

**IMEXPHARM CORPORATION**

**THE SOCIALIST REPUBLIC OF VIET NAM**

**Independence - Freedom - Happiness**

No.: /NQ-ĐHĐCĐ-IMP

Ho Chi Minh City, April 22, 2026

Draft



**RESOLUTION**

**THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS  
IMEXPHARM CORPORATION**

**THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS**

**Pursuant to:**

- *The Law on Enterprises No. 59/2020/QH14 dated 17 June 2020 and its subsequent amending and supplementing laws;*
- *The Law on Securities No. 54/2019/QH14 dated 26 November 2019 and its subsequent amending and supplementing laws;*
- *The Government's Decree No. 155/2020/ND-CP dated 31 December 2020 detailing the implementation of a number of articles of the Law on Securities;*
- *The Government's Decree No. 245/2025/ND-CP dated 11 September 2025 amending and supplementing a number of articles of Decree No. 155/2020/ND-CP;*
- *The Charter on Organization and Operation of Imexpharm Corporation;*
- *The Minutes of the 2026 Annual General Meeting of Shareholders of Imexpharm Corporation No. ..../BB-ĐHĐCĐ-IMP dated 22 April 2026.*

**RESOLVES**

**Article 1.**

The 2026 Annual General Meeting of Shareholders (the AGM) approves the 2025 financial statements audited by the Ho Chi Minh City Branch of KPMG Company Limited (Vietnam).

**Article 2.**

The AGM approves the 2025 report on activities and business performance assessment of the Board of Directors, and the strategic orientations and target plans for 2026 as presented at the Meeting.

**Article 3.**

The AGM approves the 2025 report on business and financial performance of the Executive Board and the key operational plan for 2026 as presented at the Meeting.



#### Article 4.

The AGM approves the report of the Audit Committee and the report of the independent member of the Board of Directors - Mr. Hoang Duc Hung.

#### Article 5.

The AGM approves the report of the independent member of the Board of Directors - Mr. Chung Suyong.

#### Article 6.

The AGM approves the proposal on profit distribution, dividend payment for 2025 and dividend plan for 2026.

##### 1. Profit distribution for 2025

No.	Description	Proportion	Amount (VND)
1	Total profit before tax for 2025		446,247,738,093
<b>2</b>	<b>Total profit after tax for 2025</b>		<b>349,138,023,396</b>
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
<b>6</b>	<b>Profit available for distribution</b>	<b>100.00%</b>	<b>449,011,522,578</b>
	<b>Cash dividend payment of 6% of charter capital</b>		
<b>7</b>	<b>(154,008,962 shares × 600 VND/share)</b>	<b>20.58%</b>	<b>92,405,377,200</b>
8	Bonus and welfare fund	10.91%	49,000,000,000
<b>9</b>	<b>Undistributed retained earnings</b>	<b>68.51%</b>	<b>307,606,145,378</b>

##### 2. 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.

##### 3. 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.



**Article 7.**

The AGM approves the proposal on the 2026 business targets and plan as follows:

No.	Target	Unit	Actual for 2025	Plan 2026	Growth
1	Total Revenue	VND Billion	2.914,3	3.200,0	9,8%
2	Profit before tax	VND Billion	446,2	502,0	12,5%
3	EBITDA	VND Billion	567,2	637,0	12,3%

**Article 8.**

The AGM approves the proposal on the 2026 remuneration and operating expenses plan of the Board of Directors (the BOD) and BOD's Committees as follows:

**1. Remuneration and expenses for the BOD and Board Committees**

- The appropriation rate is 2% of Profit Before Tax (PBT), calculated before the deduction of actual expenses incurred for the BOD and the Board Committees.

**2. Bonuses for the achievement of profit targets**

- Profit-plan completion bonus: The Board of Directors and its Committees shall be awarded a bonus equal to 1% of profit after tax if the Company fulfills its 2026 profit-before-tax plan.
- Bonus on profit exceeding the plan: The BOD and BOD Committees are entitled to a bonus equal to 5% of the portion of profit before tax that exceeds the target.

**Article 9.**

The AGM approves the proposal on the selection of the independent audit firm and authorizes the Board of Directors of the Company to select one (01) of the following four (04) audit firms, based on the approved selection criteria, to review the 2026 semi-annual financial statements and audit the 2026 annual financial statements.

The list of the four audit firms includes:

1. KPMG Vietnam Company Limited
2. Grant Thornton (Vietnam) Limited
3. Deloitte Vietnam Company Limited
4. Ernst & Young Vietnam Limited.

