THANH THANH CONG – BIEN HOA JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness
Số: 14 /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 Risk Management 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 Risk Management 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 THANH CÔNG - BIÊN HÒA 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 RISK MANAGEMENT COMMITTEE

To: **THE GENERAL MEETING OF SHAREHOLDERS.**

The Risk Management Committee ("RMC") of Thanh Thanh Cong – Bien Hoa Joint Stock Company (the "Company" or "AgriS") respectfully submits to the General Meeting of Shareholders ("GMS") the following report on the RMC's activities for fiscal year 2025 - 2026 and action plan for fiscal year 2026 - 2027:

PART I – REPORT ON ACTIVITIES FOR FISCAL YEAR 2025 - 2026

1. Overview – Operating environment

Fiscal year 2025 - 2026 was marked by continued significant volatility in the business environment. Geopolitical conflicts, changes in tariff policies, fluctuations in commodity and energy prices, extreme weather, cybersecurity risks and misinformation placed further pressure on AgriS's operations, from raw material growing areas, production and supply to sales markets and cash flows.

At the same time, changes to the organizational model, business expansion and the implementation of investment and transformation programs increased the demands on the allocation of responsibilities, delegation of authority, coordination among units and data quality. In this context, risk management focused on matters that could directly affect raw material supplies, production, markets, finance, technology and corporate reputation.

2. Role and coordination arrangements of the Risk Management Committee

The RMC supports the Board of Directors ("BOD") by providing advice, conducting in-depth reviews and overseeing material risks. The BOD provides direction and the highest level of oversight of the risk management system and approves policies and risk appetite; the Chief Executive Officer and Executive Management organize implementation and decide on risk treatment measures within their authority.

The Risk Management, Process and Compliance unit ("RPC") serves as the specialist focal point, providing guidance, coordination, critical review, oversight, warnings and consolidated reporting. Operating units and risk owners are responsible for identifying, assessing, controlling, treating and monitoring risks within their respective areas. The Audit Committee and Internal Audit independently assess the suitability and effectiveness of the risk management and internal control systems.

3. Results of the Risk Management Committee's activities

a. Enhancement of risk management policies and foundations

During the fiscal year, work to enhance risk management policies included updating and refining the Risk Measurement Scale and the risk management policy framework; issuing the Risk and Control Self-Assessment (RCSA) Procedure; and completing the Risk Bank.

According to the activity report dated 30 July 2026, the content of the Risk Appetite Statement for fiscal year 2026 - 2027 had been completed and was being prepared for submission to the BOD for approval; the Risk Register for fiscal year 2026 - 2027 had also been developed. Submission for approval, issuance and communication remained part of the action plan for fiscal year 2026 - 2027.

b. Oversight of risk management activities

The RMC oversaw risk management operations, particularly operational risks arising in the context of geopolitical crises; monitored the implementation of the RCSA Procedure; and synchronized risk management data.

Priority material risks included commodity price volatility, financial and liquidity pressures and potential supply chain disruptions, as well as risks associated with business model transformation, environmental, social and governance (ESG) compliance requirements, operational fraud and cybersecurity.

The monitoring report as at 30 June 2026 recorded breaches of key risk indicator (KRI) thresholds primarily in project governance, progress in meeting conditions precedent, legal matters and corporate reputation at Head Office (HO); and operational efficiency, costs, business forecasting quality and performance optimization at the Production Center (ProC) and Commercial Center (ComC). Areas requiring further improvement at ProC included overall equipment effectiveness (OEE), the sugar recovery ratio relative to cane paid for on a 10 CCS equivalent basis, and the proportion of slow-moving and obsolete (SLOB) raw materials and packaging for new products.

c. Strengthening business continuity capabilities

Business continuity management work included completing the framework component relating to information technology disaster recovery (IT DRP) and developing the Disaster Recovery Plan (DRP). This work was undertaken alongside oversight of operational risks and the ability to respond to disruptions.

d. Compliance oversight and receipt of violation reports

The RMC oversaw training for Compliance Ambassadors and the rollout of compliance management training for managers. The synchronization of compliance data and management reporting through Dashboards was completed in January 2026.

