



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

Address: 85-87 Lac Hong, Rach Gia Ward, An Giang Province

Phone: (0297) 3863491 Website: www.kigimex.com.vn

INVITATION LETTER

ATTENDING THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS

Pursuant to the Charter and organization of Kien Giang Import-Export Joint Stock Company, the Board of Directors of the Company would like to invite shareholders to attend the Annual General Meeting of Shareholders in 2026 as follows:

1. Time of the meeting: 14:00, April 25, 2026 (Saturday)

2. Location: At the Company's headquarters No. 85-87 Lac Hong Street, Rach Gia Ward, An Giang

3. Contents of the congress:

The content of the documents of the 2026 Annual General Meeting of Shareholders is posted and updated by the Company on the website: www.kigimex.com.vn, Shareholder Relations section and sent in printed copies to shareholders when attending the General Meeting.

4. Registration for the meeting:

In order to prepare facilities to welcome delegates, please register to attend the General Meeting of Shareholders at the Company or send the Registration Form to the following address before **April 22, 2026**.

5. Authorization to attend the congress:

If you authorize another person to attend the General Meeting, please fill in the form of Power of Attorney to attend the General Meeting or other forms as prescribed by civil law and send the signed Power of Attorney to the address below before **April 22, 2026** or present it when the Authorized Person attends the General Meeting.

(Note: The power of attorney must clearly state the name of the authorized individual or organization and must contain the number of authorized shares. The power of attorney must be the original, with a live signature. In case of receiving authorization from shareholders of organizations, the Power of Attorney must bear the seal of the authorizing organization.)

6. Texting address and support contact:

Kien Giang Import-Export Joint Stock Company

- Address: No. 85-87 Lac Hong Street, Rach Gia Ward, An Giang

- Phone: (0297) 3863491 - Fax: (0297) 3862309

- Contact: Mr. Tran Cong Ly-Mobile: 0982572121- Email: congly@kigimex.com.vn

7. Shareholders or authorized persons attending the General Meeting should bring the following documents:

- Notice of invitation to the meeting and Power of Attorney (if any).

- CCCD card/Passport or a valid copy of the organization's Business Registration Certificate.

Sincerely./.



**TM. BOARD OF DIRECTORS
CHAIRMAN**

Bạch Ngọc Văn

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

**REGISTRATION FORM FOR ATTENDANCE AT MEETINGS OR
AUTHORIZATIONS
ATTENDING THE ANNUAL GENERAL MEETING OF SHAREHOLDERS IN
2026**

To: Kien Giang Import-Export Joint Stock Company

Shareholder Name:.....

Legal representative (*only applicable to organizational shareholders*):.....

ID card/passport/business registration number:..... issued the date.....fare.....

Address: Phone:.....

Total number of shares represented or owned: shares.

(Shareholders select one of the two items below, check the appropriate box)

1. REGISTER TO ATTEND THE MEETING

2. AUTHORIZE YOU BELOW

Mr./Mrs.:

ID card/Passport number:..... issued date..... Thank.....

Address: Phone:.....

In case shareholders are unable to attend and cannot authorize others, please authorize members of the company's Board of Directors according to the list below:

Anonymous	Full name	Position	Tick	Number of authorized shares
1	Bach Ngoc Van	Chairman of the Board of Directors		
2	Duong Thi Thanh Nguyet	Standing Vice Chairman of the Board of Directors		
3	Mai Thanh Cong	Vice Chairman of the Board of Directors		
4	Pham Minh Trung	Member of the Board of Directors		
5	Trần Tú Khanh	Member of the Board of Directors		

(Note: Please mark (X) next to the name of the member that you choose to authorize, only choose to authorize one person the entire number of shares owned; in case you want to authorize more than one person, please specify the number of authorized shares for each member)

Authorization contents:

The Authorized Party represents the Authorized Party to attend the 2026 Annual General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company to perform all rights and obligations at the General Meeting of Shareholders related to the number of authorized shares.

We are fully responsible for this authorization and commit to strictly comply with the current provisions of the Law and the Charter of Kien Giang Import-Export Joint Stock Company and do not have any complaints later.

Note:

- *The authorized person is not allowed to delegate the number of shares owned by himself and/or the authorizer to another person, and must bring his or her ID card/ID card/passport to attend the meeting.*
- *This power of attorney is only valid when it is a power of attorney with the live signatures of both parties, for receiving authorization from the shareholders of the organization, the seal of the authorizing organization is required. This power of attorney will expire when the 2026 Annual General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company ends.*

Shareholders/Authorizers <i>(Sign and clearly state your full name, stamp if any)</i>, date..... Month 2026 Authorized person <i>(Sign and specify full name)</i>
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Note: If the authorizer or the authorized person is an organization, it must have the signature of the legal representative and the seal of the organization.



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PROGRAM ANNUAL GENERAL MEETING OF SHAREHOLDERS IN 2026 (Starts at 14:00 on April 25, 2026)

Time	Contents
14h00 - 14h30	Welcoming guests and checking the status of delegates and shareholders: <ul style="list-style-type: none">- Welcoming delegates and shareholders; Check the qualifications of delegates, distribute voting papers, voting cards and documents of the Congress.
14h30 - 15h00	Opening of the Congress: <ul style="list-style-type: none">- Declaration of reasons, introduction of participants to the Congress;- Report on checking the qualifications of delegates to attend the Congress;- Introducing and approving the list of presiding delegations, appointing the Secretariat and electing the Vote Counting Committee;- Approved the Working Regulations (voted by the University);Approved the program of the Congress (voted by the University).
15h10 - 15h30	Presentation of reports: <ul style="list-style-type: none">- Report on the activities of the Board of Directors in 2025 and the orientation of tasks in 2026; Report on the activities of the Supervisory Board in 2025 and the orientation of tasks in 2026.
15h30 - 16h00	Reports submitted to the Congress: <ul style="list-style-type: none">- Approved the audited 2025 Financial Statements;- Production, business and investment plan in 2026;- Profit distribution plan in 2025 and profit distribution plan in 2026;- The salary and remuneration fund to be implemented in 2025 and the plan for the salary and remuneration fund in 2026;- Approving the list of independent auditing firms and selecting auditing firms for financial statements in 2026;- Performing contracts and transactions between the Company and related persons under the competence of the Board of Directors of the Company;- Amending and supplementing the Company's Charter of organization and operation;- Amending and supplementing the Internal Regulations on corporate governance and the Regulation on operation of the Board of Directors;

	<p>- Amending and supplementing the Regulation on operation of the Control Board;</p> <p>Dismissal of members of the Board of Directors, Supervisory Board for the term 2021 – 2026 and list of candidates for members of the Board of Directors and Supervisory Board for the term 2026 – 2031.</p>
16h00 - 16h10	- The congress discusses and votes on each issue.
16h10- 16h20	Counting votes and approving the results of vote counting.
16h20 - 16h40	<p>Election of the Board of Directors, Supervisory Board:</p> <p>- Approving the Regulation on nomination, candidacy and election of members of the Board of Directors and the Supervisory Board for the term 2026 – 2031;</p> <p>Conduct the election of the Board of Directors and the Supervisory Board for the term 2026 – 2031.</p>
16h40 – 16h50	Take a break and count votes.
16h50 – 17h00	The vote counting committee announces the election results.
17h00 - 17h20	<p>- Invitation to speeches of the Corporation's leaders;</p> <p>- The Secretariat reads the draft Minutes and Resolutions of the General Meeting of Shareholders;</p> <p>The General Meeting voted to approve the content of the Minutes and Resolutions of the 2026 Annual General Meeting of Shareholders.</p>
17h20 – 17h30	Closing Statement of the Congress.



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No.: QG-C-XNK-HĐDQT

An Giang, April 25, 2026

Draft

WORKING REGULATIONS ANNUAL GENERAL MEETING OF SHAREHOLDERS 2026

Pursuant to the Law on Securities No. 54/2019/QH14 dated November 26, 2019;
Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020;
Pursuant to the Government's Decree 155/2020/ND-CP dated 31/12/2020 detailing the implementation of a number of articles of the Law on Securities;
Pursuant to the Charter of organization and operation of Kien Giang Import-Export Joint Stock Company.

In order to ensure that the 2026 Annual General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company takes place successfully, the Board of Directors develops regulations, working principles, conduct, and voting in the General Meeting for the General Meeting of Shareholders to approve as follows:

1. Purpose

- Ensure that the order and principles of conduct and voting at the Annual General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company take place in accordance with regulations and are successful.
- The Resolutions of the General Meeting of Shareholders express the unified will of the General Meeting of Shareholders, meet the aspirations and interests of shareholders and in accordance with the law.

2. Audience and scope

- Subjects: All shareholders, representatives (*authorized persons*) and guests attending the Annual General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company must comply with the provisions of this Regulation, the Company's Charter and current provisions of law.
- Scope of application: This Regulation is used for the organization of the 2026 Annual General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company.

