CÔNG TY CỔ PHẦN THẾ GIỚI SỐ
DIGIWORLD CORPORATION

Số/No.: 39/2026/DGW-ĐT

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

TP.HCM, ngày 17 tháng 07 năm 2026
HCMC, day 17 month 07 year 2026

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi/ *To*:

- Ủy ban Chứng khoán Nhà nước/ *The State Securities Commission of Vietnam*
- Sở Giao dịch Chứng khoán TP.HCM/ *Hochiminh Stock Exchange*

1. Tên tổ chức / *Name of organization*: CÔNG TY CỔ PHẦN THẾ GIỚI SỐ/ *DIGIWORLD CORPORATION*

- Mã chứng khoán/ *Stock code*: DGW
- Địa chỉ / *Address*: Tầng 15, Tòa nhà Etown Central, số 11 Đoàn Văn Bơ, Phường Xóm Chiếu, Thành phố Hồ Chí Minh, Việt Nam/ *15th Floor, Etown Central Building, 11 Doan Van Bo Street, Xom Chieu Ward, Ho Chi Minh City, Vietnam*
- Điện thoại/ *Telephone*: (84.28) 3929 0059 Fax: (84.28) 3929 0060

2. Nội dung thông tin công bố/ *Content of Information disclosure*:

Nghị quyết Hội đồng Quản trị số 24/2026/NQ-HĐQT ngày 17/07/2026 về việc phát hành cổ phiếu theo chương trình lựa chọn cho người lao động năm 2026/ *Board of Directors' Resolution No. 24/2026/NQ-HĐQT dated July 17, 2026 regarding the issuance of shares under the 2026 Employee Stock Ownership Plan.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 17/07/2026 tại đường dẫn: http://digiworld.com.vn/ *This information was published on Company's website on 17/07/2026 (date), as in the link: http:// digiworld.com.vn.*

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.*

CÔNG TY CỔ PHẦN THẾ GIỚI SỐ
Digitally signed by CÔNG TY CỔ PHẦN THẾ GIỚI SỐ
Date: 2026.07.17 15:01:14 +07'00'

Đại diện tổ chức
Organization representative
Người đại diện pháp luật
Legal representative

CÔNG TY CỔ PHẦN THẾ GIỚI SỐ digiworld M.S.D.N: 030286

ĐOÀN HỒNG VIỆT

DIGIWORLD CORPORATION	THE SOCIALIST REPUBLIC OF VIETNAM
	Independence – Freedom - Happiness
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No.: 24/2026/NQ-HĐQT	*Ho Chi Minh City, July 17, 2026*

RESOLUTION BOARD OF DIRECTORS

(Regarding the Issuance of Shares under the 2026 Employee Stock Ownership Plan)

- *Pursuant to the Law on Enterprises No. 59/2020/QH14, adopted on June 17, 2020, as amended and supplemented by Law No. 76/2025/QH15 dated June 17, 2025;*
- *Pursuant to the Law on Securities No. 54/2019/QH14, adopted on November 26, 2019, as amended and supplemented by Law No. 56/2024/QH15 dated November 29, 2024;*
- *Pursuant to Decree No. 155/2020/ND-CP dated December 31, 2020, as amended and supplemented by Decree No. 245/2025/ND-CP dated September 11, 2025, of the Government detailing the implementation of a number of articles of the Law on Securities;*
- *Pursuant to the Charter of Digiworld Corporation;*
- *Pursuant to Resolution No. 08/2026/NQ-ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders dated April 22, 2026;*
- *Pursuant to Proposal No. 04/2026/TTr-HĐQT dated March 24, 2026 on the Approval of the Issuance of Shares under the 2026 Employee Stock Ownership Plan (ESOP);*
- *Pursuant to the Minutes of the Board of Directors' Meeting No. 23/2026/BBH-HĐQT dated July 17, 2026.*

DECISION:

ARTICLE 1: To approve the implementation of the share issuance under the Employee Stock Ownership Plan (ESOP) in accordance with Resolution No. 08/2026/NQ-ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders of Digiworld Corporation, dated April 22, 2026, with the details as follows:

1. Name of the shares to be issued	Shares of Digiworld Corporation (DGW)
2. Type of shares issued	Common shares
3. Par value per share	VND 10,000 per share
4. Eligible participants	Members of the Board of Directors and employees of Digiworld Corporation and its subsidiaries.
5. Selection criteria and principles for determining the number of shares allocated to each participant	Eligible employees must strictly comply with the Company's internal regulations and labor rules; demonstrate a positive and proactive working attitude, a sense of ownership, and a long-term commitment to the Company; and actively participate in activities promoting the Company's corporate culture and community-oriented programs. Details of the selection criteria and allocation principles for each participant were approved by the 2026 Annual General Meeting of Shareholders and are set out in Articles 8 and 9 of the Rules

