CÔNG TY CỔ PHẦN XÂY DỰNG COTECCONS **COTECCONS CONSTRUCTION JOINT STOCK COMPANY** --- Số/ No.: 11058/2026/CV-CTD	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh phúc** **THE SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness** --- *TP. Hồ Chí Minh, ngày 17 tháng 11 năm 2026* *Ho Chi Minh City, 17 November 2026*

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi: Ủy ban Chứng khoán Nhà nước/ Sở Giao dịch Chứng khoán Việt Nam/ Sở Giao dịch Chứng khoán Hà Nội/ Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh
To: State Securities Commission of Vietnam/ Vietnam Exchange/ Hanoi Stock Exchange/ Ho Chi Minh Stock Exchange

1. Tên tổ chức/Name of organization: Công ty Cổ phần Xây dựng Coteccons/ Coteccons Construction Joint Stock Company
   - Mã chứng khoán/ Stock code: CTD
   - Địa chỉ/Address: 236/6 Điện Biên Phủ, P. Gia Định, TP. Hồ Chí Minh/ 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City
   - Điện thoại liên hệ/ Tel.: (84) (28) 35142255 Fax: (84) (28) 35142277
   - E-mail: bodsecretary@coteccons.vn
2. Nội dung thông tin công bố/ Contents of disclosure:
   - Nghị quyết Hội đồng quản trị số 15/2026/NQ-HDQT ngày 17/11/2026: Thông qua việc điều chỉnh Quy chế Chương trình ESOP 2025/ Resolution of the Board of Directors No. 15/2026/NQ-HDQT dated November 17, 2026: Approving the amendments to the Regulations of the 2025 ESOP Program.
3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 17/11/2026 tại đường dẫn: https://coteccons.vn/investor-relations-vn// This information was published on the company's website on 17 November 2026, as in the link https://www.coteccons.vn/en/investor-relations/.

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:
- Như mục 2/ As item 2.

Đại diện tổ chức
Organization representative
Người ủy quyền công bố thông tin
Person authorized to disclosure information

ĐINH THỊ HỒNG THẮM

COTECCONS CONSTRUCTION JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
No.: 15/2026/NQ-HDQT	Ho Chi Minh city, 17 November, 2026

RESOLUTION
BOARD OF DIRECTORS OF COTECCONS CONSTRUCTION JOINT STOCK COMPANY

- *Pursuant to the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly on June 17, 2020, and Law No. 76/2025/QH15 dated June 17, 2025 amending and supplementing a number of articles of the Law on Enterprises;*
- *Pursuant to the Law on Securities No. 54/2019/QH14 passed by the National Assembly on November 26, 2019;*
- *Pursuant to 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 ("Decree 155/2020/ND-CP");*
- *Pursuant to Decree No. 245/2025/ND-CP dated September 11, 2025 of the Government amending and supplementing a number of articles of Decree 155/2020/ND-CP ("Decree 245/2025/ND-CP");*
- *Pursuant to the Charter of Coteccons Construction Joint Stock Company (the "Charter");*
- *Pursuant to Resolution No. 09/2026/NQ-DHCD dated 20 October, 2026 of the Annual General Meeting of Shareholders for fiscal year 2026 of Coteccons Construction Joint Stock Company;*
- *Pursuant to the Board of Directors' Resolution No. 13/2026/NQ-HDQT dated 29 October 2026;*
- *Pursuant to the Board of Directors' Resolution No. 14/2026/NQ-HDQT dated 29 October 2026;*
- *Pursuant to Board of Directors Meeting minutes No. 14/2026/BBH-HDQT dated 17 November 2026 of Coteccons Construction Joint Stock Company.*

DECIDES:

Article 1. Approval of the amendment to Clause 4, Article 9 of the Regulations on the Issuance of Treasury Shares under the Employee Stock Ownership Plan, as approved by the Board of Directors under Resolution No. 14/2026/NQ-HDQT dated 29 October 2026 (the "ESOP Regulations")

Approved content	Amended content
4. Cases in which the Company shall not repurchase ESOP shares under Clause 1 of this Article Employees who retire under the applicable regime, or who suffer an accident or illness to the extent that they are unable to continue performing their labor contracts, shall not have their shares repurchased, but shall remain subject to the transfer restrictions set out in these Regulations, unless otherwise decided in writing by the Board of Directors.	4. Cases in which the Company shall not repurchase ESOP shares under Clause 1 of this Article Employees who retire under the applicable regime, or who suffer an accident or illness to the extent that they are unable to continue performing their labor contracts, shall not have their shares repurchased, but shall remain subject to the transfer restrictions set out in these Regulations.