3. Acronym Explanation

- | | |
|-------------|--|
| - Company | Kien Giang Import-Export Joint Stock Company |
| - HĐQT | Board of Directors |
| - BKS | Supervisory Board |
| - ĐHĐCĐ | General Meeting of Shareholders |
| - BTC | Organizing Committee |
| - Delegates | Shareholders, authorized representatives of shareholders |
| - Congress | General Meeting of Shareholders |

4. Contents of the Regulation

4.1. Conditions for conducting the General Meeting of Shareholders (Article 19 of the Company's Charter)

- The General Meeting of Shareholders of the Company shall be conducted when the number of delegates attending the meeting exceeds 50% of the total votes.

- In case the first meeting does not meet the above conditions, the notice of invitation to the second meeting shall be sent within 30 days from the date of the intended first meeting. The second General Meeting of Shareholders shall be held when the number of delegates attending the meeting represents 33% or more of the total votes.

- In case the second meeting is not eligible to be held as mentioned above, the notice of invitation to the third meeting must be sent within 20 days from the date of the intended second meeting. The third General Meeting of Shareholders is conducted regardless of the total number of votes of shareholders attending the meeting.

4.2. Conditions for shareholders to attend the General Meeting

Shareholders with voting rights of the Company according to the closing list on **March 19, 2026** have the right to attend the General Meeting of Shareholders; can directly attend or authorize their representatives to attend. In case there is more than one authorized representative as prescribed by law, the number of shares and the number of votes of each representative must be specified.

4.3. Guests at the Congress

- As managerial positions of the Company, guests and members of the Organizing Committee of the General Meeting are not shareholders of the Company but are invited to attend the General Meeting.

- Guests do not participate in speaking at the General Meeting (unless invited by the Chairman of the General Meeting or having registered in advance with the Organizing Committee of the General Meeting and agreed by the Chairman of the General Assembly).

4.4. Delegates attending the Congress must comply with the following regulations

- Be punctual, dress politely, formally, comply with security checks (if any), identification documents, etc. at the request of the Organizing Committee of the Congress.

- Receive documents and papers for the Congress at the reception department in front of the Congress hall.

- Late shareholders have the right to register immediately and then have the right to participate and vote right at the General Meeting. The Chairman is not responsible for stopping the General Meeting to allow shareholders to arrive late to register to attend; The voting results of issues that have been voted on before such delegates come to attend will not be affected.

- Leave the phone in vibrating mode or turn it off, and when necessary, go outside to talk.

- Do not smoke, keep order in the Congress room.

- Comply with the regulations of the Organizing Committee and the Chairman of the Congress.

- In case a delegate fails to comply with the regulations on inspection or the above-mentioned measures and regulations, the Chairperson, after careful consideration, may

refuse or expel the aforementioned delegates from the place where the Congress takes place in order to ensure that the Congress takes place normally according to the planned program.

4.5. Chairman and Presiding Delegation

- The presiding delegation consists of 05 people, including 01 presiding judge and no more than 04 members. The Chairman of the Board of Directors of the Company presides. The presiding officer shall administer the work of the General Meeting according to the contents and programs approved by the General Meeting of Shareholders.

- In case the Chairman of the Board of Directors is absent or temporarily incapacitated, the remaining members of the Board of Directors shall elect one of them to chair the meeting on the principle of majority. In case of failure to elect a person to be the Chairperson, the Head of the Executive Control Board shall allow the General Meeting of Shareholders to elect the Chairperson of the meeting from among the participants and the person with the highest votes shall be the Chairman of the meeting.

- In other cases, the signatories shall convene the General Meeting of Shareholders so that the General Meeting of Shareholders elects the Chairman of the meeting and the person with the highest vote to be the Chairman of the meeting.

- Tasks of the presiding delegation:

+ To administer the activities of the Company's General Meeting of Shareholders according to the expected program of the Board of Directors approved by the General Meeting of Shareholders;

+ Guide the delegates and the Congress to discuss the contents of the program;

+ Submit drafts and conclusions on necessary issues for the Congress to vote on;

+ Answer the issues requested by the Congress;

+ Solve problems arising during the Congress.

- Working principles of the presiding delegation: The presiding delegation works according to the principle of collectivity, democratic centralization, and decision by majority.

4.6. Secretary of the Congress

- The Chairman of the Congress shall appoint one or several persons to act as the Secretary of the Congress.

- Duties and powers:

+ Fully and truthfully record the content of the congress;

+ Receipt of speech registration forms from delegates;

+ Prepare the Minutes of the meeting and draft the Resolution of the General Meeting of Shareholders;

+ Assist the Chairman in disclosing information related to the General Meeting of Shareholders and notifying the Shareholders in accordance with the law and the Company's Charter.

- The chairperson and the secretary of the general meeting have the right to take necessary measures to conduct the meeting in a reasonable, orderly manner, in accordance with the approved program and reflect the wishes of the majority of the

participants.

4.7. Delegate Eligibility Examination Board

- The Organizing Committee of the congress appoints 02 people to be the Delegate Eligibility Examination Committee to serve the congress, including: 01 Head and 01 member.

- Tasks of the Delegate Eligibility Examination Board:

+ Check the eligibility and situation of shareholders and shareholder representatives attending the meeting;

+ The Head of the Delegate Eligibility Examination Committee shall report to the general meeting on the situation of shareholders attending the meeting. If the meeting has the number of shareholders and authorized representatives who have the right to attend the meeting according to the provisions of Article 141 of the Law on Enterprises, and the representatives of the full number of shares have the right to vote to attend, the General Meeting of Shareholders of the Company shall be held.

4.8. Vote Counting Committee

- The Vote Counting Committee is recommended by the Chairman of the Congress for approval by the Congress by holding up the Voting Card.

- Tasks of the Vote Counting Committee:

+ Disseminate principles, rules, and guidance on voting methods;

+ Checking and recording voting slips, making a record of vote counting, announcing the results and forwarding the minutes to the Chairman for approval of the voting results;

+ Promptly notify the voting results to the Secretary;

+ Consider and report to the congress on cases of violation of voting rules, or written complaints about voting results.

4.9. Speech at the congress

- When delegates attending the congress wish to express their opinions, they must obtain the consent of the Chairman of the congress. Delegates should make statements that should be concise, avoid duplication and correct key contents to be discussed, in accordance with the content of the program approved by the Congress or send written comments to the Secretary of the Congress to summarize and report to the Chairman.

- The chairman of the meeting will arrange for delegates to speak in the order of registration, and at the same time answer questions of shareholders at the meeting or record the answer later in writing.

4.10. Vote to approve issues at the general meeting

4.10.1. Principle

- All issues in the agenda and content of the general meeting must be discussed and voted on publicly by the General Meeting of Shareholders.

- The voting cards and voting papers are printed, stamped and sent directly to the delegates at the general meeting (*enclosed with a set of documents to attend the General Meeting of Shareholders*). On the voting card and the voting slip, the delegate's code, full name, number of shares owned and authorized to vote of such delegate.

- The form of voting is as follows:

+ Voting in the form of holding up a voting card: This form is used to approve issues such as: Congress program; Working regulations at the congress; Vote Counting Committee; approving the Minutes and Resolutions of the General Meeting of Shareholders and other contents at the general meeting (*if any*);

+ Voting by filling out the Voting Form: This form is used to approve the following issues: Report on the activities of the Board of Directors in 2025 and the orientation of tasks in 2026; report on the activities of the Supervisory Board in 2025 and the orientation of tasks in 2026; and vote to approve the contents of the Reports at the Congress.

4.10.2. How to vote

- Delegates shall vote to "approve, disapprove, disagree" on an issue to be voted on at the congress by holding up the voting card or filling in the options on the voting sheet corresponding to the contents to be voted on as prescribed in Section 4.10.1.

- When voting in the form of holding up the voting card, the front of the voting card must be raised high towards the presiding delegation. In case a delegate does not raise a voting card in all three votes of "approve, disapprove, no opinion" of an issue, it is considered as voting "in favor" of that issue. In case a delegate raises his or her voting card more than once (01) time when voting "for approval, disapproval, no opinion" of an issue, it shall be considered as an invalid vote. According to the form of voting by holding up a voting card, members of the Vote Counting Committee mark the shareholder code and the corresponding number of voting votes of each shareholder as "approve, disapprove, disagree" and are invalid.

- When voting by filling in the voting form, for each content, delegates choose one of the three options "approve, disapprove, no opinion" pre-printed in the voting slip by marking "X" or "✓" in the box they choose. After completing all the contents to be voted on by the congress, the delegates shall send the vote to the sealed ballot box at the congress under the guidance of the Vote Counting Committee. The voting slip must be signed and clearly stated with the full name of the delegate.

4.10.3. Validity of Voting Papers

- Valid voting slip: It is a pre-printed form issued by the organizers, not erased, scraped, torn or crushed,... do not write any additional content other than the provisions for this vote and must have a signature, under the signature must be the full handwritten name of the participant. On the voting slip, the voting content (*Report, Report*) is valid when the delegates tick to select one (01) of the three (03) voting squares.

- Invalid votes:

+ Write other contents in the vote slip;

+ The voting slip is not according to the pre-printed form issued by the Organizing Committee, the vote does not have the Company's red seal or has been erased, scraped, or written with content other than the provisions for the Voting Slip, then all voting contents on the Voting Slip are invalid.