	on the Issuance of Shares under the Employee Stock Ownership Plan (ESOP) of the Company (attached).
6. Number of shares issued	2,200,000 shares
7. Total par value of ESOP shares	VND 22,000,000,000
8. Issuance ratio (number of shares to be issued/number of outstanding shares)	0.995%
9. Issue price	VND 10,000 per share
10. Transfer restriction	One (01) year from the completion date of the issuance.
11. Expected implementation period	During the third quarters of 2026, after the State Securities Commission of Vietnam has confirmed receipt of the complete issuance report dossier and after the Company has completed the payment of cash dividends to shareholders.
12. Treatment plan for unsubscribed shares	For the shares remaining unsubscribed due to employees declining to purchase them, the Board of Directors shall have full authority to decide on their reallocation to other employees from the list of employees initially selected, provided that they satisfy the criteria approved by the General Meeting of Shareholders, at an offering price of not less than VND 10,000 per share. These shares shall remain subject to a transfer restriction for a period of one (01) year from the completion date of the offering. In the event that the Board of Directors is unable to distribute all such shares, the remaining unsubscribed shares shall be cancelled, and the Board of Directors shall issue a resolution to close the offering.
13. Additional securities registration and additional listing procedures	To approve the implementation of procedures for additional securities registration with the Vietnam Securities Depository and Clearing Corporation (VSDC) and additional listing registration with the Ho Chi Minh City Stock Exchange (HOSE).
14. Amendment and supplementation of the Company's Charter	To approve the amendment and supplementation of the Company's Charter in relation to the change in charter capital based on the actual results of the issuance.
15. Amendment to the Enterprise Registration Certificate	To approve the implementation of the necessary procedures for amending the Company's enterprise registration in relation to the change in charter capital based on the actual results of the issuance with the competent state authorities.

ARTICLE 2: To approve the plan to ensure that the share issuance complies with the maximum foreign ownership limit applicable to Digiworld Corporation, as follows:

- Maximum foreign ownership limit of the Company: 49%, pursuant to Official Letter No. 3656/UBCK-PTTT dated June 14, 2022 issued by the State Securities Commission of Vietnam regarding the maximum foreign ownership limit of Digiworld Corporation;
- The Company shall not issue shares to foreign investors in this offering and shall ensure that the issuance fully complies with the foreign ownership limit applicable to the Company in accordance with applicable laws and the Company's foreign ownership notification filed with the State Securities Commission of Vietnam.

ARTICLE 3: To approve the Rules on the Issuance of Shares under the 2026 Employee Stock Ownership Plan (ESOP) (attached).

ARTICLE 4: To approve the list of employees selected to participate in the share issuance (attached).

ARTICLE 5: The Board of Directors authorizes the Chairman of the Board of Directors, the General Director, and the relevant departments to carry out all necessary procedures in accordance with applicable regulations to implement this Resolution.

ARTICLE 6: This Resolution shall take effect from the date of signing. All relevant organizations and individuals shall be responsible for the implementation of this Resolution.

ON BEHALF OF BOARD OF DIRECTORS
Chairman

CÔNG TY CỔ PHẦN THẾ GIỚI SỐ
digiworld
M.S.D.N: 0302861742

DOAN HONG VIET

Recipients:
- *As stated in Article 5;*
- *Archives: Office.*

DIGIWORLD CORPORATION

RULES
ON THE ISSUANCE OF SHARES UNDER THE 2026 EMPLOYEE STOCK OWNERSHIP PLAN (ESOP)

(Issued together with the Board of Directors' Resolution No. 24/2026/NQ-HĐQT dated July 17, 2026)

Chapter I

GENERAL PROVISIONS

Article 1. SCOPE AND APPLICABILITY

These Rules apply to members of the Board of Directors and employees of Digiworld Corporation and its subsidiaries.

Article 2. DEFINITIONS AND ABBREVIATIONS

Unless the context otherwise requires, the following terms and abbreviations used in these Rules shall have the meanings set out below:

- Digiworld/ DGW/ Công ty: Digiworld Corporation.
- BOD: Board of Director.
- Employees: Employees of the Company.
- SSC: State Securities Commission of Vietnam.
- Labor Contract: Employment contract.
- ESOP (Employee Stock Ownership Plan): Shares issued under the Employee Stock Ownership Plan.

Article 3. LEGAL BASIS

- Law on Enterprises No. 59/2020/QH14, adopted on June 17, 2020, as amended and supplemented by Law No. 76/2025/QH15 dated June 17, 2025;
- Law on Securities No. 54/2019/QH14, adopted on November 26, 2019, as amended and supplemented by Law No. 56/2024/QH15 dated November 29, 2024;
- The Charter of Digiworld Corporation dated April 25, 202;
- Resolution No. 08/2026/NQ-ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders, dated April 22, 2026, approving the issuance of shares under the 2026 Employee Stock Ownership Plan (2026 ESOP);
- Board of Directors' Resolution No. 24/2026/NQ-HĐQT dated July 17, 2026, approving the issuance of shares under the 2026 Employee Stock Ownership Plan (2026 ESOP).

Article 4. PURPOSE OF THE SHARE ISSUANCE

The share issuance under the Employee Stock Ownership Plan (the "**Plan**") is established with the objective of attracting, retaining, and providing long-term incentives to members of the Board of Directors and employees of Digiworld Corporation and its subsidiaries who possess competence, dedication, and development potential through equity-based incentive mechanisms, with the following purposes:

- To provide additional long-term financial benefits to employees in addition to the regular salary and bonus schemes;
- To align individual work performance with the Company's development achievements, thereby promoting a greater sense of responsibility and proactiveness at work;
- To encourage employees to accompany the Company and share in its achievements when the Company attains success in the future.

Article 5. SIGNIFICANCE OF THE PLAN

5.1. For the Company's Employees

- To provide employees with the opportunity to benefit from the value created by the Company through share ownership;

- To attract and retain talented employees with professional competence and a positive attitude throughout the Company's development journey;
- To encourage individual roles and responsibilities by aligning employees' interests with work performance and business results;
- To enhance employees' motivation to contribute and their commitment to the long-term development of the Company;
- To ensure a fair and appropriate remuneration policy, thereby strengthening employees' engagement and sense of ownership.

