

REPORT

V/v: Plan to issue individual shares to increase the Company's charter capital

**To: 2025 ANNUAL GENERAL MEETING OF SHAREHOLDERS
OF BOS SECURITIES JOINT STOCK COMPANY**

In order to meet the needs and business operation plans of the Board of Directors and the Board of Management reported at the 2025 Annual General Meeting of Shareholders ("AGM"), the Board of Directors of BOS Securities Joint Stock Company ("BOD") respectfully submits to the General Meeting of Shareholders to vote to approve the plan to issue private shares to increase the charter capital of BOS Securities Joint Stock Company (the "Company"), specifically as follows:

INDIVIDUAL SHARE ISSUE PLAN

I. LEGAL BASIS FOR THE ISSUANCE OF SHARES

- Pursuant to the Law on Securities No. 54/2019/QH 14 dated 26/11/2019;
- Pursuant to the Law on Enterprises No. 59/2020/QH 14 dated 17/06/2020;
- The Decree 155/2020/ND-CP dated 31/12/2020 detailing the implementation of a number of articles of the Law on Securities;
- Pursuant to the Charter of organization and operation of BOS Securities Joint Stock Company.

II. INFORMATION ABOUT THE COMPANY BEFORE THE ISSUANCE

Issuer Name	: BOS Securities Joint Stock Company
Stock Code	: ART
Exchanges	: Upcom
Address	: 25 th Floor, 265 Cau Giay Office Building, Dich Vong Ward, Cau Giay District, Hanoi
Tel	: 024 39 368 366 Email: contact@bos.vn
Charter capital	: 969,225,090,000 VND <i>(Nine hundred and sixty-nine billion, two hundred and twenty-five million, ninety thousand Vietnamese dong)</i>
Number of issued shares	: 96,922,509 shares
Number of outstanding shares	: 96,922,509 shares
Number of treasury shares	: 0 shares

III. INFORMATION ABOUT THE ISSUE

1. PURPOSE OF THE ISSUE

- Increase the size of the Company's charter capital and equity to meet the conditions for maintaining operations, proprietary securities trading and expanding the lending capacity for margin transactions of customers.

2. ISSUE SCOPE

- **Name of shares offered for sale:** Shares of BOS Securities Joint Stock Company
- **Type of shares:** Ordinary shares.
- **Par value of shares:** 10,000 (Ten thousand) VND/share.
- **Number of shares to be offered:** 20,000,000 (Twenty million) shares.
- **Total value of shares offered for sale (at par value):** 200,000,000,000 (Two hundred billion) VND.
- **Expected charter capital after the offering:** 1,169,225,090,000 (One thousand one hundred and sixty-nine billion, two hundred and twenty-five million, and ninety thousand) VND.
- **Objects for sale:**
 - Professional stock investors.
 - Strategic investors.
- **Form of offering:** Private placement and directly for professional securities investors or/and strategic investors.
- **Criteria for selecting the offering object:** To participate in the company's private offering, investors who are domestic or foreign organizations and individuals must meet the following criteria:
 - Professional securities investors in accordance with the provisions of the Law on Securities 2019. Specifically, belonging to one of the following investors:
 - *Commercial banks, foreign bank branches, financial companies, insurance business organizations, securities companies, securities investment fund management companies, securities investment companies, securities investment funds, international financial institutions, non-budget state financial funds, State financial institutions may purchase securities in accordance with relevant laws;*
 - *Companies with contributed charter capital of over 100 billion VND or listed organizations, transaction registration organizations;*
 - *Holders of securities practice certificates;*
 - *An individual holding a list of listed securities or registering for trading with a minimum value of 2 billion VND as certified by a securities company at the time such individual is determined as a professional securities investor;*

- *An individual with a taxable income of at least 1 billion VND in the latest year by the time such individual is determined as a professional securities investor according to the tax declaration dossier submitted to the tax authority or the organization's tax deduction documents, individuals pay.*

Strategic securities investors in accordance with the provisions of the Securities Law 2019. Specifically, belonging to one of the following investors:

- *A strategic investor is an investor selected by the General Meeting of Shareholders according to the criteria of financial capacity, technological level and has a commitment to cooperate with the company for at least 03 years.*
- **Offering price:** The General Meeting of Shareholders authorizes the Board of Directors to decide on the offering price. The offering price is not lower than 10,000 VND/share
- **Number of investors participating in the issuance:** up to 20 professional securities investors or/and strategic investors.
- **List of offerings:** The General Meeting of Shareholders authorizes the Board of Directors to actively search, select, approve the list and identify professional securities investors or/and strategic investors to participate in the purchase of privately offered shares, negotiate price conditions and other binding conditions if any to ensure that the capital increase issuance is successful and bring the highest benefits to shareholders and the company. The General Meeting of Shareholders authorizes the Board of Directors to have the full right to decide on the offering object without consulting the General Meeting of Shareholders and does not need to make a public tender offer, even in cases where the offering to organizations and individuals leads to the ownership rate of the offering objects exceeding the ownership level specified in Article 35 of the Law on Securities 2019.
- **Plan for handling the number of shares that are not fully distributed:** The General Meeting of Shareholders authorizes the Board of Directors to fully distribute the number of shares that the subjects who are entitled to buy shares for private placement do not register to buy all (if any) at a selling price not lower than the initial offering price. The Board of Directors has the full right to decide on the conditions and subjects to be offered for sale of the undistributed shares without having to consult the General Meeting of Shareholders and there is no need to make a public tender offer, even in cases where the offering to organizations and individuals leads to the ownership rate of the offering objects exceeding the prescribed ownership stipulated in Article 35 of the Law on Securities 2019.
- **Restricted transfer:** Shares issued individually to professional securities investors or/and strategic investors and the number of shares distributed to those who are eligible to purchase privately offered shares without registering to buy them all (if any) are restricted from transfer within the following period: 01 (one) year for professional

securities investors and 03 (three) years for strategic investors from the date of completion of the offering.

- **Plan to use the proceeds from the offering:**

The proceeds from the offering are expected to be used for:

- + Additional capital for securities margin lending: 160,000,000,000 (One hundred and sixty billion) VND.
- + Additional capital sources for activities for proprietary securities trading activities: 40,000,000,000 (Forty billion) VND.

Depending on the actual situation, the General Meeting of Shareholders authorizes the Board of Directors to decide/change the plan to use the capital obtained from the issuance of shares in detail based on the needs of the Company, complying with the provisions of law and the Company's charter.

- **Implementation time:** It is expected that in the 2nd, 3rd, and 4th quarters of 2025, after receiving the approval of the State Securities Commission of Vietnam, the specific time will be assigned to the Board of Directors to decide.

IV. DEPOSITORY AND ADDITIONAL LISTING OF ADDITIONALLY ISSUED SHARES

All additional issued shares will be registered for additional depository at the Vietnam Securities Depository and Clearing Corporation and registered for additional transactions on the Hanoi Stock Exchange in accordance with the provisions of law.

V. IMPLEMENTATION

The General Meeting of Shareholders assigns and authorizes the Board of Directors:

- Specify the stock issuance plan and/or amend and supplement the stock issuance plan at the request of the competent authority when carrying out the procedures for registration of stock offering or when deemed necessary based on the actual situation of the Company and the securities market at the time of issuance to ensure that the issuance is successful work;
- Choose an appropriate time to implement the stock offering after obtaining the approval of the State Securities Commission, ensuring compliance with the law;
- Approve the plan to ensure that the issuance of shares meets the foreign ownership ratio;
- Balance to allocate and use the proceeds from the offering for the above-mentioned purposes in a reasonable manner. Based on the Company's business situation, the Board of Directors is allowed to amend and supplement the purpose of issuance and the plan to use capital (if necessary) to ensure efficiency and benefits for the Company, to shareholders and report to the nearest General Meeting of Shareholders, in compliance with the provisions of law and the Company's Charter;
- Implement the plan to handle shares that investors refuse to buy;

- Decide and carry out all necessary tasks and procedures related to: (i) changing the charter capital level, amending/supplementing the provisions on the charter capital level in the Company's Charter; and (ii) amendment and supplementation of the Company's business operation license at the State Securities Commission; and (iii) registration of changes to the Company's Enterprise Registration Certificate/Business Registration;
- Perform necessary procedures to register for additional depository registration at the Vietnam Securities Depository and Clearing Corporation and additional transactions at the Hanoi Stock Exchange for all additional shares issued according to the plan approved by the General Meeting of Shareholders;
- In addition to the above authorizations, in the process of implementing the issuance plan, the General Meeting of Shareholders assigns and authorizes the Board of Directors to supplement, modify, complete or change the issuance plan at the request of the State Management Agency so that the capital mobilization is carried out legally and in accordance with regulations.

ON BEHALF OF BOARD OF DIRECTORS
CHAIRWOMAN OF BOD



LE THI TRUC QUYNH