4.10.4. Voting Rules

Every 01 (one) ordinary share is equivalent to one voting right. Each attending delegate representing one or more voting rights will be issued a Voting Card and a Voting Sheet.

At the closing date of the list of shareholders (*March 19, 2026*), the total number of shares of the Company is: 25,430,000 shares equivalent to 25,430,000 voting rights.

Issues that need to be voted on at the General Meeting shall be approved when they are approved by the number of shareholders owning more than 50% of the total votes of all shareholders attending the meeting. Particularly, some contents specified in Clause 1, Article 21 of the Company's Charter shall be approved if they are approved by the number of shareholders representing 65% or more of the total number of votes of all shareholders attending the meeting, except for the cases specified in Clauses 3, 4 and 6, Article 148 of the Law on Enterprises.

4.10.5. Recording voting results

- At the meeting, the general meeting of shareholders will approve the Vote Counting Committee.

- The vote counting committee is responsible for collecting votes.

- The Vote Counting Committee will check the number of "approve, disapprove, no opinion" votes of each content and be responsible for recording, statistics and reporting the results of counting votes at the General Meeting of Shareholders.

4.11. Minutes and Resolutions of the General Meeting of Shareholders

The minutes and resolutions of the General Meeting of Shareholders shall be read and must be approved before the closing of the general meeting.

5. Implementation

- All delegates, representatives and guests attending the General Meeting are responsible for fully complying with the contents specified in this Regulation, the Company's current regulations, internal rules, management regulations and relevant legal provisions.

- The convener of the General Meeting of Shareholders has the right to:

+ Require all attendees to undergo inspections or other security/disease prevention measures;

+ Request the competent authority to maintain the order of the meeting; expulsion of persons who do not comply with the executive authority of the chairman, intentionally disrupt order, prevent the normal progress of the meeting, or fail to comply with the requirements of security checks/epidemic prevention from the General Meeting of Shareholders.

- Contents not specified in detail in this Regulation shall be uniformly applied in accordance with the provisions of the Company's Charter, the Law on Enterprises 2020 and current legal documents of the State.

This Regulation takes effect immediately after being voted for approval by the Company's General Meeting of Shareholders./.

Recipients:

- General Meeting of Shareholders;
- Board of Directors;
- Supervisory Board;
- Board of Directors;
- Shareholders;
- Lru VT. P.TCHC.

**TM. BOARD OF DIRECTORS
CHAIRMAN**

Bach Ngoc Van



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

Address: 85-87 Lac Hong, Rach Gia Ward, An Giang
Phone: (0297) 3863 491 Website: www.kigimex.com.vn

No.: BC/XNK-HDQT

An Giang, April 25, 2026

REPORT ON THE ACTIVITIES OF THE BOARD OF DIRECTORS IN 2025, THE TERM OF 2021 - 2026 AND THE ORIENTATION OF TASKS IN 2026

To: General Meeting of Shareholders of Kien Giang
Import-Export Joint Stock Company

The Board of Directors of Kien Giang Import-Export Joint Stock Company (*BOD*) reports the performance of the Board of Directors in 2025, the term 2021 - 2026 and the orientation of tasks in 2026 as follows:

I. General Situation Characteristics

1. Advantages

- With the attention and support of the Southern Food Corporation and the Board of Directors of the Company have directed, oriented and created all favorable conditions in the implementation of the production and business plan.
- Have good relationships with domestic and foreign customers, especially traditional customers who always accompany and support the Company.
- Being supported by commercial banks to provide sufficient and timely loans for capital needs according to the Company's production and business plan.
- Maintain and expand the system of potential and reputable suppliers in the market.
- Having the determination and solidarity of the Board of Directors and employees. employees in implementing production and business tasks.

2. Difficulties

- Food industry: exports still depend on the Ghanaian market, other markets are still limited; prices do not have competitive advantages. Especially India's export tax reduction policy and the Philippines' policy of suspending rice imports from September 1, 2025 are expected to last through 2026. will increase competitive pressure on the fragrant rice market as rice exporters divert from the Philippines to other markets.
- Petroleum industry: the expansion of the distribution network has been slow, the efficiency has not met expectations, and has not created a clear competitive advantage.
- Anchovy industry: depends on the weather and season, high production costs, product quality in the last 1-2 years has not met market demand.
- Competitive pressure on prices is increasing due to competitors (domestic exporters) continuously adjusting down the asking price.

- The system of machinery and equipment, although it has been upgraded and improved, is not synchronized, leading to limited processing capacity at the units; specifically: (1) Product quality does not meet the requirements for clarity and gloss; (2) The capacity of small bag packaging is still low, not meeting the delivery schedule.

- Production costs are still high, affecting the Company's competitive advantage in price.

- The VAT policy in recent years has had many changes, directly affecting the food industry - the Company's main business line.

In summary, the production and business situation in 2025 and the 2021-2026 term of the Company has encountered difficulties and advantages intertwined, depending on each industry. However, with the close support from the major shareholder – Southern Food Corporation, along with the drastic direction from the Board of Directors, the Company has taken advantage of its internal strengths and development opportunities to respond promptly to fluctuations and difficulties. The company has implemented appropriate strategic solutions, including strengthening market forecasting, closely monitoring the season and impact factors. Thanks to these efforts, the production and business plan for 2025 has achieved positive results, affirming the initiative and flexibility in management.

II. Activities of the Board of Directors in 2025

1. Implementation of production and business plan targets

In 2025, the Board of Directors has directed the implementation of production and business targets that meet the resolution of the General Meeting of Shareholders as follows:

TT	Interpretation	Unit Calculation	Plan 2025 ¹	Implementation 2024	Implementation 2025	Compare %	
						Plan	Same period
1	Buy						
a	Rice, rice (<i>rice regulation</i>)	tons	278.000	442.784	352.940	127	80
b	Anchovies (<i>fresh</i>)	tons	900	1.048	855	95	82
c	Petroleum	million liters	18,00	19,28	20,068	111	104
2	Sell						
a	Rice, rice (<i>rice regulation</i>)	tons	278.000	425.570	349.632	126	82
b	Anchovies	tons	225	241	266	108	110

¹ Resolution of the Annual General Meeting of Shareholders No. 60/NQ-XNK-ĐHDCĐ dated May 15, 2025 of Kien Giang Import-Export Joint Stock Company.

c	Petroleum	million liters	18,00	18,88	19,807	110	105
3	Export turnover	Tr. usd	156,85	226,32	159,52	102	70
4	Revenue	billion VND	4.550	7.403	5.231,52	115	71
5	Profit before tax	billion VND	15,5	15,26	20,89	135	137
6	Budget remittance (payable amount)	billion VND	3,89	9,34	11,809	191	126

2. Implementation of the investment plan

Investment results in 2025: The Board of Directors has directed the implementation of 42/42 items, with a total value of VND 14,880 million, reaching 89.24% of the plan², equivalent to a reduction of VND 2,195 million. Because the Company has found many construction and installation units to make bids and negotiate competitive prices when signing contracts, the investment value decreased compared to the plan.

3. Salary and remuneration fund in 2025

The salaries and remuneration of the Board of Directors, members of the Board of Directors, the Supervisory Board, the Executive Board and the secretary in 2025 shall be implemented in accordance with the provisions of the Law, the Company's Charter and the Resolution of the Annual General Meeting of Shareholders in 2025; and are expressed as separate items in the audited 2025 financial statements submitted to the General Meeting of Shareholders. Details of salaries, remuneration and other benefits of the Board of Directors, General Director (CEO) and other managers of the Company are reported in the report on salaries and remuneration to be submitted to the Annual General Meeting of Shareholders in 2026.

4. Activities of members of the Board of Directors

In 2025, the members of the Board of Directors have fully performed their functions and tasks in accordance with the provisions of law, the Company's Charter and the Operating Regulations of the Board of Directors. The Board of Directors has actively oriented, directed and supervised the Board of Directors in developing and implementing production and business strategies and plans; assigning tasks and ensuring necessary resources to achieve the set goals. Issues under its jurisdiction are discussed and voted on openly and transparently; each member of the Board of Directors is personally responsible for the decisions that have been adopted.

The Board of Directors has operated effectively, ensuring close coordination with the Board of Directors in the governance and administration of the business. Decisions are issued in a timely manner, closely following the development strategy and the actual situation of the Company. The supervision and management support have contributed

² Resolution of the Annual General Meeting of Shareholders No. 60/NQ-XNK-ĐHDCĐ dated May 15, 2025 of Kien Giang Import-Export Joint Stock Company.

to improving the efficiency of production and business activities, ensuring the interests of shareholders and stakeholders.

5. Meetings and decisions of the Board of Directors

In 2025, the Board of Directors of the Company has held 22 meetings on the contents according to the functions, tasks and authority of the Board of Directors to orient and direct the executive board to lead and organize the implementation in accordance with the Company's Charter and regulations and the provisions of the Law.

At the 2025 Annual General Meeting of Shareholders, the Company dismissed Mr. Dang Quoc Viet from the position of member of the Board of Directors, with the reason: He is no longer a major shareholder of the Company. At the same time, at the meeting, 01 additional member of the Board of Directors was elected, Ms. Tran Tu Khanh (*nominated by the Southern Food Corporation – JSC*).