The Committee also organized communication on whistleblowing (WB) channels and procedures for receiving and reporting violations; and provided oversight and advice to RPC in verifying reported violations and making recommendations on such cases.

4. Matters requiring continued monitoring and improvement

Based on monitoring results, risk categories with high impact and a high likelihood of occurrence continued to receive priority monitoring and targeted control plans. The focus was on improving risk profiles and warning indicators to reflect actual operations more accurately, synchronizing data and standardizing Dashboards to track trends and support decision-making.

PART II – ACTION PLAN FOR FISCAL YEAR 2026 - 2027

For fiscal year 2026 – 2027, the RMC aims to move from reactive risk management toward proactive, quantitative and predictive risk management, supporting operational stability and the implementation of AgriS's growth strategy.

The guiding principle is that integrity, value and reputation must not be compromised through risks relating to health, safety, quality or non-compliance with the law. At the same time, risk is treated as a variable to be optimized in implementing the strategy. The three priority categories are strategic risks; supply chain risks associated with geopolitics; and transformation and people risks.

On this basis, the RMC has identified the following key tasks:

Task 01: Finalize the risk management framework and annual risk profiles

- Refine the Risk Appetite Statement for fiscal year 2026 - 2027, provide advisory input and submit it to the BOD for approval and issuance; organize internal communication following issuance. Under the plan, this work starts in June 2026 and is scheduled for completion in July 2026.
- Coordinate with RPC to support and guide units in identifying, assessing and promptly updating risks arising from economic, political and market developments; complete issuance of the Risk Register for fiscal year 2026 - 2027 after approval of the Risk Appetite Statement, in accordance with the planned July 2026 timeline, and continue updating it as circumstances change.
- Embed risk appetite in operations by linking it to the material risk register, defining monitoring thresholds, responsibilities when risks approach or exceed thresholds, and mechanisms for reporting and handling exceptions; apply it when reviewing material projects, transactions and decisions.

Task 02: Improve oversight quality and progressively digitalize risk management

- Oversee and promote the enhancement of risk monitoring tools and the updating and retrieval of periodic reporting data; standardize Dashboards, centralize the management of risk profiles, and track action plans, responsibilities and deadlines.
- Review the quality of risk profiles and develop KRIs by clarifying affected objectives, risk owners, existing controls, treatment plans, data sources, update frequency, warning thresholds and actions upon threshold breaches. Strengthen monitoring of weather, commodity and energy prices, tariffs, geopolitics, supply, cybersecurity and information affecting reputation.
- Study and progressively transition to digital risk reporting in line with the established enterprise risk management (ERM) roadmap, including electronic governance, risk and compliance (eGRC). Digitalization will be aligned with the readiness of data and systems.

Task 03: Support risk management at the Centers

- For the Agricultural Center (AgriC): support the development of the Risk and Control Matrix in the context of the transformation of the business and operating models; develop Risk Management Regulations and a Compliance Management Framework based on HO's common framework.
- For ProC: support risk assessments for key projects; provide comments and critical reviews of projects as they arise.
- For ComC: complete the Risk Bank for fiscal year 2026 – 2027; finalize the draft Business Continuity Plan for a customer relationship management (CRM) system outage during operations, with a view to its issuance; communicate the plan to affected parties.

Task 04: Enhance the effectiveness of compliance management

- Coordinate with RPC at HO and the Centers to establish priority compliance obligations, control frameworks and simple, visual compliance checklists; incorporate compliance indicators into key performance indicators (KPIs) and performance recognition and reward mechanisms.
- Report on the results of the previous fiscal year's Compliance Ambassador program and submit a proposal to continue the program in fiscal year 2026 – 2027; promote a culture of compliance led by senior management, ensuring that no person or area is exempt from scrutiny when incidents are addressed.

