÔNG TY CỔ PHẦN TÂN HOÀNG CẦU	0	473.707.537
Total			5.081.997.853

Hanoi, [date] 2026

REPORT FROM THE BOARD OF DIRECTORS

Regarding the approval of the dismissal of Mr. Tran Manh Hai from the Board of Directors for the 2024-2028 term.

To: The General Meeting of Shareholders

- Based on the Enterprise Law No. 59/2020/QH14 dated June 17, 2020, as amended by Law No. 03/2022/QH15 dated January 11, 2022;
- Based on the Charter of Organization and Operation of EDX Holding Joint Stock Company;
- Based on the resignation letter of Mr. Tran Manh Hai from the Board of Directors for the term 2024-2028, submitted to the Company on February 9, 2026;

The Board of Directors respectfully submits the following to the General Meeting of Shareholders for consideration and approval:

On February 9, 2026, the company received Mr. Tran Manh Hai's resignation from his position as a member of the Board of Directors for the 2024-2028 term. Based on the Company's Articles of Association, the Board of Directors respectfully submits to the General Meeting of Shareholders for approval the resignation of Mr. Tran Manh Hai from the Board of Directors. The resignation will take effect upon and from the date of approval by the Company's second extraordinary General Meeting of Shareholders in 2025.

Following the acceptance of Mr. Tran Manh Hai's resignation, the Board of Directors of EDX Holding Joint Stock Company for the 2024-2028 term will operate with the remaining 5 members, still meeting the requirements for the structure of the Board of Directors according to current law and the Company's Charter.

We respectfully submit this to the General Meeting of Shareholders for consideration and approval.

Recipient:

- Shareholders;
- Board of Directors, Management Board;
- Save VT

TM BOARD OF DIRECTORS**NGUYEN DINH HUNG**

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

RESIGNATION LETTER

To: The General Meeting of Shareholders of EDX Holding Joint Stock Company

Board of Directors of EDX Holding Joint Stock Company

My name is : Tran Manh Hai

Current position : Board Member

I am writing this letter to present the following matter:

I was entrusted and appointed as a member of the Company's Board of Directors by the Company's General Shareholders' Meeting and Board of Directors, effective May 28, 2024. Throughout this period, I have always strived to fulfill my duties effectively.

However, due to personal reasons, I am no longer able to continue serving as a member of the Company's Board of Directors. Therefore, I am writing this letter to the General Meeting of Shareholders, the Board of Directors, and the Company's Management Board requesting permission to resign from my position as a member of the Company's Board of Directors effective February 13, 2026.

I would like to thank the General Shareholders' Meeting and the Board of Directors of the Company for creating favorable conditions that enabled me to successfully complete my assigned tasks during the past period.

Respectfully submitted to the General Meeting of Shareholders and the Board of Directors of the Company for consideration and approval.

Best regards!

Hanoi, February 9, 2026

APPLICANT



TRAN MANH HAI