The Board of Directors has issued 28 Resolutions related to the operation of production and business, capital mobilization, investment, selection of audit units, dividend payment, and organization of the General Meeting of Shareholders. The Resolutions of the Board of Directors issued are agreed and agreed by the members and ensured in accordance with the provisions of the Company's Charter.

6. Regarding the supervision of the Board of Directors over the Board of Directors

In 2025, the Board of Directors has closely supervised the Board of Directors in the implementation of the Company's production and business plan, through regular and irregular reporting. The Board of Directors has strictly complied with the provisions of the Charter, Internal Regulations, as well as Resolutions and Decisions of the Board of Directors.

The supervision is carried out on the principles of honesty, prudence, objectivity, and the Board of Directors directly approves the contents under its jurisdiction. The Board of Directors has proactively and promptly responded to complex fluctuations from domestic and foreign markets, adjusted appropriate corporate governance methods, minimized risks and ensured production and business efficiency, specifically:

a) Supervision and direction tasks in 2025

- Supervise the implementation of the Resolution of the Annual General Meeting of Shareholders and the Resolutions of the Board of Directors.

- Direct the Board of Directors to organize the implementation of the production and business plan in 2025 in accordance with the actual situation of the Company.

- Focus on directing the executive board to strengthen the inspection and control to improve the effectiveness of the executive board in the company's production and business activities.

- Supervise the management and use of capital, ensure the development of equity, with the ratio of liabilities/equity less than 03 times.

- Supervise the import and export business and investment and procurement activities of the Company.

- Supervise the implementation of periodic, irregular and on-demand information disclosure in accordance with regulations.

b) Supervision results

- The Board of Directors has made efforts to perform well the assigned tasks. Compliance with legal regulations, the Company's Charter and internal management regulations is fully implemented.

- The Board of Directors has actively reviewed and controlled the use of capital, ensuring optimal efficiency in production and business. The plans and orientations of the Board of Directors, together with the Resolutions of the General Meeting of Shareholders, have been implemented on schedule and the set production and business targets have been completed.

7. Reports on Transactions between the Company and the Corporation

In 2025, the Company will sign a goods purchase and sale contract with the Southern Food Corporation (*the parent company*) and its subsidiaries and units under the Southern Food Corporation: Tien Giang Food Company, Mechanical Construction and Food Construction Company (*Mecofood*) in accordance with the Charter and provisions of the Law.

III. Performance of the Board of Directors for the term 2021 – 2026

1. General Context

- The COVID-19 pandemic has disrupted global supply chains, making harvesting, transportation, and export operations difficult. The shortage of empty containers and high sea freight rates have significantly increased logistics costs. However, the sharp increase in demand for food storage during this period also caused export rice prices to fluctuate in an upward direction.

- Conflicts between major countries from 2022 have caused the prices of energy, fertilizers and fuels to rise sharply, leading to an increase in the cost of rice production. In 2023, the imposition of export restrictions by India – the world's largest rice exporter – has shrunk global supply, pushing rice prices to record highs. By the end of 2024, when the policy is adjusted, the price level will gradually stabilize and competitive pressure will increase again.

- Drought and El Niño affect rice production in many Asian countries. In Vietnam, saltwater intrusion in the Mekong Delta continues to be a risk factor for rice production, requiring flexible adaptation in production and procurement organization.

- Fluctuations in the USD/VND exchange rate, changes in interest rates and tax policies in each period have directly impacted the cost of capital and business efficiency of enterprises.

- Major rice importing countries such as the Philippines and Indonesia regularly adjust tariff rates and import mechanisms according to the domestic supply and demand situation, directly affecting the progress of signing and performing export contracts of enterprises.

Overall, the term 2021 – 2026 is a period when the rice industry operates in a volatile environment, intertwining cost, policy and supply challenges with price and export market opportunities.

2. Performance of the Board of Directors for the term 2021 – 2026

2.1. Human resources and administration

For the term of 2021 – 2026, the Board of Directors operates in accordance with the provisions of the Law on Enterprises, the Company's Charter and internal governance regulations. During the tenure, there are personnel changes to suit the requirements of governance and shareholder structure. Specifically:

- On March 28, 2023, the General Meeting of Shareholders approved the dismissal of Mr. Phan Hung Minh and elected Mr. Dang Quoc Viet as a Member of the Board of Directors

- On April 15, 2024, the General Meeting of Shareholders continued to approve the dismissal of Mr. Dang Quoc Viet and elected Ms. Tran Tu Khanh as a Member of the Board of Directors.

- By the end of the term, the Board of Directors consists of 05 members:

(i) Mr. Bach Ngoc Van – Chairman of the Board of Directors;

(ii) Ms. Duong Thi Thanh Nguyet – Standing Vice Chairman of the Board of Directors;

(iii) Mr. Mai Thanh Cong – Vice Chairman of the Board of Directors;

(iv) Mr. Pham Minh Trung – Member of the Board of Directors;

(v) Ms. Tran Tu Khanh – Member of the Board of Directors.

- During the tenure, the Board of Directors has focused on improving the corporate governance mechanism in the direction of transparency, compliance with the law and improving operating efficiency. Internal regulations, regulations on decentralization and authorization are reviewed and adjusted in accordance with the actual situation; strengthen the role of internal control and responsibility of the head.

- The Board of Directors has fully organized the Annual General Meeting of Shareholders in accordance with the regulations on time, order and content; at the same time, maintain periodic meetings to consider and evaluate production and business results, decide on issues under their jurisdiction and promptly direct the Executive Board to implement tasks. In addition to strategic orientation and approval of major policies on production and business, investment and finance, the Board of Directors regularly supervises the activities of the Board of Directors; closely coordinate with the Supervisory Board in inspection and supervision to ensure compliance and efficiency in governance. The remuneration of the members of the Board of Directors shall be paid in accordance with the resolution of the General Meeting of Shareholders.

Overall, in the term of 2021 – 2026, the Board of Directors has promoted its role in strategic orientation, improved the quality of governance and ensured that the Company's operations comply with the law, protect the legitimate interests of shareholders.

2.2. Production and business results during the term of office

In the term of 2021 – 2026, despite the volatility of the food market and business environment, the Company still maintains a stable scale of operations and exceeds the targets assigned by the General Meeting of Shareholders:

Criteria	Term Plan	Implementation	Completion rate
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Purchased food (tons)	1.318.000	1.982.257	150,4%
Food sold (tons)	1.318.000	1.944.675	147,55%
Export turnover (million USD)	660,89	920,34	139,26%
Total revenue (billion VND)	19.290	28.786	149,23%
Profit before tax (billion VND)	70,20	85,95	122,43%

- The scale of food procurement and consumption increased sharply compared to the plan, especially in 2023, reaching a sudden level due to favorable export markets.

- Export turnover reached 920.34 million USD, affirming the Company's position in the rice supply chain.

- Accumulated revenue reached VND 28,786 billion, exceeding 49.23% of the term plan.

- Profit before tax reached VND 85.95 billion, completing 122.43% of the plan, ensuring financial efficiency and dividend affordability.

- Total investment and procurement capital for the whole term reached 36,253 million VND, equal to 56.17% of the plan, focusing on items directly serving production and processing.

- Charter capital remained stable at VND 254.3 billion; Equity is preserved. The company well controls cash flow and debts, ensuring financial security throughout the term.

- Total dividends paid during the term: 40,891.44 million VND (reaching 94.48% of the plan).

- Development, reward and welfare investment funds set aside according to the resolution of the General Meeting of Shareholders.

- The distribution of profits is carried out in accordance with regulations and ensures the interests of shareholders.

The term 2021 – 2026 recorded growth in scale and efficiency, completing and exceeding the plan in most key indicators, in volatile market conditions. The Board of Directors has promoted the role of strategic orientation, supervision and administration, and capital preservation and development for shareholders.

IV. Orientation and tasks of the Board of Directors in 2026

1. Forecast the situation

According to the forecast of the US Department of Agriculture (USDA) in March 2026, global rice production in the 2025-2026 crop is estimated at 541.277 million tons, down 371 thousand tons compared to the 2024-2025 crop. In particular, the most notable decrease came from Brazil with a decrease in production of more than 1 million tons, as follows:

- Trade forecast in 2026: the total supply and demand for imports and exports in 2026 is forecast to reach about 62.53 million tons, an increase of 3 million tons compared to 2025. Import demand recorded a sharp increase in some markets, specifically:

+ It is forecasted that the Philippines is expected to import about 5.5 million tons, a sharp increase of 1.8 million tons due to the impact of import restrictions in 2025, causing the previous import volume to decrease deeply, Malaysia is forecast to import 1.7 million tons, an increase of 200 thousand tons; while Indonesia remains at about 800 thousand tons, did not change significantly over the same period. Ghana is expected to reduce imports to 0.9 million tonnes (down 100,000 tonnes), and Ivory Coast also slightly reduced by 100,000 tonnes, from 2 million tonnes to 1.9 million tonnes.