**Article 10.**

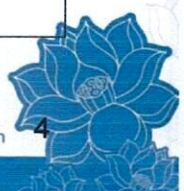
The AGM approves the proposal on amendment and supplementation of the business lines



of Imexpharm Corporation, with details as follows:

No.	Current business line description	Proposed amendments and supplementations	Remarks
1	<p><b>4649: Trading household appliances</b></p> <p>Details: Wholesaling cosmetics (excluding wholesale of goods under the list of goods prohibited for export, import and distribution by foreign investors, foreign-invested business entities).</p>	<p><b>4649: Wholesale of other household goods</b></p> <p>Details:</p> <ul style="list-style-type: none"> <li>- Export of drugs and drug materials.</li> <li>- Import of drugs and drug materials.</li> <li>- Wholesale of drugs and drug materials manufactured by the Company, contract-manufactured or transferred by technology in Vietnam to medical examination and treatment establishments, vaccination establishments and other medical establishments; drug rehabilitation establishments; state drug and drug-material testing establishments; science and technology organizations and training establishments conducting research and teaching related to pharmacy; pharmaceutical business establishments; and establishments that have been granted an Investment Registration Certificate for drug manufacturing but have not yet been granted a Certificate of eligibility for pharmaceutical business for pilot production and</li> </ul>	<p>Addition of business lines: Wholesale, import and export of medicines, pharmaceutical raw materials, pursuant to Article 53a of Law No. 44/2024/QH15 dated November 21, 2024 amending and supplementing certain articles of the Law on Pharmacy.</p>

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No.	Current business line description	Proposed amendments and supplementations	Remarks
		<p>assessment of drug manufacturing processes.</p> <ul style="list-style-type: none"> <li>- Wholesale of drugs and drug materials imported by the Company to drug and drug-material wholesalers.</li> <li>- Wholesale, import and export of cosmetics.</li> </ul>	
2	<p><b>4632: Wholesaling food</b></p> <p>Details: Wholesaling food, functional foods, drinks, alcoholic and carbonated drinks (excluding wholesale of goods under the list of goods prohibited for export, import and distribution by foreign investors, foreign-invested business entities).</p>	<p><b>4632: Wholesale of food</b></p> <p>Details: Wholesale and <u>import/export</u> of food, functional foods, beverages, alcoholic beverages and carbonated drinks (excluding the wholesale and <u>import/export</u> of goods on the list of goods for which foreign investors and foreign-invested economic organizations are not allowed to exercise the right to export, the right to import and the right to distribute).</p>	<p>To supplement the function of import and export of food</p>
3	<p><b>4679: Other uncategorized specialized wholesale</b></p> <p>Details: Wholesaling, importing/exporting medical equipment (excluding video recording products and goods under the list of goods and services on which state monopoly is applied) and medical</p>	<p><b>4679: Other specialized wholesale not elsewhere classified</b></p> <p>Details: Wholesale and import/export of medical equipment and instruments, chemicals and raw materials and chemicals for the manufacture of functional foods, and disinfectants and antiseptics for humans (excluding the wholesale of goods on the list of goods for which foreign investors and</p>	<p>- To revise the wording and add: "(... and goods and services on the list of goods and services subject to state monopoly in commercial activities)"</p>

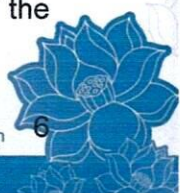
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No.	Current business line description	Proposed amendments and supplementations	Remarks
	instruments, chemicals and raw materials, chemicals for the production of functional foods, disinfectants and sterilizers for humans (excluding wholesale of goods under the list of goods prohibited for export, import and distribution by foreign investors, foreign-invested business entities).	foreign-invested economic organizations are not allowed to exercise the right to export, the right to import and the right to distribute, <u>and goods and services on the list of goods and services subject to state monopoly in commercial activities</u> ).	
4	<b>4772: Retailing medicines, medical equipment, cosmetics, and cleaning materials</b>  Details: Retailing medical instruments, cosmetics and hygiene products in specialized stores (excluding retail of goods under the list of goods prohibited for export, import and distribution by foreign investors, foreign-invested business entities).	<b>4772: Retail sale of medicines, medical instruments, cosmetics and personal hygiene products</b>  Details: Retail sale of medical instruments, cosmetics and personal hygiene products in specialized stores (excluding goods on the list of goods that foreign investors and foreign-invested economic organizations are not permitted to exercise export rights, import rights, or distribution rights, <u>and goods on the list of goods and services subject to State monopoly in the commercial sector</u> ).	- To revise the wording and add: "(...and goods on the list of goods and services subject to State monopoly in the commercial sector)".

In the event that, at the request of a competent state authority, the wording of the newly added business lines must be amended without changing the substance of such newly added business lines, the Board of Directors shall be authorized to make the necessary adjustments in accordance with the request of the competent state authority.

To concurrently approve the amendment and supplementation of Clause 1 Article 4 of the



Company's Charter on the Company's business lines, corresponding to the aforesaid amendments and additions to the business lines.

**Article 11.**

The AGM approves the proposal on amendment and supplementation of the Charter of Imexpharm Corporation.

**Article 12.**

This Resolution takes effect from the closing date of the 2026 AGM.

The AGM authorizes the Board of Directors to direct the organization and implementation of the contents of this Resolution.

All shareholders of Imexpharm Corporation, members of the Board of Directors, the Executive Board and all employees of the Company shall be responsible for implementing this Resolution.

**Recipients:**

- Shareholders of the Company
- BOD
- BOM
- Disclosure
- Filing: Admin, AGM Secretary.

**FOR AND ON BEHALF OF  
THE PRESIDUM  
CHAIRPERSON**

