

No.: 295/2026/BC-CTY

Ho Chi Minh City, May 06th, 2026

REPORT
ON THE RESULTS OF THE ISSUANCE OF SHARES
TO INCREASE SHARE CAPITAL FROM OWNER'S EQUITY SOURCES

To: State Securities Commission

I. INTRODUCTION OF THE ISSUING ORGANIZATION

1. Name of issuing organization: **PHU NHUAN JEWELRY JOINT STOCK COMPANY**
2. Abbreviation: PNJ
3. Head office address: 170E Phan Dang Luu Street, Duc Nhuan Ward, Ho Chi Minh City
4. Telephone: (84.28) 3995 1703 Fax: (84.28) 3995 1702 1702 Website: www.pnj.com.vn
5. Charter capital: VND 3,413,186,660,000.
6. Securities code: PNJ.
7. Place of opening payment account: Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ho Chi Minh City Branch.
Account number: 007.100.0008313
8. Enterprise registration certificate with enterprise no. 0300521758 issued by the Department of Planning and Investment of Ho Chi Minh City (currently the Department of Finance) for the first time on January 2nd, 2004, 40th amendment registration on April 10th, 2026.

- Main business lines:

- ✓ Retail sale of other new goods in specialized stores (Industry code: 4773);
- ✓ Wholesale of metals and metal ores (Industry code: 4662);
- ✓ Machining; treatment and coating of metals (Industry code: 2592);
- ✓ Manufacture of non-ferrous metals and precious metals (Industry code: 2420);
- ✓ Manufacture of jewelry and related parts (Industry code: 3211);
- ✓ Manufacture of imitation jewelry and related parts (Industry code: 3212);
- ✓ Technical testing and analysis (Industry code: 7120).



- Main products/services: Jewelry, gold jewelry, fine arts, precious stones, semi-precious stones, and gold bullion.
9. Establishment and operation license (in accordance with the specialized applicable laws, if any): None.

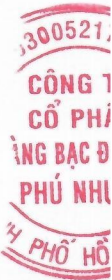
II. ISSUANCE PLAN

1. Name of shares: Shares of Phu Nhuan Jewelry Joint Stock Company.
2. Type of shares: Ordinary shares
3. Total number of shares before issuance: 341,318,666 shares:
 - Total number of issued shares: 341,318,666 shares
 - Number of outstanding shares: 341,149,107 shares
 - Number of treasury shares: 169,559 shares
4. Expected number of shares to be issued: 170,574,553 shares
5. Right exercise ratio: **2:1**. On the record date for the exercise of rights, a shareholder owning 02 shares will receive 01 new share.
6. Source of capital for issuance: Using the share premium as of December 31st, 2025, based on the separate financial statement of the Company for 2025 audited by PwC (Vietnam) Limited, with the amount of: VND 1,705,745,530,000 (*In words: One trillion, seven hundred and five billion, seven hundred and forty-five million, five hundred and thirty thousand Vietnamese Dong*).
7. Rounding and fractional share handling plan: The number of shares issued to increase share capital from owner's equity sources will be rounded down to the unit level. Any fractional shares arising (if any) due to rounding down will be cancelled.

Example: On the record date for the exercise of rights to receive shares issued to increase share capital from owner's equity sources, Shareholder A owns 125 shares. With the exercise ratio of 2:1, Shareholder A is entitled to receive: $125:2 = 62.5$ shares. According to the rounding principle, Shareholder A will receive 62 shares. The fractional 0.5 share will be cancelled.
8. Transfer restrictions: Shares issued to increase share capital from owner's equity sources to existing shareholders shall be freely transferable, except for the additional shares issued from shares under the Employee Stock Option Program (“ESOP”) that are still within the transfer restriction period, which shall be subject to corresponding transfer restrictions (in accordance with the timeframe and ratio corresponding to the number of ESOP shares currently restricted under the ESOP issuance plans of the respective years).
9. End date of the issuance: April 24th, 2026.
10. Expected share transfer date: Expected in Quarter 2 of 2026.

III. RESULTS OF THE SHARE ISSUANCE

1. Total number of distributed shares: 170,572,852 shares, of which:



- Number of shares to be distributed to shareholders on a pro-rata basis: 170,572,852 shares to 13,989 shareholders;
 - Number of shares to be handled rounding and fractional shares (*being the difference between the expected number of shares to be issued and the number of shares to be distributed to shareholders on a pro-rata basis*): 1,701 shares; all such fractional shares shall be cancelled in accordance with the issuance plan.
2. Total number of shares after the issuance (as of April 24th, 2026): 511,891,518 shares, including:
- Number of outstanding shares: 511,721,959 shares;
 - Number of treasury shares: 169,559 shares.

IV. ATTACHED DOCUMENTS

1. Resolution of the Board of Directors No. 213/2026/NQ-HDQT-CTY dated May 6th, 2026 regarding the approval of the report on the results of the issuance of shares to increase share capital from owner's equity sources.

PHU NHUAN JEWELRY JOINT STOCK COMPANY

LEGAL REPRESENTATIVE *thas*

- Recipients:
- As above
 - HOSE
 - BOD, AC (*for reporting*)
 - CEO
 - Finance Department
 - BOD Office archives
 - Document Control archives



Cao Thị Ngọc Dung