+ Export forecast: India continues to be the leading country with a forecast of 25 million tons, a sharp increase of 3.3 million tons. Meanwhile, a number of other major exporting countries recorded a downward trend, including Thailand with 7 million tons (down 859 thousand tons) and Vietnam with 7.9 million tons (down 163 thousand tons). Pakistan alone is forecast to increase slightly to 4.8 million tons, an increase of 300 thousand tons compared to the previous year. The total export volume of these countries is estimated at 44.7 million tons, accounting for about 71.4% of the total global rice exports

2. Production, business and investment plan in 2026

2.1 Production and business plan targets

Criteria	DVT	The 2026 plan assigned by the Corporation ³
a. Purchase Volume		
- Food (rice)	tons	285.000
- Anchovies (fresh)	tons	900
- Petroleum	million liters	18.000
b. Sales volume		
- Food (rice)	tons	285.000
+ Direct Export	tons	255.000
+ Domestic business	tons	30.000
- Anchovies	tons	225
- Petroleum	million liters	18.000
c. Revenue	billion VND	3.680
d. Profit before tax	billion VND	17,00
e. Budget remittance (<i>payable amount</i>)	billion VND	According to regulations

³ Official Letter No. 2995/LTMN-KHDT dated 04/12/2025 of the Corporation v/v production and business plan in 2026.

2.2. Investment plan

- Total number of items: 31 items.

- Total expected value: 15,636 million VND, including: Loan capital of 9,349 million VND, company capital of 6,287 million VND.

- To concentrate on key and urgent investment in upgrading and equipping machinery and equipment, improving production lines, in order to meet the quality requirements according to the current market and increase the capacity of garment and equipment exploitation more effectively (*Attach the list of investment items and explanations*).

3. Orientation of the Board of Directors in 2026

In 2026 – the first year of the new term, the Company implements the action motto "***Solidarity – Discipline – Democracy – Innovation – Sustainable Development***", ensuring that it is in line with the development orientation and requirements to improve competitiveness in the context of many market fluctuations.

The Board of Directors determined that 2026 is the year of acceleration, determined to complete and strive to exceed the planned targets assigned by the Corporation; aiming for double-digit growth in output and revenue, while improving the efficiency, quality and competitiveness of the Company.

Accordingly, the Board of Directors focuses on directing and supervising the Executive Board to perform the following key tasks:

a) Organize the implementation of production and business plans on a monthly, quarterly and annual basis, formulate specific solutions for each period and each commodity line; strictly control the implementation progress, promptly adjust to ensure the completion and exceed the assigned plan.

b) Improve the capacity of market forecasting and administration, proactively respond to fluctuations in supply and demand, trade policies and exchange rates; strengthen the management of delivery progress, control contract conditions, limit arising risks, maintain reputation with domestic and foreign customers.

c) Tighten the management of finance, debts and inventories, optimize capital turnover; ensuring financial safety, maintaining safety norms within control limits; strictly implement the principle of capital preservation and development.

d) Improve product quality and production efficiency, continue to improve processing lines; improve the recovery rate, improve uniformity, whiteness, gloss and packaging quality; strictly control from input materials to finished products.

dd) Standardize the quality management system, strengthen inspection and supervision at key stages; attach quality responsibility to the head of the unit.

e) Review and optimize economic and technical norms, reduce production costs, financial costs and intermediary costs; improve the efficiency of machinery and equipment exploitation in order to lower costs and improve competitiveness.

f) Continue to streamline the organizational apparatus and raise the responsibilities of the heads; linking the results of the implementation of the plan with the assessment of the level of task completion and management efficiency.

g) Continue to improve the system of internal regulations, strengthen discipline and discipline, improve the efficiency of governance and risk control throughout the system.

h) Continue to promote digital transformation in governance and administration, application of technology in cost management, data analysis and decision-making; improve labor productivity and transparency of management information.

Overall, the Board of Directors determines synchronous, drastic and focused actions to improve the quality of governance, optimize resources and control risks; ensuring that the Company completes and exceeds the plan in 2026, creating sustainable development momentum for the new term.

Above is the report on the activities of the Board of Directors in 2025 and the orientation of tasks in 2026.

Respectfully submit to the General Meeting of Shareholders for consideration and approval.

Sincerely./.

Recipients:

- As above;
- Board of Directors;
- Supervisory Board;
- Shareholders;
- Luu: VT. P.TCHC.

**TM. BOARD OF DIRECTORS
CHAIRMAN**

Bach Ngoc Van

Appendix 01: Investment results in 2025
(Attached to report No.: /BC-XNK-NDD, dated March 2026)

Member: Million VND

TT	Unit/Investment Item	Plan for 2025			Implementation in 2025			Notes
		Total	Loans	Company Capital	Total	Loans	Company Capital	
1.	Thanh Hung Enterprise	1.349	693	656	1.088,3	537,1	551,2	
1.1	Radio compensation system for weighing scales (06 sets): Radio compensation 9 m 12 tons/hour - 14 tons/h + manipulation sieve + pipeline		-	-	Items not implemented, to transfer the investment value to other investment items			
1.2	Ball Cleaner + Auxiliary Equipment		-	-				
1.3	Radio compensation 15 tons/hour (03 sets) + auxiliary electrical part			-				
1.4	Impurity sieving 15 tons/hour brown rice sieving	155		155	150,9		150,9	
1.5	2-compartment rice compost container, 200 tons capacity + barrel foundation and auxiliary equipment of radio compensation conveyor	990	693	297	767,3	537	230,2	
1.6	Conveyor scale, capacity 35 - 40 tons/hour, (with printing of weighing codes and equipment for transmitting data to computers) 01 set	110		110	81,5		81,5	
1.7	Sortex rear wiping power system	94		94	88,6		88,6	Additional Items
2.	Son Thuan Enterprise	2.026	441	1.585	1.805,2	436,1	1.369,1	
2.1	Invest in 03 conveyors (9 m, 6 m, 3 m) to run brown rice and auxiliary equipment	300		300	194,7		194,7	

2.2	3/4 Plate Weighing Investment	80		80	52,0		52,0	
2.3	Buy New 7.5 Kw Air Compressor For Rice Peeling Milling System	70		70	58,0		58,0	
2.4	Investment in bran suction system for white polishing line - polish cleaning and other auxiliary equipment	630	441	189	623,0	436,1	186,9	
2.5	Conveyor scales, capacity 35-40 tons/hour, (with printing of weighing codes and equipment for transmitting data to computers) 02 sets	220		220	161,5		161,5	
2.6	Investment in post-sortex polishing machine and auxiliary equipment	726		726	716		716,0	Additional Items
3.	An Hoa Enterprise	1.220	777	443	1.086,5	690,1	396	
3.1	Container of white rice DxWxC = 5.5 m x 5.5 m x 6.3 m (02 boxes) and the foundation of the barrel				Items not implemented, to transfer the investment value to other investment items			
3.2	Weighing of TP rice (02 sets), 1/2 plate (01 set), waste rice (01 set) and auxiliary equipment							
3.3	Offsets, conveyors, bagging scales and auxiliary equipment	710	497	213	627,9	439,5	188,4	
3.4	Investment drum, reversal of polishing line 2	400	280	120	377,1	250,6	126,5	
3.5	Conveyor scale, capacity 35 -40 tons/hour, (with printing of weighing codes and equipment for transmitting data to computers) 01 set	110		110	81,5		81,5	
4.	Vinh Thang Enterprise	8.786	5.239	3.547	7.881,9	4.667,3	3.214,6	

4.1	New Investment Color Separator, Model SC12 Plus	1.590	1.113	477	1.571,6	1.047	524,6	
4.2	100 Hp Hitachi Air Compressor and Auxiliary Equipment for New Color Separator	600	420	180	538	376	162,0	
4.3	New color separator floor frame and conveyor	850	595	255	813,5	569	244,1	
4.4	Auxiliary equipment: Compensation radio, electrical system, waste rice weighing scale for the new color separator	800	560	240	763,5	534,40	229,1	
4.5	Invest in 06 B600 mobile rubber horizontal conveyors, 8 m long, capacity 60 tons/hour	360		360	351,3		351,3	
4.6	Conveyor system on the shore of the internal canal and auxiliary equipment	500	350	150	473,4	331,60	141,8	
4.7	Conveyor system for import and export on the banks of the Xang Cut river and auxiliary equipment	500	350	150	491,4	343,90	147,5	
4.8	Sieving rice impurities 30-35 tons/hour (2 sets); 400 inputs to the horizontal rice drying oven, with a capacity of 30 - 40 tons/hour (02 sets)	500	350	150	456,0	319,20	136,8	
4.9	B600 mobile rubber horizontal conveyor, 5.9 m long, capacity 60 tons/hour	60		60	52,5		52,5	
4.10	Checkweigher, capacity 35 - 40 tons/hour	80		80	73,5		73,5	
4.11	Invested in 07 mobile conveyors 7 m long, with a capacity of 60 tons/hour	450	315	135	338,0	236,6	101,4	
4.12	Invest in packaging scales of 0.8 kg – 10 kg, productivity of 700 -900 bags/hour and	980	686	294	839,9	587,90	252,0	

