THANH THANH CONG – BIEN HOA JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness
Số: 13 /2026/NQ-ĐHĐCĐ	*Ho Chi Minh City, November 2nd, 2026*

RESOLUTION
OF THE ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR THE FISCAL YEAR 2025 - 2026

(Re. Approval of the Report on the activities for the fiscal year 2025 - 2026 and plan for the fiscal year 2026 - 2027 of the Audit Committee)

- *Pursuant to the Law on Enterprises No. 59/2020/QH14 adopted by the National Assembly on 17 June 2020, as amended and supplemented by Law No. 76/2025/QH15 dated 17 June 2025, and its implementing regulations;*
- *Pursuant to the Law on Securities No. 54/2019/QH14 approved by the National Assembly on November 26th, 2019, and its guiding documents;*
- *Pursuant to the Charter of Thanh Thanh Cong – Bien Hoa Joint Stock Company, as amended and supplemented from time to time;*
- *Pursuant to the Minutes of the Annual General Meeting of Shareholders for the fiscal year 2025 - 2026 No. 02/2026/BBH-ĐHĐCĐ dated 02/11/2026 of Thanh Thanh Cong – Bien Hoa Joint Stock Company (the "Company").*

RESOLVES

Article 1. Approval of the Report on the activities for the fiscal year 2025 - 2026 and plan for the fiscal year 2026 - 2027 of the Audit Committee.

(Detailed contents of the report are in Appendix attached).

Article 2. This Resolution shall take effect from the date of its signing.

The Board of Directors, the Board of Management and other relevant parties within the Company shall be responsible for implementing, overseeing and reporting on the implementation of this Resolution./.

OBO. THE GENERAL MEETING OF SHAREHOLDERS
CHAIRLADY

CÔNG TY CỔ PHẦN THÀNH THÀNH CÔNG - BIÊN HÒA
M.S.D.N: 3900244589 - C.T.C.P
TỈNH TÂY NINH

DANG HUYNH UC MY

Recipients:
- *Board of Directors;*
- *Board of Management;*
- *Archived: Corporate Secretary.*

THANH THANH CONG – BIEN HOA JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Tay Ninh, October 3rd, 2026

REPORT ON THE ACTIVITIES FOR THE FISCAL YEAR 2025 – 2026 AND ACTIVITY PLAN FOR THE FISCAL YEAR 2026 – 2027 OF THE AUDIT COMMITTEE

To: **GENERAL MEETING OF SHAREHOLDERS.**

Dear Shareholders,

Dear Annual General Meeting of Shareholders,

Pursuant to:

- *The Law on Enterprises of the Socialist Republic of Vietnam No. 59/2020/QH14 dated June 17th, 2020;*
- *Law No. 76/2025/QH15 dated June 17th, 2025 amending and supplementing a number of articles of the Law on Enterprises No. 59/2020/QH14 dated June 17th, 2020;*
- *The functions and duties of the Audit Committee as stipulated in the Company's Charter and the Regulations on Organization and Operation of the Audit Committee;*
- *The OECD Principles of Corporate Governance (Organisation for Economic Co-operation and Development);*
- *The COSO 2013 Integrated Internal Control Framework;*
- *The ERM Framework 2017 and ISO 31000:2018.*

The Audit Committee ("**AC**") of Thanh Thanh Cong – Bien Hoa Joint Stock Company (the "**Company**" or "**AgriS**") respectfully submits to the Annual General Meeting of Shareholders ("**AGM**") the report on the results of the AC's activities for the fiscal year 2025 - 2026 and its activity orientations for the fiscal year 2026 - 2027 as follows:

The AC continues to affirm its role as an independent oversight mechanism, working alongside the Board of Directors ("**BOD**") in strengthening a transparent and effective governance foundation aligned with international standards. Through its oversight, advisory and early-warning activities, the AC has provided independent opinions and recommendations, contributing to supporting AgriS in implementing its sustainable development strategy based on the three pillars of AgTech – FoodTech – FinTech.

During the fiscal year 2025 - 2026, as AgriS expanded into new business areas such as the rice and banana value chains, 6S agricultural services and high value-added F&B product lines, the AC focused on overseeing the governance, control and compliance foundations to ensure that such expansion was implemented prudently and transparently, in line with the orientation toward sustainable growth and long-term value creation.

I. Information on the Composition and Structure of the Audit Committee

The number of Independent Members of the Board of Directors serving on the AC continues to be maintained at two (02) members to ensure compliance with the Company's Charter and alignment with international corporate governance practices.