5.2. For the Board of Management and Managers

- To reinforce their long-term commitment to the Company's strategic objectives;
- To provide additional income commensurate with their contributions, thereby enhancing the competitiveness of the Company's remuneration policy compared to the market;
- To foster a sense of ownership, strengthen accountability, and promote a sustainable development mindset as true shareholders of the Company.

5.3. For the Company

- To attract high-quality senior talent from the external market, particularly in the context of limitations on salary and bonus frameworks;
- To enhance the Company's intrinsic value and investment attractiveness through a strategy of retaining and developing talented employees;
- To strengthen the Company's credibility with business partners, thereby enhancing its image and position in the eyes of the community and society.

5.4. For Shareholders

- To increase the value of the Company's shares and shareholders' assets as the Company achieves effective and sustainable growth;
- To optimize retained earnings by limiting cash bonus payments, thereby contributing to enhancing the overall interests of existing shareholders.

Chapter II

INFORMATION ON THE SHARES TO BE ISSUED AND ELIGIBLE PARTICIPANTS

Article 6. INFORMATION ON THE SHARES TO BE ISSUED UNDER THE 2026 ESOP

- Name of the shares to be issued: Shares of Digiworld Corporation.
- Type of shares: Common shares.
- Par value: VND 10,000 per share.
- Charter capital of the Company: VND 2,213,201,690,000.
- Number of treasury shares currently held: 159,169 shares.
- Number of outstanding shares currently in issue: 221,161,000 shares.
- Total number of shares proposed to be issued: 2,200,000 (Two million two hundred thousand) shares, equivalent to 0.995% of the Company's outstanding shares at the time of the issuance.
- Total par value of the shares to be issued: VND 22,000,000,000.
- Issue price: VND 10,000 per share.
- Eligible participants: Members of the Board of Directors and employees of Digiworld Corporation and its subsidiaries in accordance with Article 7 of these Rules.
- Treatment plan for unsubscribed shares: For the shares remaining unsubscribed due to employees declining to purchase them, the Board of Directors shall have full authority to decide

on their reallocation to other employees from the list of employees initially selected, provided that they satisfy the criteria approved by the General Meeting of Shareholders, at an offering price of not less than VND 10,000 per share. These shares shall remain subject to a transfer restriction for a period of one (01) year from the completion date of the offering. In the event that the Board of Directors is unable to distribute all such shares, the remaining unsubscribed shares shall be cancelled, and the Board of Directors shall issue a resolution to close the offering, as further prescribed in Article 10 of this Regulation.

- Transfer restriction: One (01) year from the completion date of the issuance.
- Implementation period: During the third quarters of 2026, after the State Securities Commission of Vietnam has confirmed receipt of the complete issuance report dossier and after the Company has completed the payment of cash dividends to shareholders.

Article 7. ELIGIBLE PARTICIPANTS IN THE 2026 ESOP

7.1. Selection Principles

Eligible participants in the 2026 ESOP shall be members of the BOD and employees currently working at Digiworld Corporation and its subsidiaries who possess professional competence, a positive attitude, a strong sense of responsibility, and the potential to make meaningful contributions to the Company's sustainable and breakthrough development.

7.2. Cases Excluded from Eligibility

- Employees who have resigned or are undergoing resignation procedures; or
- Employees whose labor contracts will not be renewed by the Company; or
- Employees who are under temporary suspension pending disciplinary action; or
- Employees who are subject to dismissal disciplinary proceedings or whose labor contracts are in the process of being unilaterally terminated by the Company.

7.3. Decision-Making Authority

The Board of Directors shall have full authority to determine the eligible participants in the Plan in accordance with these Rules and the Company's strategic direction. The decision of the Board of Directors or its authorized representative shall be final.

Chapter III

CRITERIA AND PRINCIPLES FOR THE ALLOCATION OF SHARES UNDER THE 2026 ESOP

The criteria and principles for the allocation of shares under the 2026 ESOP have been approved by the 2026 Annual General Meeting of Shareholders in Appendix I – Proposal for the Approval of the 2026 Employee Stock Ownership Plan (ESOP) Share Issuance.

Article 8. ELIGIBILITY CRITERIA FOR PARTICIPATION IN ESOP 2026

Eligible employees must strictly comply with internal regulations and labor rules; demonstrate a positive and proactive working attitude, an ownership mindset, and a long-term commitment to the Company; actively participate in corporate culture initiatives and community-oriented programs; and concurrently meet the following criteria:

- **Years of service**: Employees must have at least 2 years of service with the Company. The tenure is calculated from the official employment contract signing date to the ESOP evaluation date.
- **Outstanding contributions**: Notable achievements in work such as developing new projects, improving operational processes, or initiatives generating significant economic benefits for the Company.
- **Work performance**: Evaluated based on the annual KPI (Key Performance Indicators) system.

8.1 Criteria on Outstanding Contributions

8.1.1 Classification of contributions by level, role, impact, and development potential (Group I)

- ***Group 1: Key Person (KP) – Key Personnel***

  Individuals holding strategic roles and making significant contributions to shaping and driving the Company's development.

- ***Group 2: Middle Management (MM) – Management***

  Mid-level management responsible for operations, leading teams, and playing an active role in implementing the Company's development objectives.

- ***Group 3: Prospective Employee (PE) – Potential Employees***

  Employees included in the Company's talent development program or those demonstrating outstanding performance during the year. This group represents a promising talent pipeline.

- ***Group 4: Loyalty Employee (LE) – Loyal and Dedicated Employees***

  Reliable individuals with a strong sense of responsibility, consistently demonstrating an ownership mindset, long-term commitment, and proactive contributions to the Company.

- ***Group 5: Long-Term Employee (LTE) – Long-Service Employees***

  Employees with long tenure, demonstrating growth, resilience, and sustained contributions throughout their journey with the Company.