All other contents of the ESOP Regulations shall remain unchanged and in full force and effect.

The full text of the ESOP Regulations, updated with the above amendment, is attached to this Resolution.

Article 2. Effectiveness

This Resolution shall take effect from the date of signing.

The members of the Board of Directors, the Board of Management, relevant members/ departments of the Company shall be responsible for implementing this Resolution.

Recipients:
- As Article 2;
- Archived at the Company.

ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN

CÔNG TY CỔ PHẦN XÂY DỰNG COTECCONS
COTECCONS
MSDN0303443233

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REGULATION

On the issuance of treasury shares under the employee stock option program pursuant to Resolution No. 09/2026/NQ-DHCD of the Annual General Meeting of Shareholders for the fiscal year 2026 dated 20 October 2026
(the "ESOP 2025 Program")

(Issued together with Resolution No. 15/2026/NQ-HDQT dated 17/11/2026 of the Board of Directors of Coteccons Construction Joint Stock Company)

Chapter I
GENERAL PROVISIONS

Article 1. SCOPE OF REGULATION AND SUBJECTS OF APPLICATION

This Regulation on the issuance of treasury shares under the employee stock option program of the Company apply to members of the Board of Directors (excluding independent members of the BOD) and Employees of Coteccons Construction Joint Stock Company and its subsidiaries.

Article 2. DEFINITIONS AND ABBREVIATIONS

In this Regulations, unless the context otherwise requires, the following terms and abbreviations shall be construed as follows:

1. Company	:	Coteccons Construction Joint Stock Company
2. Shares	:	Shares of the Company
3. ESOP Shares	:	Treasury shares issued to Employees under the employee stock option program of the Company
4. ESOP 2025 Program	:	The program for the issuance of treasury shares under the employee stock option program of the Company and its subsidiaries
5. Labor Contract	:	Labor contract
6. BOD	:	Board of Directors of the Company
7. Regulation, ESOP Regulation	:	Regulation on the issuance of treasury shares under the employee stock option program of the Company
8. SSC	:	State Securities Commission

Article 3. PURPOSE OF THE ISSUANCE

The ESOP 2025 Program aims to retain talent, foster the long-term commitment of key personnel, and recognize long-serving personnel who have made sustained contributions to the development of the Company and its subsidiaries.

Article 4. SIGNIFICANCE OF THE PROGRAM

1. The ESOP 2025 Program enables Employees to share in the added value created by the Company, while achieving the following objectives:
   a. Recognizing the contributions of Employees to the Company;
   b. Attracting and retaining, over the long term, dedicated, highly capable and experienced Employees and talented staff;
   c. Encouraging and enhancing the roles, responsibilities and benefits of key officers and talented staff of the Company;
   d. Aligning the interests of staff with those of the Company; motivating staff to strive together and share in the Company's success;
   e. Rewarding staff appropriately.
2. For Employees
   a. Being motivated to work, to accompany the Company and to remain committed to its development;
   b. Enjoying benefits as the Company grows;
3. For the Company
   a. Building a team of talented, experienced and highly qualified Employees and leaders committed to the Company over the long term;
   b. Limiting the amount of cash to be spent on welfare programs;
   c. The increased value of the Company will attract more major investors to invest in the Company, meeting its long-term strategic and development objectives;
   d. The Company's image will be increasingly enhanced, creating a positive impact in society;
4. For shareholders

a. The value of shareholders' assets increases as a result of the Company's strong growth;
b. Reducing cash payments from the Company's profits for Employee bonuses, thereby increasing benefits for shareholders;
c. Creating stability in personnel, thereby contributing to stability in the Company's operations.