1. **Mr. Le Quang Phuc: Independent Member of the Board of Directors - Chairman of the Audit Committee**

- Date of appointment to the AC and appointment as Chairman of the AC: November 21st, 2024.
- Professional qualification: Master of Business Administration
- Professional experience:

+ Over 25 years of experience working at large enterprises in the fields of investment, construction, real estate and retail;
+ More than 17 years of management consulting experience for Vietnamese enterprises;
+ Nearly 20 years of experience as a Non-Executive/Independent Member of the Board of Directors at various joint stock companies listed on the stock market;
+ Extensive knowledge and experience in strategy, corporate governance, corporate restructuring, management and operations, management systems/policies, human resources management, and finance/investment.

- Ownership ratio of voting shares: 517,900 shares, representing 0.06%.

2. **Mr. Tran Trong Gia Vinh: Independent Member of the Board of Directors - Member of the Audit Committee**

- Date of appointment to the AC: October 27th, 2023
- Professional qualifications: Bachelor of Business Administration and Master of Economics.
- Professional experience: Many years of experience in human resources management, corporate restructuring, corporate governance and business transformation, as well as experience in business operations.
- Ownership ratio of voting shares: 521,448 shares, representing 0.06%.

II. Functions and Duties, Independence of the Audit Committee, and Responsibilities and Authority of Each Member

1. **Functions and duties of the AC:** The AC performs independent oversight and advisory functions for the BOD in the areas of corporate governance, risk management, internal control and internal audit ("IA"). Based on the expertise and experience of each member, the AC reviews and assesses material matters and provides opinions and recommendations to support the BOD in decision-making and enhancing governance effectiveness
2. **Independence:** The AC maintains the principles of independence and objectivity and does not directly participate in the Company's management and operations, ensuring that its assessments, opinions and recommendations are made objectively and are not influenced by any interests or inappropriate influence in the decision-making process.
3. **Authority:** The AC is entitled to timely access to information, records and documents and to work with relevant units and departments to obtain the necessary data for its inspection, assessment and oversight activities.
4. **Responsibilities:** Members of the AC shall be responsible in accordance with Vietnamese laws, the Company's Charter and the Regulations on Organization and Operation of the AC, and shall also be accountable to the BOD and the AGM for the performance of their oversight

and assessment functions, as well as for the opinions, conclusions and recommendations made within their authority.

In addition, the AC performs its oversight function and coordinates with the independent auditor during the audit of the Financial Statements; reviews the completeness, truthfulness and reasonableness of the disclosed financial information; and monitors the remediation of material matters recommended by the independent auditor, thereby contributing to ensuring that the Financial Statements are prepared and presented in accordance with applicable laws, accounting standards and prevailing information disclosure regulations.

III. III. Activities and Results of the Audit Committee for the fiscal year 2025 - 2026

1. Meetings of the Audit Committee

During the fiscal year 2025 - 2026, the AC held seven (07) meetings. Details of the meetings are as follows:

No.	Meeting date	Discussion contents	Voting ratio
1	04/07/2025	- Discussed the activity orientations for the fiscal year 2025 - 2026, focusing on enhancing the quality of oversight, strengthening the monitoring of post-audit remediation, and improving the risk control mechanism. - Discussed the strategic orientation for the development of IA for the 2026 - 2030 period.	100%
2	29/08/2025	- Discussed the implementation plan for the AC and IA model at ComC in preparation for the IPO roadmap. - Agreed to additionally participate in providing advice on the Regulations on Oversight Activities of the BOD led by the Sustainability Committee.	100%
3	08/01/2026	- Assessed IA activities for the first six months of the fiscal year and agreed on the IA plan for the remaining six months of the fiscal year 2025 - 2026. - Provided consultation on developing the coordination mechanism under the Three Lines Model. - Discussed potential risks relating to compliance with the Law on Social Insurance and ESG commitments.	100%
4	17/04/2026	- Reviewed the implementation of IA activities in Q3 of the fiscal year 2025 - 2026. - Discussed and agreed on certain principles regarding IA professional documents falling within the AC's issuance authority. - Agreed on the method for measuring KPIs and the operating budget of the AC (including IA) under the BOD.	100%