This classification is an important basis for developing policies on recognition, rewards, development and the selection of benefits in the ESOP Program, contributing to creating motivation and retaining talents.

8.1.2 Classification of contributions based on criteria of sustainable development orientation and breakthrough growth (Group II)

In order to build a high-quality workforce, ensure sustainable development, and align with the Company's breakthrough growth strategy, individuals classified by role and position shall be evaluated based on the following specific criteria:

↓ ***KP Group:***

- **FL (Frontline)**:
  - *Sustainable development:* Orienting and implementing long-term strategies to ensure the Company's stable and sustainable development.
  - *Breakthrough development:* Identifying and putting into operation new products, business lines, and business methods that are strategic and highly effective.
- **BO (Back Office):**
  - *Sustainable development:* Orienting and implementing long-term strategies to ensure the Company's stable and sustainable development.
  - *Breakthrough development:* Restructuring processes, systems, and operating structures to create breakthrough improvements in organizational efficiency.

↓ ***Group MM:***

- **FL**:
  - *Sustainable development:* Leading teams to achieve high performance, ensuring that revenue and profit targets are exceeded.
  - *Breakthrough development:* Implementing and optimizing new business methods or improving operational efficiency in challenging sectors/products/markets.
- **BO**:
  - *Sustainable development:* Organizing and developing teams to become increasingly lean and operate optimally.
  - *Breakthrough development:* Being ready to take on new tasks with a high sense of responsibility, especially in the Company's strategic projects or challenges.

- ***PE Group:***
  - *Sustainable development:* Completing the talent development roadmap under DGW programs or achieving outstanding performance (e.g., Dsales Hunter awards), exceeding challenging targets of the Business Unit.
  - *Breakthrough development:* Proactively proposing new ideas and being ready to take on important tasks with 100% responsibility.
- ***LE Group:***
  - *Sustainable development:* Always acting with an ownership mindset and high responsibility; proactively proposing and undertaking projects that contribute to the Company's development.
  - *Breakthrough development*: Being ready to accept and complete new tasks, demonstrating commitment and proactiveness in strategic challenges.
- ***LTE Group:***
  - *Sustainable development:* Serving as exemplary role models, spreading core values and corporate culture; consistently demonstrating leadership by example in all activities and overall development orientation.
  - *Breakthrough development*: Serving as exemplary representatives of innovation, leading and inspiring comprehensive development across the Company.

8.1.3 Classification of contribution ranking based on ownership mindset and innovation

In order to encourage an ownership mindset, innovation, and proactiveness in work – which are core values of the Company's culture, the Company establishes criteria to evaluate the level of proactiveness of each individual.

- ***Objectives:***
  - To promote employees' initiative in identifying issues, proposing improvements, and contributing ideas to the organization;
  - To encourage an ownership attitude, sense of responsibility, teamwork spirit, and commitment to overall effectiveness;
  - To establish a transparent basis for recognizing individual efforts that are not reflected in quantitative KPIs.
- ***Classification of ranking:***

Rating	Description
Excellent	* Proactively identifies issues and proposes effective initiatives that have a positive impact on the team or overall processes. * Inspires and leads positive change.
Good	* Demonstrates a proactive attitude in work, regularly proposing improvements or sharing small initiatives. * Proactively coordinates and supports others when necessary.
Fair	* Consistently completes tasks on time and ensures quality. * Demonstrates a strong sense of responsibility and a cooperative attitude, and is willing to receive feedback.

- ***Basis for recognition:***
  - Periodic evaluations by direct managers (monthly/quarterly/annually);
  - Consolidation from work performance reports, improvement initiatives, and relevant internal feedback (if any).

8.1.4 Strategic/Management bonus points::

Assessed by the Chief Executive Officer of Digiworld for personnel under **Group 1 – Key Person,** in order to recognize outstanding efforts, commitment, and strategic contributions in the course of performing assigned duties, especially in cases where KPI results do not fully reflect the value that the individual brings to the Company. The Board of Directors has the final authority to consider, review, and approve the list of individuals eligible for the application of strategic/management bonus points under the ESOP 2026.

8.2 Criteria on work performance (KPI coefficient)

In order to ensure fairness in selecting employees for participation in ESOP 2026, work performance is evaluated through the KPI (Key Performance Indicators) system. All employees must have KPIs for 2025 of at least 85% and meet the tenure requirements applicable to each specific contribution group as follows:

No.	Group	KPI Condition	Tenure
1	Group 1 - Key Person (KP)	All employees must have KPIs of at least 85%	≥ 2 years
2	Group 2 - Middle Management (MM)		≥ 2 years
3	Group 3 - Prospective Employee (PE)		≥ 2 years
4	Group 4 - Loyalty Employee (LE)		≥ 5 years
5	Group 5 - Long Term Employee (LTE)		≥ 15 years

Điều 9. PRINCIPLES FOR DETERMINING THE NUMBER OF SHARES ALLOCATED TO EACH PARTICIPANT

9.1 The ESOP share calculation formula is applied uniformly to ensure fairness and consistency:

Number of ESOP shares allocated to each employee under ESOP 2026	**=**	**Unit allocation by contribution group and rating × (KPI coefficient + Strategic/management bonus points (if any))**

Where:

- **Unit allocation by contribution group and rating:** Based on the principles of Group I classification and the ranking classification:

Group	Unit allocation by ranking classification		
	Excellent	Good	Fair
Group 1 - ***Key Person***	4,000	3,000	1,500
Group 2 - ***Middle Management***	1,400	1,000	700
Group 3 - ***Prospective Employee***	650	620	600
Group 4 - ***Loyalty Employee***	580	560	540
Group 5 - ***Long Term Employee***	350	300	250