	auxiliary equipment (05 sets): Scales, containers, under-scale conveyors, bag sealing machines							
4.13	Conveyor scales, capacity 35-40 tons/hour, (with printing of weighing codes and equipment for transmitting data to computers) 02 sets	220		220	200,0		200,0	
4.14	3 Compartments Rice Compost Container, 300 Tons Capacity + Container Foundation	714	500	214	459,0	321,3	137,7	Reduce the value of investment customers
4.15	Sortex rear wiping power system	192		192	191,4		191,4	Additional Items
4.16	Installation auxiliary equipment for 3 rice compost containers	390		390	268,9		268,9	
5.	Tan Phu Enterprise	1.220	280	940	1.064,9	231,0	833,9	
5.1	Supply and installation of 04 sets of weighing scales packing bags of 0.8 – 10 kg, productivity of 700 – 900 bags/hour (replacing 04 old scales)	300		300	285,6		285,6	
5.2	B500 bulk material conveyor system, capacity 30 - 40 tons/hour (28 m, 24 m, 8 m) and auxiliary equipment to transfer rice to 4 containers	400	280	120	330	231	99,0	
5.3	Building a new inspection house	160		160	147,4		147,4	
5.4	Building a collective cafeteria	250		250	220,4		220,4	
5.5	Conveyor scale, capacity 35 - 40 tons/hour, (with printing	110		110	81,5		81,5	

	of weighing codes and equipment for transmitting data to computers) 01 set							
6.	An Binh Enterprise	-	-	-				
6.1	Buy new balckmer gasoline pump			-	Items not implemented, to transfer the investment value to other investment items			
7.	Hon Chong Enterprise	1.774	-	1.774	1.667,1	-	1.667,1	
7.1	Investment in the expansion of the solar drying rig phase 2 (3,000 degrees)				Items not implemented, to transfer the investment value to other investment items			
7.2	Heat pump equipment and auxiliary equipment	770		770	760,5		760,5	Additional Items
7.3	Panle drying room (KT: 7 m x 8 m x 3 m)	391		391	390,1		390,1	
7.4	Shelter and warehouse floor (KT: 13 m x 10 m)	270		270	239,6		239,6	
7.5	16 cars (KT: 86 cm x 170 cm)	251		251	251		251,0	
7.6	Electrical System	20		20	20		20,0	
7.7	Charge provisions	72		70	5,9		5,9	
8.	Corporate Office	300		300	286		286	
8.1	Investment in digital transformation, including:	300		300	286		286	
	- Invest in new servers				166		166	
	- DaMi ERP business management software				120		120	
	Total	16.675	7.430	9.245	14.880	6.562	8.318	

(The above investment value does not include taxes and fees as prescribed)



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

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Phone: (0297) 3863 491 Website: www.kigimex.com.vn

No. GIÁ / BC ANK-BKS

An Giang, April 25, 2026

PERFORMANCE REPORT OF THE SUPERVISORY BOARD IN 2025 AND TASK ORIENTATION IN 2026

To: General Meeting of Shareholders of Kien Giang
Import-Export Joint Stock Company

*Pursuant to the Law on Enterprises No. 59/2020/QH14 dated 17/06/2020;
Pursuant to the Charter of organization and operation of Kien Giang Import-Export
Joint Stock Company; Based on the 2025 financial statements of Kien Giang Import-
Export Joint Stock Company, which have been audited by CPA Vietnam Auditing Co.,
Ltd.*

Along with the results of the inspection and supervision activities of the Supervisory Board in 2025, the supervisors met and unanimously approved the Report on the Company's business results, the operating results of the Board of Directors, the Board of Directors, the operating results of the Supervisory Board in 2025 and the operational orientation in 2025.

And hereinafter, the Supervisory Board would like to report to the 2026 Annual General Meeting of Shareholders (AGM) of Kien Giang Import-Export Joint Stock Company on the following main contents:

I. Activities of the Supervisory Board in 2025

1. The number of members of the Control Board is 3 people, including:

- Ms. Tran Thi Mai Trinh – Head of the Full-time Supervisory Board;
- Mr. Tran Cong Ly – part-time member of the Supervisory Board;
- Ms. Tran Thi Phuong Lan – part-time member of the Supervisory Board.

2. Regarding the organization of meetings:

- In the year, the Supervisory Board held 02 meetings to discuss issues related to the plan for inspection, control, analysis and evaluation of production and business activities and the financial situation of the Company, the meetings were fully recorded and highly agreed among members.

3. Tasks carried out in 2025

- Participate in all relevant meetings, at the request of the Board of Directors and the Board of Directors, to grasp the situation of governance and operation of the Company's business activities;

- Supervising the implementation of the Resolution of the General Meeting of Shareholders and decisions of the Board of Directors;

- Examining the management and use of capital and assets and accounting at the Company;

- Monitor the disclosure of information and the fulfillment of financial obligations as prescribed.

- Review the auditor's reports.

- Perform appraisal of financial statements, business results reports, check the Company's accounting books and reports every 6 months and the whole year.

- Propose and propose the General Meeting of Shareholders to approve an independent audit organization to audit the Company's financial statements.

4. Remuneration and operating expenses of the Control Board

- Paid according to the regime and approval of the General Meeting of Shareholders. Part-time members of the Supervisory Board are entitled to remuneration within the approved limit of 7 million VND/person/month.

- Regarding the operating expenses of the Supervisory Board, it is mainly spent on travel and diem expenses inspected at periodic units, which are paid by the Company in accordance with the law.

Through the inspection, the Supervisory Board found that the management and administration activities basically complied with the law and the Company's Charter.

II. Evaluation of governance and administration activities

The Supervisory Board found:

- The Board of Directors and the Board of Directors have managed production and business activities in accordance with the Resolution of the General Meeting of Shareholders;

- The management of finance, debts and inventories has changed positively;

- The company is still under pressure on the market and working capital, and needs to continue to control financial risks in the coming time.

- The Board of Directors, the Board of Directors, the Supervisory Board always have close coordination, the production and business activities of the Company are always discussed, discussed, voted publicly and in accordance with regulations, the Company's Executive Board always creates favorable conditions for the Supervisory Board to successfully complete its tasks in 2025.

III. Results of appraisal of financial statements in 2025

The Supervisory Board has reviewed the financial statements for 2025 and noted a number of key indicators as follows:

1. Business results:

- Net revenue: 5,231,522,175,716 VND;

- Profit before tax: 20,885,546,568 VND;

- Profit after tax: 14,480,858,181 VND.

Compared to 2024:

- Net revenue decreased due to the market situation and business activities facing many difficulties, but profit after tax increased significantly (in 2024 reached VND 5,233,868,802), showing that the Company has improved the efficiency of cost management and financial activities.

2. Situation of assets and capital sources:

As of 31/12/2025:

- Total assets: 657,640,156,663 VND;
- Liabilities: VND 383,137,514,645;
- Equity: 274,502,642,018 VND.

In general, the Company's financial structure has been maintained stable, equity has increased thanks to profitable business results.

3. Finance-accounting work:

The Supervisory Board found:

- Financial statements made in accordance with Vietnamese accounting standards;
- Data reflecting the Company's financial situation honestly and reasonably;
- The management of capital and assets shall comply with current regulations.

4. Regarding investment in 2025:

The Company's construction investment plan in 2025 has been approved by the General Meeting of Shareholders in 2025 with an investment value of VND 16,675 billion. During the year, the Company has reviewed and re-evaluated the need for investment to have the best efficiency and submitted to the Corporation to adjust a number of investment items.

Implementation results until 31/12/2025: 42/42 items, worth 14.88 billion VND, disbursed 13,008 billion VND, reaching 87.41% of the adjusted plan, the remaining items are expected to be completed in the 1st quarter of 2026.

The Supervisory Board said that the Board of Directors and the Board of Directors have seriously implemented investment plans in accordance with the company's development orientation.

5. Regarding the results of the implementation of the resolution of the General Meeting of Shareholders

Regarding the resolution of the Annual General Meeting of Shareholders in 2025, the company has implemented with the following results:

- The company has selected an independent audit unit to audit the financial statements in 2025, namely CPA VIETNAM Auditing Co., Ltd.;
- The company has paid salaries and remuneration to the Board of Directors, the Supervisory Board and the Executive Board in 2025 at the level approved by the General Meeting of Shareholders;
- Implementing the production and business plan targets according to the Decree of the General Meeting of Shareholders approved;
- The Company distributes profits in 2024 according to the Resolution of the 2024 General Meeting of Shareholders as follows:
 - + Dividend distribution: 4,450,250,000 VND;
 - + Manager bonus fund: 78,508,032 VND;
 - + Development investment fund: 261,693,440 VND;
 - + Reward fund, welfare fund: 523,386,880 VND;
 - + Funds participating in charitable activities: 27,714,740 VND.

6. Evaluation of purchase and sale transactions with related parties with the Company

In 2025, the Company has signed a contract to purchase goods with the Southern Food Corporation (*Parent Company*) and related parties in accordance with regulations, the Company's Charter and the provisions of the Law.

IV. Recommendations

1. To continue to improve the efficiency of capital use and control of operating costs;
2. To strengthen the management of receivables and limit financial risks;
3. Having solutions to optimize inventory and cash flow;
4. Promote market search and improve business efficiency.