Task 05: Manage transformation risks and standardize operations

- Coordinate with relevant units to renew internal communication on transformation; assess the level of adaptation to systems, develop retraining and transformation training roadmaps; and establish mechanisms linking employee benefits to transformation outcomes.
- Finalize internal regulations, key end-to-end operating processes and cross-Center processes to limit operational disruptions; refine the delegation of authority from AgriS to the Centers and business units and clarify coordination responsibilities.

Task 06: Strengthen crisis risk management and response capabilities

- Regularly update and analyze risks relating to input costs, supply disruptions, logistics and shortages of auxiliary materials; coordinate with the Crisis Management Board, Subcommittees and specialist units to consider responses appropriate to actual developments.
- Consider increasing safety stocks of non-substitutable supplies, diversifying supply sources, reducing reliance on imported fertilizers, optimizing transport methods and using financial hedging measures. Strengthen agricultural extension services, support farmers in adopting farming techniques that use inputs efficiently, and assess the effectiveness of related projects.
- Review scenarios that could cause major disruptions, including natural disasters, disruptions to raw material growing areas, energy and supply, plant incidents, cyberattacks, product quality incidents and communication crises; clarify coordination leads, authority, resources to be maintained, communication plans and recovery procedures.

Task 07: Align risk management activities with AgriS's development strategy

- Organizational model: standardize the risk management framework across the organization; monitor compliance with the delegation of authority matrix, limiting overlapping responsibilities, accountability gaps and breakdowns in coordination among Centers and services. The plan targets a 90% ERM framework alignment rate, with a warning threshold below 80%; key Centers and departments must fully meet the framework standards.
- Trade and international cooperation: review compliance requirements relating to imports and exports, trade remedies and technical barriers; coordinate oversight of foreign exchange and cross-border payment risks and participate in the critical review of partner capability assessments before investment or commercial agreements are signed. The plan targets zero serious violations; the tolerance limit is a maximum of 02 minor incidents per year, remedied within 48 hours, with no acceptance of repeated errors relating to export standards.
- Sustainable development: coordinate climate risk management in raw material growing areas, develop early warnings and adaptation plans; link ESG data disclosure to independent review

by Internal Audit and consider engaging external auditors when necessary. The plan targets completion of 85% of quarterly ESG commitment milestones, with a tolerance of no more than 10%.

- Workforce: coordinate monitoring of key personnel risks, engagement levels and training roadmaps for risk management and compliance skills; link risk management KPIs to competency assessments. The plan targets 85% of key personnel meeting transformation competency standards, with a minimum level of 75%; the remainder must have a clear supplementary training roadmap.
- Capital efficiency and enterprise value: participate in assessing the efficiency of capital use in major investment projects with reference to risk-adjusted returns; standardize risk information and enhance its transparency. The plan targets new project ROI at 90% of the strategic plan, allowing a maximum shortfall of 10% under volatile market conditions; projects should not be halted immediately because of short-term price fluctuations, but controls must be applied before further capital is committed.

Task 08: Maintain coordination, monitoring and reporting arrangements

- The RMC will coordinate with RPC at HO, the Centers and functional units to implement ongoing tasks from July 1st, 2026 to June 30th, 2027 in accordance with the plan; monitor progress through Risk Dashboards, compliance checks, RPC's monthly reports and quarterly and semi-annual reports that include progress assessments.
- Use the three-line coordination mechanism and establish KRI-linked activation thresholds to trigger coordinated action when fluctuations exceed thresholds. Within acceptable tolerances, Executive Management will act within its authority; cases reaching critical warning thresholds will be subject to the corresponding coordination and oversight arrangements.
- Maintain crisis risk management throughout the fiscal year or until the crisis ends and operations return to normal; report quarterly at BOD meetings and provide prompt reports when unusual developments occur or AgriS's operations are materially affected.

The RMC respectfully submits the above report on its activities for fiscal year 2025 - 2026 and action plan for fiscal year 2026 - 2027 to the GMS for consideration.

We wish all distinguished delegates and shareholders good health and the Meeting every success.

FOR AND ON BEHALF OF
THE RISK MANAGEMENTCOMMITTEE

CHAIRMAN

HOANG MANH TIEN