

**CÔNG TY CỔ PHẦN
ĐẦU TƯ VÀ XÂY DỰNG 40
40 INVESTMENT AND CONSTRUCTION
JOINT STOCK COMPANY**

Số: 2104A/CBTT-BT/L40
No.: 2104A/CBTT-BT/L40

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

Đà Nẵng, ngày 21 tháng 04 năm 2026
Da Nang, day 21 April year 2026

**CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE**

**Kính gửi/ To: - Ủy ban Chứng khoán Nhà nước/ State Securities Commission
- Sở Giao dịch Chứng khoán Hà Nội/ Hanoi Stock Exchange**

- 1. Tên tổ chức/Name of organization:** Công ty Cổ phần Đầu tư và Xây dựng 40
- Mã chứng khoán/Mã thành viên/ Stock code/ Broker code: L40
- Địa chỉ/Address: Số 201/58- đường Nguyễn Xi- phường Bình Thạnh- thành phố Hồ Chí Minh
- Địa chỉ liên hệ/ Contact address: 359 Nguyễn Phước Lan- phường Hòa Xuân- thành phố Đà Nẵng
- Điện thoại liên hệ/Tel.: (84.28) 3899 0099 Fax: (84.28) 3511 7533
- E-mail: info@l40.com.vn

2. Nội dung thông tin công bố/Contents of disclosure:

Công ty Đầu tư và Xây dựng 40 (L40) đính chính Nghị quyết Hội đồng quản trị số 06/NQ-HĐQT/PHTCT/L40 ngày 02/03/2026 về việc triển khai thực hiện phương án phát hành cổ phiếu để trả cổ tức, cụ thể như sau/ 40 Investment and Construction Joint Stock Company (L40) hereby rectifies the Resolution No. 06/NQ-HĐQT/PHTCT/L40 dated March 2, 2026 of the Board of Directors regarding the implementation of the plan to issue shares for dividend payment, with details as follows:

STT	Thông tin đã công bố	Thông tin đính chính
1	Điều 1. Thông qua chi tiết triển khai thực hiện phương án phát hành cổ phiếu để trả cổ tức. Hội đồng quản trị Công ty cổ phần Đầu tư và Xây dựng 40 nhất trí thông qua triển khai thực hiện Phương án phát hành cổ phiếu để trả cổ tức đã được Đại hội đồng cổ đông Công ty thông qua tại Nghị quyết Đại hội đồng cổ đông 2602A/NQ-ĐHĐCĐ/L40 ngày 26/02/2026, chi tiết như sau: ...	Điều 1. Thông qua việc sửa đổi nội dung tại mục số 18 Điều 1 Nghị quyết Hội đồng quản trị số 06/NQ-HĐQT/PHTCT/L40 về Nguyên tắc làm tròn và phương án xử lý phần lẻ cổ phần, cổ phiếu lẻ (nếu có), cụ thể như sau: Hội đồng quản trị Công ty cổ phần Đầu tư và Xây dựng 40 nhất trí thông qua triển khai thực hiện Phương án phát hành cổ phiếu để trả cổ tức đã được Đại hội đồng cổ đông Công ty thông qua tại Nghị quyết Đại hội đồng cổ đông 2602A/NQ-