- **Work performance coefficient (KPI coefficient)** for 2025 is evaluated as at 31 December 2025 and is specified in detail as follows:

Group I	Group II		KPI Condition	KPI Coefficient
	FL	BO		
Group 1 - ***Key Person***	✓		KPIs > 105%	9-10
		✓	95% ≤ KPIs ≤ 105%	9-10
	✓	✓	85% ≤ KPIs < 95%	7-9
Group 2 - ***Middle Management***	✓		KPIs > 105%	9-10
		✓	95% ≤ KPIs ≤ 105%	9-10
	✓	✓	85% ≤ KPIs < 95%	7-9

Group I	Group II		KPI Condition	KPI Coefficient
	FL	BO		
Group 3 - ***Prospective Employee***	✓	✓	KPIs ≥ 95%	9-10
			85% ≤ KPIs < 95%	7-9
Group 4 - ***Loyalty Employee***	✓	✓	KPIs ≥ 95%	9-10
			85% ≤ KPIs < 95%	7-9
Group 5 - ***Long Term Employee***	✓	✓	KPIs ≥ 95%	9-10
			85% ≤ KPIs < 95%	7-9

- **Strategic/management bonus points:** Bonus points are determined and recognized by the Board of Directors according to the corresponding ranking as follows; detailed bonus points shall be assessed for each eligible employee included in the ESOP 2026 list.

Rating	Bonus Points
Excellent	30-40
Good	11-29
Fair	1-10

9.2 Principle for rounding the number of allocated shares:

- After determining the number of shares allocated to employees in accordance with the prescribed formula, such number shall be **rounded up to the nearest multiple of 100 shares** (hundreds). Any remainder below 100 shares shall be rounded up in accordance with this principle.

  Example: The number of shares allocated to an employee after applying the prescribed formula is 19,150 shares. According to the above rounding principle, the employee shall receive 19,200 shares.

Chapter IV

TREATMENT OF FRACTIONAL AND UNSUBSCRIBED ESOP SHARES AND RELATED CONDITIONS

Article 10. REATMENT OF FRACTIONAL AND UNSUBSCRIBED SHARES UNDER THE ESOP

- In the event that the aggregate number of shares allocated to all employees exceeds 2,200,000 shares due to the application of the rounding-up principle, the excess shares shall be deducted from the number of ESOP shares allocated to the Chief Executive Officer in the ESOP allocation list.
- For the shares remaining unsubscribed due to employees declining to purchase them, the Board of Directors shall have full authority to decide on their reallocation to other employees from the list of employees initially selected, provided that they satisfy the criteria approved by the General Meeting of Shareholders, at an offering price of not less than VND 10,000 per share. These shares shall remain subject to a transfer restriction for a period of one (01) year from the completion date of the offering. In the event that the Board of Directors is unable to distribute all such shares, the remaining unsubscribed shares shall be cancelled, and the Board of Directors shall issue a resolution to close the offering.

Article 11. CONDITIONS ATTACHED TO THE 2026 ESOP SHARES AND PURCHASE PROCEDURES

11.1 Conditions Attached to the 2026 ESOP Shares

Employees purchasing shares issued under these Rules shall be deemed to have accepted the conditions attached to such shares, as well as all other relevant regulations of the Company, including, but not limited to, the following:

- To pay the full subscription amount for the shares within the period specified in the notice of the Board of Directors;
- To be solely responsible for the payment of personal income tax or any other taxes and fees arising from the purchase of the shares or the exercise of any rights attached to the shares;
- During the transfer restriction period, employees shall not be subject to any restrictions with respect to any additional shares issued by the Company through a public offering, share issuance for capital increase from equity, stock dividend issuance, or any other rights arising from the shares issued under these Rules;
- The Company makes no representation or commitment, whether express or implied, regarding the value of the shares or any share dilution occurring before or after the issuance of shares under these Rules. Employees are responsible for obtaining relevant information and shall have the right to decline to purchase all or part of the shares allocated to them.

11.2 Procedures for Purchasing Shares under the 2026 ESOP

- Employees shall carefully read and fully understand the provisions of these Rules to ensure compliance with all applicable requirements and obligations.
- Employees shall register to purchase the shares in accordance with the instructions announced by the Company and ensure that the registration is completed fully and accurately.
- Employees shall comply with the procedures and requirements announced by the Company, including all necessary steps to complete the share purchase process.
- Employees shall pay the subscription amount for the shares within the prescribed time limit to ensure the validity and effectiveness of the transaction.

If an employee fails to comply with the above procedures, such employee shall be deemed to have voluntarily waived the right to purchase the allocated shares.

Chapter V

TRANSFER RESTRICTIONS APPLICABLE TO SHARES ISSUED UNDER THE 2026 ESOP

Article 12. TRANSFER RESTRICTIONS APPLICABLE TO SHARES ISSUED UNDER THE 2026 ESOP

12.1 Principles of Transfer Restriction

Employees allocated shares under the 2026 ESOP shall fully comply with the transfer restriction period specified in Section 12.3 of this Article. The transfer restriction shall apply to all forms of transfer, including transfer, gift, donation, capital contribution, transfer as a reward, or any other act or transaction that may result in a change of ownership of the shares..

12.2 Rights Arising During the Transfer Restriction Period

With respect to the right to receive shares issued by the Company as stock dividends and/or shares issued for capital increase from equity or treasury shares, all additional shares received by employees arising from the 2026 ESOP shares that are subject to the transfer restriction period shall not be subject to any transfer restriction.