Chapter II
PROVISIONS ON THE ISSUANCE AND ATTACHED CONDITIONS

Article 5. INFORMATION ON TREASURY SHARES ISSUED TO EMPLOYEES

1. Name of shares: Shares of Coteccons Construction Joint Stock Company
2. Total number of treasury shares expected to be sold: 1,153,847 shares* (representing 1.03% of the total number of outstanding shares at the time of implementation).

   The above shares are treasury shares repurchased by the Company before the effective date of the Law on Securities No. 54/2019/QH14 (January 1, 2021). The Company is permitted to sell these treasury shares to employees pursuant to Article 310 of Decree No. 155/2020/ND-CP detailing the implementation of certain provisions of the Law on Securities, as amended and supplemented by Clause 89, Article 1 of Decree No. 245/2025/ND-CP.
3. Type of shares: Common shares
4. Par value: VND 10,000/share
5. Selling price: VND 10,000/share
6. Total expected sale value at par value: VND 11,538,470,000
7. Participants eligible for the ESOP 2025 Program: Members of the Board of Directors (excluding independent members of the BOD), members of the Board of Management, key managers and other employees of the Company and its subsidiaries.
8. Transfer restriction: Within two (02) years from the end date of the offering. The end date of the offering is determined as the date on which the Company completes the collection of payment for the share purchase from Employees. This provision shall not apply to shares repurchased by the Company under Article 9 of this Regulation.

Article 6. CONDITIONS ATTACHED TO THE TREASURY SHARES ISSUED TO EMPLOYEES

Employees who receive share allocations under the ESOP Regulation shall be deemed to have agreed to the attached conditions and all other relevant regulations of the Company, which mainly include:

1. The transfer restriction period set out in Clause 8, Article 5. The transfer restriction also covers gifting, donating, contributing as capital, using as rewards, or any other form that may result in a change in the ownership of the shares.
2. Paying the full amount for the share purchase within the time limit notified by the BOD.
3. Being solely responsible for paying personal income tax or any other taxes and fees arising from the ESOP Shares purchased under the Program; exercising the rights arising from the shares and transferring the shares after the expiry of the restriction period.
4. The Company makes no commitment, whether written or implied, guaranteeing the value of the shares or regarding share dilution occurring before and after the issuance of treasury shares under this ESOP Regulation. Employees are responsible for obtaining information and have the right to decline all or part of the ESOP Shares allocated to them.

Chapter III
CRITERIA AND PRINCIPLES FOR DETERMINING THE NUMBER OF SHARES ALLOCATED TO EMPLOYEES PARTICIPATING IN THE ESOP 2025 PROGRAM

The criteria and principles for determining the number of shares allocated to Employees participating in the ESOP 2025 Program set out below were approved by the Annual General Meeting of Shareholders for the fiscal year 2026 under Resolution No. 09/2026/NQ-DHCD dated 20 October 2026.

Article 7. ELIGIBILITY CRITERIA FOR EMPLOYEES PARTICIPATING IN THE ESOP 2025 PROGRAM

1. Having signed an official labor contract with the Company or a subsidiary, which remains in effect at the time the State Securities Commission (the "SSC") issues its official letter acknowledging receipt of the Company's report on the ESOP 2025 Program (this requirement shall not applies to members BOD members).
2. Not falling into any of the following cases:
   a. The Employee has submitted a resignation letter or unilaterally terminated the labor contract; has been subject to labor disciplinary action, or is pending disciplinary action or consideration of disciplinary action during the implementation of the ESOP 2025 Program.
   b. The Employee's labor contract is suspended, or the Employee is absent from work without reason.

Article 8. PRINCIPLES FOR DETERMINING THE NUMBER OF SHARES ALLOCATED TO EMPLOYEES PARTICIPATING IN THE ESOP 2025 PROGRAM

The number of shares allocated to each Employee shall be determined based on the following Criteria:

- **Criterion 01**: Level/Position (K1)
- **Criterion 02**: Strategic role coefficient (K2)
- **Criterion 03**: KPI coefficient of the Department/Unit/Project (K3)
- **Criterion 04**: Position importance coefficient (K4)
- **Criterion 05**: Individual KPI coefficient (K5)
- **Criterion 06**: Individual contribution coefficient (K6)

The Criteria are detailed as follows:

a. Criterion 01 - Level/Position (K1)

The Maximum Allocation is the maximum total number of shares that may be allocated to each Employee. Where an Employee holds more than one position concurrently, the Maximum Allocation shall be determined based on the highest Level/Position.

