

Appendix 17

TEMPLATE OF NOTIFICATION OF SHARE ISSUANCE FOR DIVIDEND PAYMENT, SHARE ISSUANCE FOR SHARE CAPITAL INCREASE FROM OWNER'S EQUITY

*(Attached to Circular No. 115/2025/TT-BTC dated December 15, 2025, of the Minister of
Finance)*

40 INVESTMENT AND CONSTRUCTION SOCIALIST REPUBLIC OF VIETNAM
JOINT STOCK COMPANY Independence - Freedom – Happiness

No.: 2005/TB-PHTCTC/L40

Da Nang, 20 May, 2026

NOTIFICATION

Share issuance for dividend payment

I. Introduction of the Issuer

1. Name of the Issuer (in full): **40 Investment and Construction Joint Stock Company**
 2. Abbreviated name: ICCO 40
 3. Head office address: No. 201/58 Nguyen Xi Street, Binh Thanh District, Ho Chi Minh City
 4. Telephone: (84.28) 3899 0099 Fax: (84.28) 3511 7533 Website:
<https://l40.com.vn/>
 5. Charter capital: VND 108,000,000,000 (One hundred and eight billion Vietnam Dong).
 6. Stock code: L40
 7. Bank for opening payment account: Southeast Asia Joint Stock Commercial Bank (SeA Bank) Account No.: 22229899
 8. Enterprise Registration Certificate No. 1800421390, initially issued by the Business Registration Office of the Ho Chi Minh City Department of Finance on April 02, 2008, and amended for the 16th time on May 08, 2026.
- Main business line: Construction of other civil engineering projects Industry code: 4299



- Main products/services: Execution and construction of irrigation works, hydropower projects, pumping stations, civil engineering works, etc.

9. Establishment and Operation License (if required by specialized laws): None.

II. Issuance Plan

1. Name of share: **Shares of 40 Investment and Construction Joint Stock Company.**

2. Type of share: Common shares.

3. Total number of issued shares: 10,800,000 shares.

4. Number of outstanding shares: 10,800,000 shares.

5. Number of treasury shares: 0 shares.

6. Expected number of shares to be issued: **12,960,000** (*Twelve million, nine hundred and sixty thousand*) shares.

7. Total issuance value at par value: VND **129,600,000,000** (*One hundred and twenty-nine billion, six hundred million Vietnamese Dong*).

8. Right exercise ratio: 10:12 (Shares issued to existing shareholders will be distributed by the method of exercising rights at a ratio of 10:12. On the record date for the exercise of rights, a shareholder holding 10 shares will receive 10 rights, and each shareholder holding 10 rights will receive 12 additional shares).

9. Capital source for issuance: From the accumulated undistributed post-tax profits as of December 31, 2025, according to the audited 2025 Consolidated Financial Statements of 40 Investment and Construction Joint Stock Company.

10. Method for Handling Fractional Shares and Odd Shares:

The number of shares to be issued for dividend payment shall be rounded down to the nearest whole share. Any fractional shares and odd shares arising from such rounding down (if any) shall be cancelled.

Example: Shareholder A owns 102 shares on the record date for determining the list of shareholders entitled to receive share dividends. With an issuance ratio of 120%, the number of additional shares that Shareholder A is entitled to receive shall be calculated as follows: $102 \text{ shares} \times 120\% = 122.4 \text{ shares}$. After rounding down to the nearest whole share, Shareholder A will receive 122 new shares.

11. Last registration date for right allocation (Record date): 03 June, 2026

Da Nang, 20 May, 2026

40 INVESTMENT AND CONSTRUCTION

JOINT STOCK COMPANY

(Legal Representative)

(Signature, full name, and seal)



CHỦ TỊCH HĐQT
Đỗ Tấn Cường