12.3 Transfer Restriction Period

The transfer restriction period applicable to the 2026 ESOP shares shall be one (01) year from the completion date of the issuance.

Chapter VI

TREATMENT OF ESOP SHARES WHERE AN EMPLOYEE IS NO LONGER EMPLOYED BY THE COMPANY

Article 13. TREATMENT OF ESOP SHARES WHERE AN EMPLOYEE IS NO LONGER EMPLOYED BY THE COMPANY

The BOD shall have full authority to decide on matters relating to the repurchase of shares issued to employees under the Employee Stock Ownership Plan where such employees cease to be employed before the expiry of the transfer restriction period, including but not limited to the method of repurchase, number of shares to be repurchased, repurchase price, implementation timeline, and other related procedures. The detailed provisions on the repurchase of employees' shares are as follows:

13.1 Cases Where ESOP Shares Shall Be Repurchased

The Company shall repurchase the portion of ESOP shares that remains subject to the transfer restriction in the following case:

- The employee resigns before the expiry of the transfer restriction period (including where the labor contract expires and is not renewed by the Company), unless otherwise decided by the Board of Directors;
- The employee is subject to labor disciplinary action resulting in dismissal in accordance with the Company's regulations and the applicable labor laws.

13.2 Cases Where ESOP Shares Shall Not Be Repurchase

The Board of Directors may decide to allow employees to retain all ESOP benefits in the following cases:

- The employee passes away or becomes permanently incapacitated and is unable to continue working for the Company

In such cases, the shares shall remain subject to the transfer restriction period of one (01) year from the completion date of the ESOP issuance.

13.3 Repurchase Price of ESOP Shares

- The Company shall repurchase the portion of ESOP shares that remains subject to the transfer restriction at a price of VND 10,000 per share.
- The Company shall not repurchase any additional shares received by employees arising from the ESOP shares that remain subject to the transfer restriction as a result of exercising the rights specified in Section 12.2 of these Rules.

13.4 Method of Repurchase of ESOP Shares

Where the Company repurchases ESOP shares from employees who have ceased to be employed, all such shares shall become treasury shares of the Company and shall be dealt with in accordance with the applicable regulations.

Employees shall be responsible for the payment of any taxes, fees, and charges arising in connection with the repurchase (if any).

Chapter VII

IMPLEMENTATION PROVISIONS

Article 14. RESOLUTION OF COMPLAINTS

The Board of Directors authorizes the Chairman of the Board of Directors to resolve any complaints arising from the implementation of these Rules. The decision of the Chairman of the Board of Directors shall be final.

Article 15. AMENDMENTS TO THESE RULES

Pursuant to the authorization granted by the General Meeting of Shareholders, the Board of Directors shall be the highest authority with full power to amend, supplement, revise, or repeal these Rules to reflect the Company's actual circumstances or to comply with applicable laws from time to time (if any), including the conditions attached to the issued shares, provided that such amendments shall not be made in a manner less favorable to employees who have purchased the shares, shall ensure fairness and transparency, and shall not exceed the number of shares proposed to be issued under these Rules at an issue price of not less than VND 10,000 per share.

Article 16. EFFECTIVENESS

- These Rules consist of 07 Chapters and 16 Articles and shall take effect from the date of issuance.
- All employees participating in the share issuance program shall be responsible for complying with these Rules.
- Any matters not provided for in these Rules shall be governed by the Company's Charter and the laws of Vietnam.
- In the event of any changes in the applicable laws relating to the Employee Stock Ownership Plan, these Rules shall be amended accordingly to ensure compliance with such laws.

ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN

CÔNG TY CỔ PHẦN THẾ GIỚI SỐ
digiworld
M.S.D.N: 0302861742

DOAN HONG VIET

digiworld

DIGIWORLD CORPORATION

LIST OF EMPLOYEES ELIGIBLE TO PARTICIPATE IN THE 2026 EMPLOYEE STOCK OPTION PROGRAM

(Attached to the Board of Directors' Resolution No. 24/2026/NQ-HĐQT dated July 17, 2026)

No.	Full Name	Position	Group	Rating	Unit Price	KPIs Coefficient	Strategic/ Managemen Bonus Points	Calculated Number of Shares	Final Number of Shares Allocated (Rounded)
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9) = (6) x ((7) + (8))*	*(10)*
1	AN THANH HAI	Business Unit Director	1	Good	3,000	10.00	12.23	66,690	**66,700**
2	BUI NGUYEN MONG THUY	Operation Admin	5	Good	300	10.00	-	3,000	**3,000**
3	BUI VAN THO	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
4	CHU THI MINH PHUONG	Product Manager	3	Good	620	9.83	-	6,095	**6,100**
5	DAO HONG SON	Business Development Manager	1	Fair	1,500	9.60	1.00	15,900	**15,900**
6	DAO THU HUONG	Account Manager	5	Good	300	10.00	-	3,000	**3,000**
7	DANG HUY TOAN	Marketing Specialist	5	Good	300	10.00	-	3,000	**3,000**
8	DANG KIEN PHUONG	Board Member, General Director	1	Excellent	4,000	10.00	35.00	180,000	**180,000**
9	DANG THANH HIEU	Delivery Admin	5	Good	300	10.00	-	3,000	**3,000**
10	DINH CONG MINH	Account Manager	3	Good	620	9.83	-	6,095	**6,100**
11	DINH THI THANH NGA	Marketing Specialist	3	Good	620	9.83	-	6,095	**6,100**
12	DOAN ANH TUAN	Inbound Warehouse Supervisor	3	Good	620	9.83	-	6,095	**6,100**
13	DO MANH DUNG	QC Staff	3	Good	620	9.68	-	6,002	**6,100**
14	DO QUANG DAT	Business Unit Head	1	Fair	1,500	10.00	8.20	27,300	**27,300**
15	DO THUY LINH CHI	Receivable Accounting Specialist	3	Good	620	9.83	-	6,095	**6,100**

