

No.: 11/TTr-HĐQT-IMP

Cao Lanh City, April 07<sup>th</sup>, 2023

**PROPOSAL**  
**On Profit Distribution Proposal for 2022 and**  
**plan for dividend payout for 2023**

To: General Meeting of Shareholders

Pursuant to the Law on Enterprises;

Pursuant to Imexpharm Corporation's Charter;

Based on the audit report prepared by PwC (Vietnam) Limited dated March 22, 2023;

Pursuant to Resolution No. 02/NQ-DHDCD-IMEX dated April 25, 2022 on the dividend payout plan for 2022;

The Board of Directors would like to submit the profit distribution plan for fiscal year 2022 and dividend plan for fiscal year 2023 to the General Meeting of Shareholders as follows:

**I. Profit distribution plan 2022:**

No.	Details	Rate	Amount (VND)
1	Total profit before tax in 2022		291,404,142,440
2	Total profit after tax in 2022		223,540,317,602
3	Total expenditures from the Development Investment Fund		39,481,576,602
4	Total remaining profit from previous years		1,623,268,980
5	<b>Distributed earnings</b>	<b>100.00%</b>	<b>264,645,163,184</b>
6	<b>15% dividend payout ratio (66,671,570 shares x VND 1,500/share)</b>		
	+ 10% is paid in cash	37.79%	100,007,355,000
	+ 5% is paid in stock	25.19%	66,671,570,000
		12.60%	33,335,785,000
7	<b>Bonus and welfare fund</b>	<b>15.00%</b>	<b>39,696,774,478</b>
8	<b>Bonus for the BOD and SB when the Company exceeds the profit targets</b>	<b>1.15%</b>	<b>3,055,610,298</b>
	- Bonus for meeting the targets (1% of profit after tax)	0.84%	2,235,403,176
	- Bonus for exceeding the profit targets (5% of the excess profit compared to the planned target).	0.31%	820,207,122
9	Remaining profit distributed in 2022 will be put into undistributed profit after tax	46.06%	121,885,423,408

## 1. Plan to use funds:

- **Bonus Fund:** To reward individuals and teams with good achievements contributing to the operation and development of the Company, decided by the General Director after consulting with the Bonus Council, in accordance with the Company's current bonus regulations.

- **Welfare fund:** To support activities to improve living standards, health and well-being of employees; implement CSR activities of the Company, decided by the General Director after consulting with the Executive Committee of the Company's Trade Union.

- **Investment and Development Fund:** Funds remaining as of December 31, 2022 is VND 453,317,592,589, (1) To invest intensively in production and business expansion, to serve as buffer for expenses and losses in the course of operating the Company (if any), proposed by the General Director and decided by the Board of Directors; (2) Due to different interpretation of the Law and tax regulations in different operations, tax data will be changed according to the final decision of the tax authorities so in the event of any tax differences, the General Director will use Investment and Development Fund to resolve; (3) To reward shares for shareholders to supplement charter capital (if any) in accordance with the law and the Company's Charter.

## 2. Cash and stock dividend of 2022:

The company will pay dividends within 30 days after receiving the list of shareholders from Vietnam Securities Depository Center (VSD), but no later than 6 months from the end of AGM 2023.

## II. Dividend plan for 2023:

The dividend payout ratio in 2023 is expected to be 15% on the Charter Capital, subject to final decision of the Board of Directors.

We would like to seek consideration and approval of the General Meeting of Shareholders. *ngd*

ON BEHALF OF THE BOARD OF DIRECTORS  
CHAIRMAN



NGUYEN QUOC DINH