V. Orientation and tasks of the Supervisory Board in 2026

In 2026, the Supervisory Board will focus on performing the following tasks:

1. Supervise the implementation of the Resolution of the 2026 General Meeting of Shareholders;
2. To intensify thematic inspection of finance, debts and capital management;
3. To supervise the observance of laws, internal regulations and regulations;
4. Appraisal of periodic and annual financial statements;
5. To coordinate with the Board of Directors and the Executive Board in order to improve the efficiency of corporate governance.

The Supervisory Board respectfully submits to the General Meeting of Shareholders for consideration and approval of the 2025 operation report and the orientation of tasks in 2026.

Please respectfully report./.

**TM. BOARD OF SUPERVISORS
PREFECT**

Recipients:

- As above;
- Board of Directors;
- Shareholders;
- Save: VT. BKS.

Tran Thi Mai Trinh



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

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Phone: (0297) 3863 491 Website: www.kigimex.com.vn

No.: **TGT-XNK-HDQT**

An Giang, April 2026

STATEMENT
Approval of the Audited Financial Statements for 2025

To: General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company

Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020;

Pursuant to the Resolution of the Annual General Meeting of Shareholders in 2025;

Pursuant to the audited 2025 Financial Statements;

Pursuant to the Charter of Kien Giang Import-Export Joint Stock Company, the rights and duties of the General Meeting of Shareholders on the approval of the Company's annual audited financial statements.

The Board of Directors of the Company respectfully submits to the General Meeting of Shareholders for voting to approve the 2025 Financial Statements audited by CPA Vietnam Auditing Co., Ltd. signed on 25/02/2026.

Financial statements are prepared, including separate financial statements that have been disclosed and posted on the www.kigimex.com.vn website.

1. Reports of independent auditors;
2. Balance sheet;
3. Report on business results;
4. Cash flow statements;
5. Financial Intelligence Report.

The full text of the 2025 financial statements has been audited and disclosed, in which the Auditor's concluding opinion is presented as follows:

"In our opinion, the accompanying financial statements have honestly and reasonably reflected, on material aspects, the financial situation of Kien Giang Import-Export Joint Stock Company as of December 31, 2025, as well as the results of business activities and the situation of cash flows for the fiscal year ending on the same day, in accordance with Vietnam Accounting Standards, Vietnam's corporate accounting regime and legal regulations related to the preparation and presentation of financial statements.

(Attached to the full text of the audited 2025 financial statements).

Respectfully submit to the General Meeting of Shareholders for consideration and approval./.

Recipients:

- As above;
- Board of Directors;
- Supervisory Board;
- Shareholders;
- Lưu: VT. P.TCHC.

TM. BOARD OF DIRECTORS
CHAIRMAN

Bach Ngoc Van

KIEN GIANG IMPORT & EXPORT JOINT STOCK COMPANY

AUDITED FINANCIAL STATEMENTS

For the year ended 31 December 2025

TABLE OF CONTENTS

<u>CONTENTS</u>	<u>Pages</u>
STATEMENT OF THE BOARD OF MANAGEMENT	2 - 3
INDEPENDENT AUDITORS' REPORT	4 - 5
AUDITED FINANCIAL STATEMENTS	
Balance Sheet	6 - 7
Income Statement	8
Cash flow Statement	9
Notes to the Financial Statements	10 - 44

STATEMENT OF THE BOARD OF MANGEMENT

The Board of Management of Kien Giang Import & Export Joint Stock Company presents this report together with the Company's audited financial statements for the year ended 31 December 2025.

THE COMPANY

Kien Giang Import & Export Joint Stock Company ("the Company") was established based on transformation from Kien Giang Import and Export One Member Limited Company under Southern Food Corporation - One Member Limited Company (now known as Vietnam Southern Food Corporation – Joint Stock Company) to a joint stock company according to Decision No. 11/QD-HDTV dated 16 January 2015, of the Members' Council of Southern Food Corporation on the equitization of Kien Giang Import & Export One Member Company Limited. The company operates under the Enterprise Registration Certificate of Joint Stock Company No. 1700100989 issued by the Department of Planning and Investment of Kien Giang Province (now merged into the Department of Finance of Kien Giang Province) for the first time on 07 November 2005, which have been amended for multiple times with the most recent amendment being the 22nd on 06 January 2026.

English name of the company: KIEN GIANG IMPORT & EXPORT JOINT STOCK COMPANY.

The Company's Charter capital under the Certificate of Business Registration number 1700100989 amended for the 22nd on 06 January 2026 is VND 254,300,000,000. (*In word: Two hundred and fifty four billion, three hundred million Vietnamese dong*).

The Company's stock is currently traded on the UpCOM Stock Exchange with stock code: KGM.

The Company's registered office is located at: No. 85 - 87 Lac Hong Street, Rach Gia Ward, An Giang Province.

BOARDS OF DIRECTORS, SUPERVISORS AND MANAGEMENT

Members of Boards of Directors, Supervisors and Management who held the Company during the year and at the date of this report are as follows:

BOARD OF DIRECTORS

Mr. Bach Ngoc Van	Chairman
Ms. Duong Thi Thanh Nguyet	Permanent Vice Chairman
Mr. Mai Thanh Cong	Vice Chairman
Mr. Pham Minh Trung	Board Member
Ms. Tran Tu Khanh	Board Member

BOARD OF SUPERVISORS

Ms. Tran Thi Mai Trinh	Head of the Board
Mr. Tran Cong Ly	Member
Ms. Tran Thi Phuong Lan	Member

BOARD OF MANAGEMENT

Ms. Duong Thi Thanh Nguyet	General Director
Mr. Pham Minh Trung	Deputy General Director
Mr. Nguyen Mai Thai Son	Deputy General Director

SUBSEQUENT EVENTS

According to the Board of Management, in all material respects, there have been no other significant events occurring after the balance sheet date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the financial statements for the year ended 31 December 2025.

AUDITORS

The Company's financial statements for the year ended 31 December 2025 have been audited by CPA VIETNAM Auditing Company limited – An Independent Member Firm of INPACT.

STATEMENT OF THE BOARD OF MANAGEMENT (CONTINUED)

RESPONSIBILITY OF THE BOARD OF MANAGEMENT

The Company's Board of Management is responsible for preparing the financial statements, which give a true and fair view of the financial position of the Company as at 31 December 2025 as well as of its financial performance and cash flows for the year then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of financial statements. In preparing these financial statements, the Board of Management is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the financial statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the financial statements are free from material misstatements due to frauds or errors;
- Prepare the financial statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing the financial statements.

For and on behalf of the Board of Management, 



Duong Thi Thanh Nguyet
General Director
An Giang, 12 January 2026

Head Office in Hanoi:

8th floor, VG Building, No. 235 Nguyen Trai Str.,
Thanh Xuan Dist., Hanoi, Vietnam

+84 (24) 3 783 2121 info@cpavietnam.vn
+84 (24) 3 783 2122 www.cpavietnam.vn

No: 71/2026/BCKT-CPA VIETNAM-HCM

INDEPENDENT AUDITORS' REPORT

To: **Shareholders**
Boards of Management, Supervisors and Management
Kien Giang Import & Export Joint Stock Company

We have audited the accompanying financial statements of Kien Giang Import Export Joint Stock Company, prepared on 12 January 2026, from pages 06 to pages 44, including the Balance Sheet as at 31 December 2025, Income Statement, Cash Flows Statements for the year then ended and Notes to the Financial Statements.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the true and fair preparation and presentation of these financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and the statutory requirements relevant to the preparation and presentation of the financial statements, and for the internal control as the Board of Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. These Standards require us to comply with the Standards and codes of ethics, to plan and perform the audit to obtain reasonable assurance as to whether the Company's separate financial statements are free from any significant errors or not.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The audit procedures are selected based on the auditor's judgment, including the assessment of risks of material misstatement in the financial statements due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design appropriate audit procedures to the actual situation, which is not intended to give an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditors' Opinion

In our opinion, the accompanying financial statements gives a true and fair view of, in all material respects, the financial position of Kien Giang Import Export Joint Stock Company as at 31 December 2025 and the results of its operations and its cash flows for the year then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of the financial statements in Vietnam.



