

ENGLISH TRANSLATION

**PROPOSAL ON THE TRANSACTIONS BETWEEN THE  
COMPANY AND ITS RELATED PARTIES**

- Pursuant to Law on Enterprises No. 59/2020/QH14 enacted by the National Assembly on June 17, 2020 and its implementation documents;
- Pursuant to Law on Securities 54/2019/QH14 enacted by the National Assembly on November 26, 2019 and its implementation documents;
- Pursuant to the consolidated Charter of Masan High-Tech Materials Corporation dated November 22, 2019, as amended from time to time;
- Pursuant to Resolution No. 80/2021/NQ-HDQT dated March 10, 2021 of the Board of Directors of Masan High-Tech Materials Corporation,

The Board of Directors of Masan High-Tech Materials Corporation (the “**Company**”) would like to propose the 2021 Annual General Meeting of Shareholders to approve the transactions between the Company and its related parties as follows:

1. In order to achieve greater synergies by leveraging the operational platforms of the whole Masan Group, including the Company’s and those of its subsidiary companies or affiliated companies, which is expected to bring commercial and strategic benefits to the Company and its shareholders, to approve the following intercompany transactions which are entered into in compliance with laws and the value of each transaction is under the authorization of the General Meeting of Shareholders as provided in the Charter and relevant laws (the “**Related Transactions**”), including and without limitation the transactions listed below between/among the Company and (i) Masan Group Corporation, (ii) The Sherpa Company Limited and/or its subsidiary companies or affiliated companies; (iii) Masan MEATLfi Corporation and/or its subsidiary companies or affiliated companies; (iv) Masan Horizon Company Limited and/or its subsidiary companies or affiliated companies; (v) the shareholder(s) owned 51% or more of the total voting shares of the Company or the related persons of such shareholder(s); and (vi) other subsidiary companies or affiliated companies within Masan Group:
  - a. transactions of sale and purchase of goods;
  - b. transactions of transfer of ownership, right of use with respect to trademarks, innovations, technical improvements, copy rights and other intellectual properties whether registered or not;
  - c. transactions of cost sharing; pursuant to which the shared costs shall include, without limitations, information technology services costs, management costs, other services fees, and operation costs which are actually incurred, all on an arm-length basis and allocated by agreements among the companies in a transparent, fair and reasonable manner, and in accordance with market practices and compliance with applicable laws;

- d. transactions of borrowing, loan, sale and purchase of bonds issued by the Company, subsidiary companies or affiliated companies within Masan Group as mentioned in the introduction paragraph of this Item, or bonds issued by other organizations; and
- e. on the basis of optimizing the treasury and finance function of the parties, (i) transactions of guarantee, pursuant to that any company provides a guarantee for other company(ies) within Masan Group; and (ii) transactions of pledge and mortgage, pursuant to that any company uses its assets to secure for obligations of other company(ies) within Masan Group.

For the purpose of this Item, a subsidiary company or an affiliated company of a company shall mean a subsidiary company or an affiliated company as listed in the consolidated financial statements of such company from time to time.

- 2. To authorize the Chairman of the Board of Directors or the Chief Executive Officer of the Company:
  - a. to decide specific terms and conditions of the Related Transactions and agreements, contracts, documents in relation to the Related Transactions, including the amendments, supplements, termination, novation thereof (if any); and
  - b. to sign and implement the Related Transactions and agreements, contracts, documents in relation to the Related Transactions, including the amendments, supplements, termination, novation thereof (if any).

Best regards,

*Ho Chi Minh City, March 11, 2021*

**ON BEHALF OF THE BOARD OF DIRECTORS**

*/signed and sealed/*

**DANNY LE**  
**Chairman of the Board of Directors**