

Cantho, 02nd April 2025

STATEMENT SUBMITTED TO
THE 2024 ANNUAL GENERAL MEETING OF SHAREHOLDERS
(Re: Reversal of the Investment and Development Fund to Undistributed earnings, dividend distribution, and fund allocation for the FY2024 and the 2025 Plan)

Kind Attn to: THE GENERAL MEETING OF SHAREHOLDERS OF DHG PHARMA

- Pursuant to Enterprise Law No.59/2020/QH14 dated 17 Jun 2020;
- Pursuant to the Charter of DHG Pharmaceutical Joint Stock Company (DHG Pharma) issued on 19 Apr 2021;
- Pursuant to the audited financial statements FY2024 of DHG Pharma;
- Pursuant to Resolution No.001/2024/NQ.ĐHĐCĐ dated 23 Apr 2024 of the Annual General Meeting of Shareholders in 2023,

The Board of Directors (BOD) would like to submit the following contents to the 2024 Annual General Meeting of Shareholders (AGM):

1. Reversal of the Investment and Development Fund to Undistributed earnings:

Basis for the proposal:

- Based on the Company's financial situation and capital utilization strategy;
- Based on the balance of the Investment and Development Fund as per the audited financial statements as at 31 Dec 2024;
- Aiming to optimize capital utilization and enhance shareholder benefits,

Proposed contents:

- Based on the above considerations, the BOD of DHG Pharma respectfully submits to the AGM for review and approval of the **reversal of the Investment and Development Fund to Undistributed earnings**, with a total amount of **VND 1,100,000,000,000**.
- *Purpose of the reversal:* To pay cash dividends to shareholders, aiming to maximize shareholder benefits and strengthen shareholder engagement with the Company.

2. Dividend distribution and fund allocation for the fiscal year 2024 and after reversal of the Investment and Development Fund

Items	2024 - Plan	2024 – Actual		
		Proposal	Amount (VND)	%
Undistributed earnings			1,945,377,065,997	100%
<i>* Reversal of the Investment and Development Fund</i>			1,100,000,000,000	
<i>* Undistributed earnings accumulated to 31 Dec 2024</i>			66,456,946,037	
<i>* Profit after tax (PAT) in 2024</i>			778,920,119,960	
Profit distribution				
Cash dividend	75% of par value	100% of par value	1,307,460,710,000	67%
<i>* Advance payment</i>		40% of par value	522,984,284,000	
<i>* Remaining</i>		60% of par value	784,476,426,000	
Bonus & Welfare fund	3% PAT in 2024	Following the plan	23,367,603,599	1.2%
BOD Operation fund	VND 2 billion	Following the plan	2,000,000,000	0.1%
Retained Undistributed earnings	The remaining	Following the plan	612,548,752,398	31.5%

2.1 Dividend distribution for the fiscal year 2024 and after reversal of the Investment and Development Fund

According to the Resolution of the 2023 AGM dated 23 Apr 2024, the cash dividend payment plan for 2024 was approved at 75% of par value. Accordingly, the BOD has executed an interim dividend payment of VND 4,000 per share, with the record date on 25 Dec 2024 and the payment date on 14 Feb 2025.

Based on the business results for 2024 and the reversal of the Investment and Development Fund, the BOD respectfully submits for the AGM's approval of the final dividend payment for 2024 as follows:

- Final dividend payout: 60% of par value, equivalent to VND 6,000 per share.
- The BOD is assigned to determine the record date and payment date, which shall not exceed 06 months from 24 Apr 2025.
- Source of payment:
 - + Undistributed earnings as per the audited financial statements ending 31 Dec 2024.
 - + Undistributed earnings from the reversal of the Investment and Development Fund.

2.2 Fund allocation for the fiscal year 2024

According to the Resolution of the 2023 AGM dated 23 Apr 2024, which approved the fund allocation plan, the BOD respectfully submits to the AGM to review and approve the implementation of the fund allocations in accordance with the approved plan, as follows:

- Allocate 3% of the 2024 profit after tax to the Bonus and Welfare Fund.
- Allocate VND 2 billion from the 2024 profit after tax to the BOD Operation Fund.
- Funding source: Undistributed earnings as per the audited financial statements ending 31 Dec 2024.

FUND BALANCE AFTER THE 2024 PROFIT DISTRIBUTION

Unit: VND

No.	Contents	Balance as at 31 Dec 2024	Allocation/Reversal in 2025	Balance after Allocation/Reversal
1.	Bonus and Welfare Fund of Employees	15,991,847,710	23,367,603,599	39,359,451,309
2.	BOD Operation Fund	9,625,316,189	2,000,000,000	11,625,316,189
3.	Investment and Development Fund	2,458,122,657,972	(1.100.000.000.000)	1,358,122,657,972

3. Dividend distribution and fund allocation plan for the fiscal year 2025

Target	Projected appropriation rate 2025
Undistributed earnings for 2025 <i>(including 2025 PAT and Undistributed earnings from the reversal of the Investment and Development Fund)</i>	100%
Dividend distribution	100% of par value
Bonus and Welfare Fund	3% of PAT in 2025
BOD Operation Fund	2,000,000,000
Retained earnings	The remaining

We look forward to your consideration and approval.

Best regards./.

Recipients:

- Ditto;
- Archived: BOD Secretary.

**OBO. THE BOARD OF DIRECTORS
BOD MEMBER, GENERAL DIRECTOR**

Toshiyuki Ishii

[NOTICE: This Convocation Notice is a translation of the Vietnamese language original for convenience purpose only, and in the event of any discrepancy, the Vietnamese language original shall prevail.]