<p>18. Nguyên tắc làm tròn và phương án xử lý phần lẻ cổ phần, cổ phiếu lẻ (nếu có): Số lượng cổ phiếu phát hành cho cổ đông hiện hữu được làm tròn đến hàng đơn vị, phần lẻ cổ phần, cổ phiếu lẻ phát sinh (nếu có) do làm tròn sẽ được hủy bỏ.</p> <p><i>Ví dụ: Cổ đông A sở hữu 100 cổ phiếu tại ngày chốt danh sách cổ đông để phát hành cổ phiếu. Với tỷ lệ phát hành 120%, cổ đông A sẽ nhận được số cổ phiếu phát hành thêm được tính như sau: 120%, cổ đông A sẽ nhận được số cổ phiếu phát hành thêm được tính như sau: $102 \text{ CP} \times 120\% = 122,4 \text{ cổ phiếu}$. Sau khi làm tròn thì cổ đông được nhận 122 cổ phiếu.</i></p> <p><i>Article 1. Approval of the detailed implementation of the share issuance plan for dividend payment</i></p> <p><i>The Board of Directors of 40 Investment and Construction Joint Stock Company unanimously approves the implementation of the share issuance plan for dividend payment as approved by the General Meeting of Shareholders under Resolution 2602A/NQĐHĐCĐ/L40 dated February 26, 2026, with details as follows:</i></p> <p>...</p> <p><i>18. Handling of fractional shares and undistributed shares (if any): Shares allocated to existing shareholders shall be rounded down to whole units; any fractional shares arising from rounding (if any) shall be cancelled.</i></p> <p><i>Example: If shareholder A holds 100 shares on the record date, with an issuance ratio of 120%, shareholder A will receive: $102 \text{ shares} \times 120\% = 122.4 \text{ shares}$. After rounding down to the</i></p>	<p>ĐHĐCĐ/L40 ngày 26/02/2026, chi tiết như sau:</p> <p>...</p> <p>18. Nguyên tắc làm tròn và phương án xử lý phần lẻ cổ phần, cổ phiếu lẻ (nếu có):</p> <p>Số cổ phiếu phát hành để chi trả cổ tức sẽ được làm tròn xuống đến hàng đơn vị, phần lẻ cổ phần, cổ phiếu lẻ phát sinh (nếu có) do làm tròn xuống sẽ được hủy bỏ.</p> <p><i>Ví dụ: Cổ đông A sở hữu 102 cổ phiếu tại ngày chốt danh sách cổ đông để phát hành cổ phiếu. Với tỷ lệ phát hành 120%, cổ đông A sẽ nhận được số cổ phiếu phát hành thêm được tính như sau: $102 \text{ CP} \times 120\% = 122,4 \text{ cổ phiếu}$. Sau khi làm tròn thì cổ đông được nhận 122 cổ phiếu.</i></p> <p><i>Article 1. Approval of the detailed implementation of the share issuance plan for dividend payment</i></p> <p><i>The Board of Directors of 40 Investment and Construction Joint Stock Company unanimously approves the implementation of the share issuance plan for dividend payment as approved by the General Meeting of Shareholders under Resolution 2602A/NQĐHĐCĐ/L40 dated February 26, 2026, with details as follows:</i></p> <p>...</p> <p>18. Handling of fractional shares and undistributed shares (if any): The number of shares to be issued for dividend payment shall be rounded down to the nearest whole share. Any fractional shares arising from such rounding (if any) shall be cancelled.</p> <p><i>For example: Shareholder A owns 102 shares on the record date for the share issuance. With an issuance ratio of 120%, the additional shares to be</i></p>
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	<i>nearest whole share, the shareholder shall receive 122 shares.</i>	<i>received by Shareholder A are calculated as follows: 102 shares × 120% = 122.4 shares. After rounding down, the shareholder will receive 122 shares.</i>
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Nguyên nhân/ *Reason*: Điều chỉnh theo đúng Tờ trình số 012/TTr/ĐHĐCĐ ngày 04/02/2026 đã được thông qua tại Nghị quyết ĐHĐCĐ số 2602A/NQ-ĐHĐCĐ/L40 ngày 26/02/2026 / *Adjusted in accordance with Proposal No. 012/TTr/ĐHĐCĐ dated 04 February 2026 as approved under General Meeting of Shareholders' Resolution No. 2602A/NQ-ĐHĐCĐ/L40 dated 26 February 2026.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 21/04/2026 tại đường dẫn <https://l40.com.vn/> / *This information was published on the company's website on 21/04/2026, as in the link https://l40.com.vn/.*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ *We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