No.	Meeting date	Discussion contents	Voting ratio
		- Initiated the development of the IA activity plan for the fiscal year 2026 - 2027.	
5	07/05/2026	- Discussed the Action Plan and Budget Plan for the fiscal year 2026 - 2027. - Reviewed and discussed the contents of the draft IA Manual. - Agreed to complete all foundational documents in accordance with Decree No. 05/2019/ND-CP on internal audit. - Agreed on the contents of the Regulations on the coordination mechanism under the Three Lines Model.	100%
6	04/06/2026	- Updated the AC's Action Plan for the fiscal year 2025 - 2026 to closely align with the functions and duties stipulated in the Regulations on Organization and Operation of the AC. - IA coordinated with Finance and Accounting and the Corporate Secretary to review and finalize the Financial Statements approval process.	100%
7	09/07/2026	- Summarized IA activities for the fiscal year 2025 - 2026. - Identified advantages and difficulties and made several proposals for support from the BOD, AC and Board of Management ("BOM"). - Discussed the orientation of IA activities for the fiscal year 2026 - 2027.	100%

2. Activities and Results of the Audit Committee

During the fiscal year 2025 - 2026, the AC assessed that it had fully performed its functions and duties in accordance with the Regulations on Organization and Operation of the AC and closely followed the Action Plan approved by the BOD. The AC organized meetings, working sessions and oversight activities within its authority, ensuring independence, objectivity and timeliness in reviewing and assessing matters within its scope of responsibility. At the same time, the AC directed, supervised and supported IA in implementing the audit plan, monitored the implementation of post-audit recommendations and handled matters under the AC's

responsibility in a timely manner, thereby contributing to enhancing the effectiveness of control, risk management and compliance across the Company.

a. Oversight of the Activities of the Company, the BOD and the BOM

- Participated in BOD meetings and engaged in discussions with the BOD and BOM to understand material matters, identify risks and assess their impacts on the Company's financial and business activities and development objectives.
- Conducted independent oversight of the Company's management and operations, Financial Statements, and contracts/transactions with related parties to ensure compliance with applicable laws, the Company's Charter, resolutions of the General Meeting of Shareholders and the BOD, and internal regulations; promptly provided the BOD with information on potential risks and made appropriate recommendations.
- Maintained regular coordination with the BOD, BOM, IA, the independent auditor and relevant functions through meetings and reports to ensure the timely, complete and objective exchange of information.

b. Review of Financial Statements and Oversight of information disclosure

- Reviewed quarterly, semi-annual and full-year Financial Statements to ensure their reliability prior to disclosure.
- Based on the results of the independent audit and the AC's oversight activities, the AC assessed that the Financial Statements for the fiscal year 2025 - 2026 were prepared truthfully and reasonably and in compliance with applicable accounting standards and regulations, with no material matters requiring attention noted.
- Oversaw information disclosure and assessed that the Company had fully complied with information disclosure regulations and consistently applied its accounting policies and principles throughout the fiscal year.

c. Assessment of related party transactions

- Oversaw the identification and review of related party transactions to ensure compliance with applicable laws, the Company's Charter and internal corporate governance regulations. Apart from remuneration, salaries and benefits approved by the AGM and the BOD within their respective authority, the AC noted that during the fiscal year 2025 - 2026, the Company and its subsidiaries and other companies in which the Company holds control over more than 50% of charter capital did not enter into any other special material transactions with Members of the BOD, the BOM and their affiliated persons.
- Related party transactions were within the scope approved in principle by the BOD *(with a value of less than 35% of the total asset value according to the latest Financial Statements)*, served the Company's business and financial activities, and were conducted on an arm's-length basis and at market prices, with proper approval authority and information disclosure in accordance with applicable regulations.
- No unusual transactions, transactions indicating conflicts of interest, or transactions adversely affecting the interests of the Company and its shareholders were identified. The AC continued to recommend strengthening the identification, disclosure and oversight of related party transactions to enhance transparency in line with good corporate governance practices.

d. Oversight of Internal Audit Activities

- Organized meetings and directed IA to develop its Action Plan, including the operating budget and IA plan based on material risk orientations. The IA plan was consulted with the BOM and

the Risk Management Committee before being submitted to the BOD for approval, ensuring alignment with AgriS's operating model.