No.	Full Name	Position	Group	Rating	Unit Price	KPIs Coefficient	Strategic/ Managemen Bonus Points	Calculated Number of Shares	Final Number of Shares Allocated (Rounded)
16	DO TRAN KHANH LY	Account Manager	3	Good	620	9.83	-	6,095	**6,100**
17	DO UC HOA TRANG	Key Account Manager	3	Good	620	9.83	-	6,095	**6,100**
18	DO VAN THONG	Safeguard	5	Good	300	10.00	-	3,000	**3,000**
19	HA THI XUAN	Sales Order Executive	5	Good	300	10.00	-	3,000	**3,000**
20	HOANG VAN VAN	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
21	HOANG VIET	Product Manager	3	Good	620	9.83	-	6,095	**6,100**
22	HO TAN KHUONG	Technical Executive	3	Good	620	9.68	-	6,002	**6,100**
23	HUYNH NGOC LIEN	HR Director	1	Fair	1,500	9.79	5.30	22,635	**22,700**
24	HUYNH THI MAN	Operation Admin	5	Good	300	10.00	-	3,000	**3,000**
25	HUYNH VAN DUC	Account Manager	3	Good	620	9.83	-	6,095	**6,100**
26	HUYNH VU THIEN DI	TR Supervisor	3	Good	620	9.71	-	6,020	**6,100**
27	HUA TUAN NGOC	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
28	HUA VAN TAM	Product Manager	3	Good	620	9.83	-	6,095	**6,100**
29	LAM THI TUYET NHUNG	Dcare Team Lead	3	Good	620	9.83	-	6,095	**6,100**
30	LE HOANG ANH THY	QC Staff	5	Good	300	10.00	-	3,000	**3,000**
31	LE HONG QUANG	Supply Chain Director	1	Fair	1,500	9.89	2.20	18,135	**18,200**
32	LE HUY HOANG	Warehouse Staff	5	Good	300	10.00	-	3,000	**3,000**
33	LE KHA TU	Investor Relations Manager	1	Fair	1,500	9.60	1.00	15,900	**15,900**
34	LE PHU QUOC	Technical Team Lead	5	Good	300	10.00	-	3,000	**3,000**
35	LE THANH VINH	Business Unit Director	1	Good	3,000	10.00	17.75	83,250	**83,300**

No.	Full Name	Position	Group	Rating	Unit Price	KPIs Coefficient	Strategic/ Managemen Bonus Points	Calculated Number of Shares	Final Number of Shares Allocated (Rounded)
36	LE THI CHUYEN	Delivery Admin	5	Good	300	10.00	-	3,000	**3,000**
37	LE THI NGOC HUYEN	Billing & Inventory Accounting Supervisor	3	Good	620	9.81	-	6,082	**6,100**
38	LE VAN QUAN	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
39	LY TIEN LONG	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
40	MAI NHAT THIEN	BI Manager	1	Good	3,000	10.00	28.00	114,000	**114,000**
41	MAI THI THUY THOA	Bank & Payable Accounting Supervisor	1	Good	3,000	9.30	29.00	114,900	**114,900**
42	MAI VU LUAN	Operation Admin	5	Good	300	10.00	-	3,000	**3,000**
43	NGO HONG DIEP	Account Manager	5	Good	300	10.00	-	3,000	**3,000**
44	NGO THI HUYEN	Purchasing Manager	1	Good	3,000	10.00	26.05	108,150	**108,200**
45	NGUYEN DUY MANH	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
46	NGUYEN DINH THAO NGUYEN	B&I Accountant	3	Good	620	9.83	-	6,095	**6,100**
47	NGUYEN DUC TRONG	Business Unit Head	1	Good	3,000	10.00	16.25	78,750	**78,800**
48	NGUYEN HAI KHOI	Investment Senior Manager	1	Fair	1,500	9.40	8.75	27,225	**27,300**
49	NGUYEN HOAI NAM	IT Infrastucture Supervisor	5	Good	300	10.00	-	3,000	**3,000**
50	NGUYEN HOANG TRUNG	Account Manager	3	Good	620	9.83	-	6,095	**6,100**
51	NGUYEN HUY MINH	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
52	NGUYEN HUU TRONG	Assistant to General Director	1	Fair	1,500	9.79	8.35	27,210	**27,300**
53	NGUYEN MINH HIEN	Account Manager	3	Good	620	9.83	-	6,095	**6,100**
54	NGUYEN NHU Y	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
55	NGUYEN TIEN CHUNG	Hanoi SC Supervisor	3	Good	620	9.68	-	6,002	**6,100**