Tài liệu đính kèm/
Attached documents:

Đại diện tổ chức
Organization representative
Người đại diện theo pháp luật/Người UQ CBTT
Legal representative/ Person authorized to disclose information
(Ký, ghi rõ họ tên, chức vụ, đóng dấu)
(*Signature, full name, position, and seal*)



CHỦ TỊCH HĐQT
Dỗ Tấn Cường



**40 INVESTMENT AND CONSTRUCTION
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIET NAM
Independence – Freedom – Happiness

No.: 08/NQ-HĐQT/PHTCT/L40

Da Nang, 20 April, 2026

RESOLUTION

(Re: Adjustment to the contents of Board of Directors' Resolution No. 06/NQ-HĐQT/PHTCT/L40 regarding the implementation of the share issuance plan for dividend payment)

BOARD OF DIRECTORS

40 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

Pursuant to:

- *The Law on Enterprises No. 59/2020/QH14 passed by the National Assembly of the Socialist Republic of Viet Nam on June 17, 2020, and its guiding documents;*
- *The Law on Securities No. 54/2019/QH14 passed by the National Assembly of the Socialist Republic of Viet Nam on November 26, 2019, and its guiding documents;*
- *Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Law on Securities;*
- *Circular No. 118/2020/TT-BTC dated December 31, 2020 of the Ministry of Finance guiding several contents relating to securities offering, issuance, public tender offers, share repurchase, registration of public companies and cancellation of public company status;*
- *The Charter on Organization and Operation of the Company;*
- *The Resolution of the 2026 Annual General Meeting of Shareholders No. 2602A/NQ-ĐHĐCĐ/L40 dated February 26, 2026 of 40 Investment and Construction Joint Stock Company;*
- *Proposal No. 012/TTr/ĐHĐCĐ dated 04 February 2026 regarding the approval of the share issuance plan for dividend payment at a ratio of 10:12 for 2025, as adopted at the 2026 Annual General Meeting of Shareholders of 40 Investment and Construction Joint Stock Company;*
- *Board of Directors' Resolution No. 06/NQ-HĐQT/PHTCT/L40 dated 02 March 2026 regarding the implementation of the share issuance plan for dividend payment of 40 Investment and Construction Joint Stock Company;*
- *Minutes of the Board of Directors' Meeting No. 08A/BB-HĐQT/L40 dated 20 April 2026;*

RESOLUTION:

Article 1. Approval of the detailed implementation of the share issuance plan for dividend

payment

The Board of Directors of 40 Investment and Construction Joint Stock Company unanimously approves the implementation of the share issuance plan for dividend payment as approved by the General Meeting of Shareholders under Resolution 2602A/NQ-ĐHĐCĐ/L40 dated February 26, 2026, with details as follows:

1. Name of shares: Shares of 40 Investment and Construction Joint Stock Company
2. Type of shares: Ordinary shares
3. Stock code: L40
4. Par value: VND 10,000 per share
5. Number of issued shares: 10,800,000 shares
6. Treasury shares: 0 share
7. Number of outstanding shares: 10,800,000 shares
8. Expected number of shares to be issued to increase charter capital: 12,960,000 (Twelve million nine hundred sixty thousand) shares
9. Expected value of issued shares: VND 129,600,000,000 (One hundred twenty-nine billion six hundred million Vietnamese dong).
10. Issuance ratio (*number of shares to be issued / number of outstanding ordinary shares at the time of this Proposal*): 120%
11. Implementation ratio: 10:12 (*Shares issued to existing shareholders shall be allocated through the exercise of rights at a ratio of 10:12. On the record date, each shareholder holding 10 share shall receive 10 right, and shareholders holding 10 rights will be entitled to subscribe for an additional 12 new shares*).
12. Purpose of issuance: To pay stock dividends for the year 2025 to shareholders and to increase charter capital.
13. Source of funds: From retained earnings after tax accumulated up to 31 December 2025, as presented in the Company's audited financial statements for the year 2025.
14. Expected time of issuance: In 2026 (The specific timing shall be decided by the Board of Directors after the State Securities Commission of Viet Nam notifies that it has received all required documents for reporting the issuance of shares to pay dividends).
15. Eligible recipients: All existing shareholders of 40 Investment and Construction Joint Stock Company whose names are recorded in the shareholder list on the record date for issuance of shares to pay dividends.
16. Issuance method: Issuance to existing shareholders through the exercise of rights. Treasury shares are not entitled to receive shares. Rights to receive stock dividends are non-transferable.
17. Transfer restriction: Shares issued to pay stock dividends shall not be subject to transfer restrictions.
18. **Handling of fractional shares and undistributed shares (if any):**
The number of shares to be issued for dividend payment shall be rounded down to the nearest whole share. Any fractional shares arising from such rounding (if any) shall be