- The AC assessed that IA activities were implemented in accordance with the orientations and plan approved by the BOD, and that audit approaches and procedures were carried out in line with international practices and in compliance with applicable laws.
- The AC noted that IA, in its role as the third line under the Three Lines Model within AgriS's risk management and internal control system, effectively performed its independent oversight and assessment functions. During the fiscal year, IA completed 100% of the approved audit plan, including audits of environmental management, occupational safety at factories/projects, and the management and implementation of procurement packages under key investment projects; conducted periodic reviews of the Financial Statements; and completed/updated five (05) foundational documents for IA activities. Post-audit recommendations were proactively acknowledged by the relevant units and remediation measures were implemented, while the BOM directed and monitored their implementation, thereby contributing to enhanced transparency and supporting AgriS's sustainable development.

e. Oversight of Independent Audit activities

- On November 13th, 2025, the Company issued the Process for Oversight of Independent Audit and Review of Financial Statements, which establishes the process for selecting and overseeing the independent auditor conducting the audit. The process was developed in compliance with Vietnamese laws, Vietnamese Accounting Standards and Vietnamese Standards on Auditing to ensure that the audit is conducted in accordance with the scope, standards and requirements under the audit engagement:
  + Accordingly, the AC reviews and recommends a list of independent audit firms for the BOD to submit to the AGM for approval. The AGM approves the list and authorizes the BOD to select one independent audit firm from the approved list. Based on the results of its review and assessment, the AC advises the BOD on the selection of the independent auditor to audit the Company's Financial Statements.
  + Oversight is conducted throughout the audit process, from discussing and agreeing on the audit plan; monitoring implementation against the agreed scope, progress and schedule; recording changes and arising matters; to reviewing the draft Audit Report, findings, conclusions, recommendations and adjusting entries proposed by the independent auditor in relation to the Financial Statements. The oversight results are reported to the AC and submitted to the BOD together with the Financial Statements for consideration and approval.
- During the fiscal year 2025 - 2026, the AC advised the BOD on four (04) independent audit firms for submission to the AGM for approval and subsequently advised on the selection of Ernst & Young Vietnam Limited (E&Y) as the independent auditor of the Company's Financial Statements. E&Y completed the audit within the scope and timeline stipulated in the engagement, complied with professional standards, coordinated effectively with AgriS, and contributed to enhancing the transparency, truthfulness and reliability of the Financial Statements.
- List of audit firms for the last five years:
  1. Fiscal year 2021 - 2022: Ernst & Young Vietnam Limited
  2. Fiscal year 2022 - 2023: Ernst & Young Vietnam Limited
  3. Fiscal year 2023 - 2024: Ernst & Young Vietnam Limited
  4. Fiscal year 2024 - 2025: Ernst & Young Vietnam Limited

5. Fiscal year 2025 - 2026: Ernst & Young Vietnam Limited

The independent auditor's opinion on the Separate and Consolidated Financial Statements was: **"True and fair."** The AC agrees with the independent auditor's assessment of the truthfulness and reasonableness of the Financial Statements.

f. Other Activities of the Audit Committee

- During the fiscal year 2025 - 2026, the AC led the development and oversaw the implementation of the IA Development Strategy across the system for the 2025 - 2030 period, based on a model combining centralized management and flexible decentralization, in line with the IPO roadmap.
- At the same time, the AC coordinated with the Risk Management Committee and the BOM to discuss risk orientations for the fiscal year and agree on coordination principles under the Three Lines Model, with a view to enhancing the risk management, internal control and compliance framework.

IV. Activity Orientations of the Audit Committee for the fiscal year 2026 - 2027

- Enhance the audit operating foundation by directing IA to develop and issue key procedures, including the Related Party Transaction Review Process and the Process for Management of Outsourced IA Services/Experts, to standardize implementation methods and enhance audit effectiveness.
- Strengthen the oversight and review of Financial Statements, including quarterly, semi-annual and full-year Financial Statements; assess related party transactions; advise the BOD on the selection of the independent auditor for the fiscal year 2026 - 2027; and conduct thematic audits in key areas and projects.
- Enhance IA's advisory and early-warning role by strengthening communication on new regulations and the Three Lines Model; participate in providing advice and identifying risks during strategy implementation together with the Risk Management Committee..
- Develop the capabilities of the IA team and encourage participation in specialized training programs in accordance with international standards on internal audit, ESG and other relevant professional areas.

On behalf of the AC, I would like to express my sincere appreciation to the Shareholders for your trust. We are committed to continuing to perform our duties with the highest sense of responsibility, contributing to the sustainable development of the Company.

Respectfully./.

ON BEHALF OF THE AUDIT COMMITTEE

CHAIRMAN

LE QUANG PHUC