

IMEXPHARM CORPORATION

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 04 /TTr-HĐQT-IMP

Dong Thap, March 25, 2026

PROPOSAL

Re.: Profit distribution for 2025 and dividend plan for 2026

To: Esteemed Shareholders of Imexpharm Corporation

- Pursuant to the current Law on Enterprises;
- Pursuant to the Charter of Organization and Operation of Imexpharm Corporation (the "Company");
- Pursuant to the audited financial statements for 2025, prepared by KPMG Limited's Branch in Ho Chi Minh City (Vietnam) dated March 20, 2026.
- Pursuant to Resolution No. 01/2025/NQ-ĐHĐCĐ-IMP of the Annual General Meeting of Shareholders ("AGM") dated April 25, 2025, regarding the dividend payment plan for 2025.

The Board of Directors ("BOD") respectfully submits to the 2026 Annual General Meeting of Shareholders ("AGM") for approval the profit distribution plan for the fiscal year 2025 and the dividend plan for the fiscal year 2026 as follows:

1. Profit distribution plan for 2025

No.	Description	Proportion	Amount (VND)
1	Total profit before tax for 2025		446,247,738,093
2	Total profit after tax for 2025		349,138,023,396
3	(+) Utilization of Development Investment Fund (*)		4,803,003,971
4	(-) Gain from foreign exchange revaluation		(1,884,766)
5	(+) Retained earnings from previous years		95,072,379,977
6	Profit available for distribution	100.00%	449,011,522,578
	Cash dividend payment of 6% of charter capital (**)		
7	(154,008,962 shares × 600 VND/share)	20.58%	92,405,377,200
8	Bonus and welfare fund	10.91%	49,000,000,000
9	Undistributed retained earnings	68.51%	307,606,145,378



(*): In 2025, the Company used the Development Investment Fund to offset the administrative tax penalty in accordance with Decision No. 3013/QĐ-CT dated August 29, 2025 of the Director of the Tax Department (which had been disclosed in accordance with regulations). The aforesaid use of the Development Investment Fund was approved by the General Meeting of Shareholders.

(**): The 2025 Annual General Meeting of Shareholders (AGM) approved a target 2025 cash dividend rate of 5% and authorized the Board of Directors (BOD) to make the final decision. Based on the 2025 business performance, the BOD is proposing a cash dividend of 6%, which is 1% higher than the initial target.

❖ **Dividend for 2025: 6% of Charter Capital in Cash**

The Company pays dividends to shareholders within 30 days after receiving the shareholder list from the Vietnam Securities Depository and Clearing Corporation (VSDC), but no later than 3 months from the conclusion of the 2026 AGM.

2. Dividend plan for 2026

The cash dividend rate for 2026 is expected to be 5%–8% of charter capital, and the Board of Directors shall be authorized to decide the specific rate depending on the Company's 2026 business results.

Respectfully submitting to the AGM for consideration and approval.

ON BEHALF OF
THE BOARD OF DIRECTORS
CHAIRPERSON


SUNG MIN WOO

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