cancelled.

For example: Shareholder A owns 102 shares on the record date for the share issuance. With an issuance ratio of 120%, the additional shares to be received by Shareholder A are calculated as follows: $102 \text{ shares} \times 120\% = 122.4 \text{ shares}$. After rounding down, the shareholder will receive 122 shares..

19. Distribution method: Shares shall be distributed directly to existing shareholders whose names are recorded in the shareholder list on the record date:
- + For deposited securities: shareholders shall receive stock dividends through the depository members where their securities accounts are opened.
 - + For non-deposited securities: shareholders shall receive stock dividends at the head office of 40 Investment and Construction Joint Stock Company (Address: 359 Nguyen Phuoc Lan Street, Hoa Xuan Ward, Da Nang City).

Article 2. Approval of additional securities depository registration and trading registration for all newly issued shares at the Vietnam Securities Depository and Clearing Corporation (VSDC) and the Hanoi Stock Exchange (HNX)

Article 3. Approval of the dossier for share issuance for dividend payment

The dossier for share issuance for dividend payment includes:

- Report on share issuance for dividend payment;
- Resolution of the General Meeting of Shareholders approving the share issuance plan;
- Minutes of the General Meeting of Shareholders on the approval of the share issuance plan.
- Proposal on the share issuance plan for dividend payment;
- Resolution of the Board of Directors approving the implementation of the share issuance plan for dividend payment;
- Audited separate financial statements for the fiscal year 2025;
- Audited consolidated financial statements for the fiscal year 2025;
- Copy of the Enterprise Registration Certificate;
- Copy of the Company's Charter on Organization and Operation;
- Official document issued by the State Securities Commission of Viet Nam regarding the Company's maximum foreign ownership ratio.

Article 4. Authorization granted by the Board of Directors to the Chairman of the Board of Directors

The Board of Directors authorizes and assigns the Chairman of the Board of Directors to direct the Board of Management and relevant departments to implement necessary procedures in accordance with regulations, including:

- Finalizing the Report on share issuance for dividend payment for submission to the State Securities Commission of Viet Nam in accordance with regulations;

- Carrying out procedures for share issuance following the receipt of the official notification from the State Securities Commission of Viet Nam confirming receipt of the Company's share issuance documents for dividend payment;
- Amending provisions relating to charter capital in the Company's Charter and carrying out procedures for amendment of the Enterprise Registration Certificate in relation to the change of charter capital based on the actual results of the issuance with competent authorities;
- Implementing necessary procedures for additional securities depository registration and listing registration of the issued shares at the Vietnam Securities Depository and Clearing Corporation and the Hanoi Stock Exchange in accordance with legal regulations.

Article 5. Effectiveness

This Resolution shall take effect from the date of signing.

Members of the Board of Directors, the Board of Management, and relevant departments of the Company shall be responsible for implementing this Resolution.

Recipients:

- *As stated in Article 5 (for implementation);*
- *Supervisory Board; Information Disclosure Department (for reporting);*
- *Archived at the Administration Office*

OBO. THE BOARD OF DIRECTORS