Level	Maximum Allocation (K1)
Level 8 - Strategic Lead (Chairman of the BOD)	100,000
Level 8 - Operations Lead (BOD members involved in management, Deputy General Directors, Executive Directors, Operations Directors, General Directors of subsidiaries)	60,000
Level 7 (Project Directors/ Department Directors/ Senior Construction Managers/ Chief Accountant/ General Directors of subsidiaries with charter capital below VND 200 billion/ Executive Assistants)	32,000
Level 6 (Acting Project Directors/ Construction Managers/ Heads of Department/ Heads of Division)	10,000
Level 4 - 5 (Heads of Section/ Acting Construction Managers/ Deputy Construction Managers/ Acting Deputy Construction Managers/ Team Leaders/ Chief Supervisors)	6,500
Level 1 - 2 - 3 (Project Security Staff)	500

b. Criterion 02 - Strategic role coefficient (K2)

This Criterion applies only to Level 8 - Strategic Lead, which plays the role of leading the strategy and long-term development direction of the Company and leading the senior leadership team.

Level	Coefficient
Level 8 - Strategic Lead (Chairman of the BOD)	1
Other Levels	Not applicable (Coefficient = 0)

c. Criterion 03 - KPI coefficient of the Department/Unit/Project (K3)

This Criterion is determined based on the fiscal year 2025 KPI assessment results of the Department/Unit/Project where the Employee works.

Level	Coefficient
Level 8 - Strategic Lead (Chairman of the BOD)	Not applicable
Level 8 - Operations Lead (BOD members involved in management, Deputy General Directors, Executive Directors, Operations Directors, General Directors of subsidiaries)	0.90
Level 7 (Project Directors/ Department Directors/ Senior Construction Managers/ Chief Accountant/ General Directors of subsidiaries with charter capital below VND 200 billion/ Executive Assistants)	0.80
Level 6 (Acting Project Directors/ Construction Managers/ Heads of Department/ Heads of Division)	0.70
Level 4 - 5 (Heads of Section/ Acting Construction Managers/ Deputy Construction Managers/ Acting Deputy Construction Managers/ Team Leaders/ Chief Supervisors)	0.60
Level 1 - 2 - 3 (Project Security Staff)	0.50

d. Criterion 04 - Position importance coefficient (K4)

The position importance coefficient is determined based on the level of expertise, experience or specialized skills required for the position, taking into account the scarcity of such human resources in the labor market and the difficulty of replacing the position.

Level	Coefficient
Level 8 - Strategic Lead (Chairman of the BOD)	Not applicable
Level 8 - Operations Lead (BOD members involved in management, Deputy General Directors, Executive Directors, Operations Directors, General Directors of subsidiaries)	6
Level 7 (Project Directors/ Department Directors/ Senior Construction	5

Level	Coefficient
Managers/ Chief Accountant/ General Directors of subsidiaries with charter capital below VND 200 billion/ Executive Assistants)	
Level 6 (Acting Project Directors/ Construction Managers/ Heads of Department/ Heads of Division)	4
Level 4 - 5 (Heads of Section/ Acting Construction Managers/ Deputy Construction Managers/ Acting Deputy Construction Managers/ Team Leaders/ Chief Supervisors)	3
Level 1 - 2 - 3 (Project Security Staff)	2

e. Criterion 05 - Individual KPI coefficient (K5)*

This coefficient is determined based on the Employee's fiscal year 2025 performance (KPI) assessment results.

Performance rating	Coefficient
Satisfactory	0.90 - 0.95
Good	1.00 - 1.19
Excellent	1.20 - 1.30

f. Criterion 06 - Individual contribution coefficient (K6)*

This Criterion assesses specific factors or outstanding contributions.