No.	Full Name	Position	Group	Rating	Unit Price	KPIs Coefficient	Strategic/ Managemen Bonus Points	Calculated Number of Shares	Final Number of Shares Allocated (Rounded)
56	NGUYEN TUAN HIEP	Account Manager	3	Good	620	9.83	-	6,095	**6,100**
57	NGUYEN THAI PHUC	Business Development Manager	2	Excellent	1,400	7.55	-	10,570	**10,600**
58	NGUYEN THANH TOAN	Area Sales Manager	5	Excellent	350	8.55	-	2,993	**3,000**
59	NGUYEN THI HONG DIEM	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
60	NGUYEN THI HONG HAI	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
61	NGUYEN THI HUONG	Chief Accountant C.L HN	3	Good	620	9.83	-	6,095	**6,100**
62	NGUYEN THI NHUNG	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
63	NGUYEN THI PHUONG ANH	Import Export Specialist	5	Good	300	10.00	-	3,000	**3,000**
64	NGUYEN THI THANH LOAN	Dcare Manager	1	Excellent	4,000	9.30	32.00	165,200	**165,200**
65	NGUYEN THI THUY DUONG	Commercial Manager	3	Good	620	9.68	-	6,002	**6,100**
66	NGUYEN THI TRUNG KIEN	Sales Operation Supervisor	1	Good	3,000	9.60	28.30	113,700	**113,700**
67	NGUYEN THIEN DUY	IT System Supervisor	5	Good	300	10.00	-	3,000	**3,000**
68	NGUYEN THU GIANG	Receivable Accounting Specialist	5	Good	300	10.00	-	3,000	**3,000**
69	NGUYEN THU HOAI	Accounting Director	1	Excellent	4,000	9.27	-	37,080	**37,100**
70	NGUYEN TRONG KHIEM	Business Development Manager	3	Good	620	9.70	-	6,014	**6,100**
71	NGUYEN XUAN VINH	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
72	NHU DINH NAM	Dcare Supervisor	5	Good	300	10.00	-	3,000	**3,000**
73	PHAM DUC CUONG	Acount Manager	3	Good	620	9.83	-	6,095	**6,100**
74	PHAM HOANG LONG	Customs Clearance Executive	5	Good	300	10.00	-	3,000	**3,000**
75	PHAM NGUYEN PHUONG KHUE	Corporate Affairs Manager	2	Excellent	1,400	9.65	-	13,510	**13,600**

No.	Full Name	Position	Group	Rating	Unit Price	KPIs Coefficient	Strategic/ Managemen Bonus Points	Calculated Number of Shares	Final Number of Shares Allocated (Rounded)
76	PHAM TUYET NGAN	Account Manager	3	Good	620	9.83	-	6,095	**6,100**
77	PHAM THI HOP	Operation Admin	5	Good	300	10.00	-	3,000	**3,000**
78	PHAM THI NGOC LINH	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
79	PHAM THI QUYET	HRBP Manager	1	Good	3,000	9.55	29.00	115,650	**115,700**
80	PHAM THI THANH HA	Sales Operation Supervisor	3	Good	620	9.83	-	6,095	**6,100**
81	PHAN THANH BINH	IT Infrastucture Executive	5	Good	300	10.00	-	3,000	**3,000**
82	PHAN THI NGOC HONG	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
83	QUACH THI NGA	Market Development Manager	1	Good	3,000	10.00	26.05	108,150	**108,200**
84	TANG CAM XUNG	Outbound Team Leader	3	Good	620	9.79	-	6,070	**6,100**
85	TANG THI MY HANG	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
86	TO TIEU NGỌC	Hochiminh Office Manager	1	Fair	1,500	9.60	1.00	15,900	**15,900**
87	TO TIEU YEN	Compliance Control Supervisor	3	Good	620	9.83	-	6,095	**6,100**
88	TRAN HUU TRI	Outbound Warehouse Supervisor	3	Good	620	9.78	-	6,064	**6,100**
89	TRAN KHANH HUNG	Delivery Staff (Bike)	5	Good	300	10.00	-	3,000	**3,000**
90	TRAN MINH THAO	Product Manager	3	Good	620	9.83	-	6,095	**6,100**
91	TRAN THANH HOA	Receivable Accounting Specialist	5	Good	300	10.00	-	3,000	**3,000**
92	TRAN THI BICH DAO	Chief Accountant DGW Da Nang	3	Good	620	9.83	-	6,095	**6,100**
93	TRAN THI THU HIEN	Chief Accountant VM - 1D	1	Good	3,000	9.65	28.75	115,200	**115,200**
94	TRAN THI THU NGUYET	Receivable Accounting Supervisor	1	Excellent	4,000	10.00	31.65	166,600	**166,600**
95	TRAN THU TRANG	Product Manager	3	Good	620	9.83	-	6,095	**6,100**

No.	Full Name	Position	Group	Rating	Unit Price	KPIs Coefficient	Strategic/ Managemen Bonus Points	Calculated Number of Shares	Final Number of Shares Allocated (Rounded)
96	TRAN THUY VAN	Legal Supervisor	3	Good	620	9.68	-	6,002	**6,100**
97	TRAN TRUNG TIN	Product Manager	3	Good	620	9.83	-	6,095	**6,100**
98	TRINH NGOC KHUE	Area Sales Manager	2	Good	1,000	9.10	-	9,100	**9,100**
99	TRINH NHAT MINH	Import Export Supervisor	3	Good	620	9.70	-	6,014	**6,100**
100	TRINH THI THIEN NGA	TR Senior Specialist	3	Good	620	9.68	-	6,002	**6,100**
101	TRUONG ANH KIEU	Warehouse Team Lead	5	Good	300	10.00	-	3,000	**3,000**
102	VO NGOC HOAN	Area Sales Manager	3	Good	620	9.83	-	6,095	**6,100**
103	VO THI PHUONG TRANG	Danang Office Manager	5	Good	300	10.00	-	3,000	**3,000**
104	VU NGOC HIEU	Account Manager	3	Good	620	9.83	-	6,095	**6,100**
105	VU THI MAI HAN	Chief Accountant DGW	1	Fair	1,500	9.48	8.70	27,270	**27,300**
TOTAL									**2,200,000**