Nature of work and level of contribution	Coefficient
Less important	0.0173 - 0.2000
Important	0.2001 - 0.2958
Very important	0.2959 - 1

* *For Criterion 05 and Criterion 06: The actual coefficient of each Employee shall be decided by the BOD based on each Employee's individual contribution.*

Based on the above Criteria, the number of shares allocated to each Employee shall be determined according to the following formula:

Number of shares allocated =

(K1 * K2) + (K1 * K3 * K4 * K5 * K6).

Chapter IV
HANDLING OF ESOP SHARES WHERE EMPLOYEES NO LONGER WORK FOR THE COMPANY

Article 9. HANDLING OF ESOP SHARES WHERE EMPLOYEES NO LONGER WORK FOR THE COMPANY

1. The Company shall repurchase the Employee's shares that remain subject to the transfer restriction in the following cases:
   a. The Employee terminates the labor contract before the end of the transfer restriction period for any reason (including where the labor contract expires and is not renewed by the Company/subsidiary), except for the cases specified in Clause 4 of this Article.

b. The Employee is subject to labor disciplinary action or dismissal in accordance with the regulations of the Company or its subsidiary and the prevailing Labor Code.
c. The Employee transfers shares subject to the transfer restriction in breach of this Regulation or relevant laws.

2. Repurchase price of ESOP Shares
   a. The Company shall repurchase the shares under Clause 1 of this Article at a price of VND 10,000/share.
   b. For shares arising from the shares allocated under the ESOP 2025 Program that are still within the transfer restriction period, as a result of the Company paying stock dividends and/or issuing shares to increase charter capital from owners' equity, the Company shall not repurchase such arising shares.
3. Form of repurchase of ESOP Shares
   a. All repurchased ESOP Shares shall be recorded as treasury shares of the Company.
   b. Employees shall be responsible for paying the related taxes and fees (if any).
4. Cases in which the Company shall not repurchase ESOP Shares under Clause 1 of this Article
   Employees who retire in accordance with the applicable regime, or who suffer an accident or illness to the extent that they are unable to continue performing the labor contract, shall not have their shares repurchased, but such shares shall remain subject to the transfer restriction under this Regulation.
5. Plan for the resale of shares repurchased by the Company under Clause 1 of this Article: The Company may resell the repurchased shares at least 24 hours after submitting the report on the results of the share repurchase transaction to the SSC and making information disclosure in accordance with applicable regulations.
6. Where the Company has decided to repurchase ESOP Shares under Clause 1 of this Article and the Employee has received full payment but has not yet completed the ownership transfer procedures, the Company shall have the right to automatically revoke the rights and benefits arising after the date of the repurchase decision.

Chapter V
PROCEDURES AND IMPLEMENTATION PROVISIONS

Article 10. IMPLEMENTATION PROCEDURES

1. The Company shall carry out the procedures for registering the issuance of treasury shares in accordance with the law.
2. Employees shall read and fully understand the provisions of this Regulation.
3. Employees shall register to purchase shares and strictly follow the procedures and requirements set out in the Company's notice.
4. The Company shall report the results of the issuance of treasury shares in accordance with the law.
5. Employees who fail to comply with the sequence and procedures for purchasing treasury shares set out in the Company's notice shall be deemed to have voluntarily waived their right to purchase the allocated shares.

Article 11. SETTLEMENT OF COMPLAINTS

The BOD assigns the Chairman of the BOD to resolve complaints arising from the implementation of this Regulation. The decision of the Chairman of the BOD shall be final.

Article 12. AMENDMENTS TO THE REGULATIONS AND IMPLEMENTATION GUIDANCE

1. The BOD has full authority to amend and supplement this Regulation, including the conditions attached to the treasury shares issued, on the principle that no amendment shall be less favorable to

Employees who have purchased shares.

2. The Chairman of the BOD is authorized to issue guidance on the share repurchase procedures and the handling of arising cases (if any).

Article 13. EFFECTIVENESS

1. This Regulation consist of 5 Chapters and 13 Articles and shall take effect from the date of signing.
2. Subsidiaries and all Employees participating in the program for the issuance of treasury shares under the employee stock option program of the Company shall be responsible for implementing this Regulation.

ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN OF THE BOARD OF DIRECTORS

CÔNG TY CỔ PHẦN XÂY DỰNG COTECCONS
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