Nguyen Thi Mai Hoa
Deputy General Director
Audit Practising Registration Certificate
No: 2326-2023-137-1

Letter of Authorization No: 08/2026/UQ-CPA VIETNAM dated 02 January 2026 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED - A MEMBER FIRM OF INPACT

Hanoi, 25 February 2026

Le Thanh Tung Lam
Auditor
Audit Practising Registration Certificate
No: 5475-2026-137-1

BALANCE SHEET
As at 31 December 2025

ASSETS	Codes	Note	31 December 2025	01 January 2025
			VND	VND
A - CURRENT ASSETS (100 = 110+120+130+140+150)	100		487,920,895,644	853,900,016,529
I. Cash and cash equivalents	110	5.1	63,000,304,273	22,096,855,325
1. Cash	111		33,000,304,273	22,096,855,325
2. Cash equivalents	112		30,000,000,000	-
II. Short-term financial investments	120		-	-
III. Short-term receivables	130		80,572,523,330	258,633,275,627
1. Short-term receivables from customers	131	5.2	77,306,306,134	258,082,778,045
2. Prepayments to sellers in short-term	132	5.3	3,445,289,197	704,341,990
3. Other short-term receivables	136	5.4	262,774,683	288,002,276
4. Short-term allowances for doubtful debts	137	5.5	(441,846,684)	(441,846,684)
IV. Inventories	140	5.6	233,170,838,952	525,106,170,194
1. Inventories	141		249,364,263,496	534,818,676,296
2. Allowances for devaluation of inventories	149		(16,193,424,544)	(9,712,506,102)
V. Other current assets	150		111,177,229,089	48,063,715,383
1. Short-term prepaid expenses	151	5.7	903,561,845	1,756,461,002
2. Deductible value added tax	152		110,273,547,244	46,307,134,381
3. Tax and other receivables from government budget	153	5.13	120,000	120,000
B - LONG-TERM ASSETS (200 = 210+220+230+240+250+260)	200		169,719,261,019	182,431,144,099
I. Long-term receivables	210		75,000,000	75,000,000
1. Other long-term receivables	216	5.4	75,000,000	75,000,000
II. Fixed assets	220		123,184,082,275	122,264,005,102
1. Tangible fixed assets	221	5.8	123,065,015,608	122,264,005,102
- <i>Historicals costs</i>	222		480,341,015,482	464,335,338,912
- <i>Accumulated depreciation</i>	223		(357,275,999,874)	(342,071,333,810)
2. Intangible fixed assets	227	5.9	119,066,667	-
- <i>Historicals costs</i>	228		120,000,000	-
- <i>Accumulated amortization</i>	229		(933,333)	-
III. Investment properties	230		-	-
IV. Long-term assets in progress	240		1,356,388,307	2,153,188,307
1. Construction in progress	242	5.10	1,356,388,307	2,153,188,307
V. Long-term investments	250		-	-
VI. Other long-term assets	260		45,103,790,437	57,938,950,690
1. Long-term prepaid expenses	261	5.7	45,103,790,437	57,938,950,690
TOTAL ASSESTS (270= 100+200)	270		657,640,156,663	1,036,331,160,628

BALANCE SHEET (CONTINUED)

As at 31 December 2025

RESOURCES	Codes	Notes	31 December 2025	01 January 2025
			VND	VND
C - LIABILITIES (300 = 310+330)	300		383,137,514,645	771,229,517,139
I. Short-term liabilities	310		379,695,214,645	769,379,417,139
1. Short-term trade payables	311	5.11	99,494,322,997	19,218,399,630
2. Short-term prepayments from customers	312	5.12	34,081,350,872	6,912,098,944
3. Taxes and other payables to government budget	313	5.13	2,946,267,924	7,325,080,790
4. Payables to employees	314		18,499,352,232	10,603,939,062
5. Short-term accrued expenses	315	5.14	25,509,371,893	19,989,653,148
7. Other short-term payments	319	5.15	113,752,489	614,028,500
8. Short-term borrowings and finance lease liabilities	320	5.16	180,386,828,658	690,222,039,497
9. Short-term provisions	321		16,682,000,000	12,471,000,000
10. Bonus and welfare fund	322		1,981,967,580	2,023,177,568
II. Long-term liabilities	330		3,442,300,000	1,850,100,000
1. Long-term borrowings and finance lease liabilities	338	5.16	3,442,300,000	1,850,100,000
D - OWNERS' EQUITY (400 = 410+430)	400		274,502,642,018	265,101,643,489
I- Owners' equity	410	5.17	274,502,642,018	265,101,643,489
1. Contributed capital	411		254,300,000,000	254,300,000,000
- Ordinary shares with voting rights	411a		254,300,000,000	254,300,000,000
2. Development and investment funds	418		5,721,783,837	5,460,090,397
3. Undistributed profit after tax	421		14,480,858,181	5,341,553,092
- Undistributed profit after tax brought forward	421a		-	107,684,290
- Undistributed profit after tax for the current period	421b		14,480,858,181	5,233,868,802
II- Funding sources and other funds	430		-	-
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		657,640,156,663	1,036,331,160,628

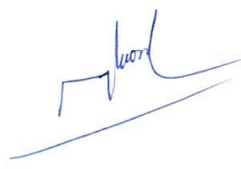
An Giang, 12 January 2026

Preparer



Nguyen Thi Chuc Ha

Chief Accountant



Tran Thi Diep

General Director



Duong Thi Thanh Nguyet

INCOME STATEMENT
 For the year ended 31 December 2025

ITEMS	Codes	Notes	Year 2025	Year 2024
			VND	VND
1. Revenues from sales and services rendered	01	6.1	5,232,309,511,462	7,403,990,025,919
2. Revenue deductions	02		787,335,746	1,009,800,000
3. Net revenues from sales and services rendered (10 = 01-02)	10		5,231,522,175,716	7,402,980,225,919
4. Costs of goods sold	11	6.2	4,670,340,994,135	6,773,860,280,371
5. Gross revenues from sales and services rendered (20 = 10-11)	20		561,181,181,581	629,119,945,548
6. Financial income	21	6.3	35,698,165,407	51,122,962,796
7. Financial expenses	22	6.4	56,759,083,379	97,339,539,203
<i>In which: Interest expenses</i>	23		30,824,101,042	60,402,468,567
8. Selling expenses	25	6.5	445,493,788,919	501,457,340,414
9. General administrative expenses	26	6.6	72,250,730,446	66,375,424,813
10. Net profits from operating activities {30 = 20+(21-22)-(25+26)}	30		22,375,744,244	15,070,603,914
11. Other income	31	6.7	390,453,600	486,253,199
12. Other expenses	32	6.7	1,880,651,276	298,787,696
13. Other profits (40 = 31-32)	40	6.7	(1,490,197,676)	187,465,503
14. Total net profit before tax (50 = 30+40)	50		20,885,546,568	15,258,069,417
15. Current corporate income tax expenses	51	6.8	6,404,688,387	10,024,200,615
16. Deferred corporate income tax expenses	52		-	-
17. Profits after corporate income tax (60 = 50-51-52)	60		14,480,858,181	5,233,868,802
18. Basic earnings per share	70	6.9	569	181

An Giang, 12 January 2026

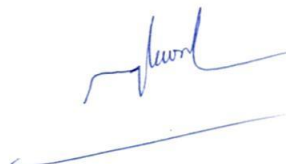
Preparer

Chief Accountant

General Director



Nguyen Thi Chuc Ha



Tran Thi Diep



Dương Thi Thanh Nguyet

CASH FLOW STATEMENT

(Indirect method)

For the year ended 31 December 2025

ITEMS	Codes	Notes	Year 2025	Year 2024
			VND	VND
I. Cash flows from operating activities				
1. Profit before tax	01		20,885,546,568	15,258,069,417
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		15,205,599,397	15,160,067,909
- Provisions	03		10,691,918,442	(18,270,180,700)
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		169,338,054	6,651,392,244
- Gains (losses) on investing activities	05		(116,237,595)	(149,161,036)
- Interest expenses	06		30,824,101,042	60,402,468,567
3. Operating profit before changes in working capital	08		77,660,265,908	79,052,656,401
- Increase (decrease) in receivables	09		114,006,019,362	(82,018,938,652)
- Increase (decrease) in inventories	10		285,454,412,800	(9,699,474,162)
- Increase (decrease) in payables	11		120,780,760,748	(330,174,860,250)
- Increase (decrease) in prepaid expenses	12		13,688,059,410	(1,881,215,136)
- Interest paid	14		(31,272,510,851)	(60,149,107,174)
- Corporate income tax paid	15		(10,783,535,733)	(8,713,694,598)
- Other receipts from operating activities	16		17,550,000	20,900,000
- Other payments on operating activities	17		(660,654,900)	(1,544,484,358)
Net cash flows from operating activities	20		568,890,366,744	(415,108,217,929)
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(15,328,876,570)	(4,502,577,940)
2. Proceeds from interests, dividends and distributed profits	27		92,812,937	149,161,036
Net cash flows from investing activities	30		(15,236,063,633)	(4,353,416,904)
III. Cash flows from financial activities				
1. Proceeds from borrowings	33		3,675,807,141,520	6,289,003,648,153
2. Repayment of principal	34		(4,184,050,152,359)	(5,987,378,153,297)
3. Dividends and profits paid to owners	36		(4,450,250,000)	(9,536,250,000)
Net cash flows from financial activities	40		(512,693,260,839)	292,089,244,856
Net cash flows during the year (50 = 20+30+40)	50		40,961,042,272	(127,372,389,977)
Cash and cash equivalents at the beginning of the year	60		22,096,855,325	149,461,474,363
Effect of exchange rate fluctuations	61		(57,593,324)	7,770,939
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70	5.1	63,000,304,273	22,096,855,325

Preparer

Nguyen Thi Chuc Ha

Chief Accountant

Tran Thi Diep

An Giang, 12 January 2026

General Director



Duong Thi Thanh Nguyet

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

1. COMPANY INFORMATION**1.1 Structure of ownership**

Kien Giang Import & Export Joint Stock Company was established based on transformation from Kien Giang Import and Export One Member Limited Company under Southern Food Corporation - One Member Limited Company (now known as Vietnam Southern Food Corporation – Joint Stock Company) to a joint stock company according to Decision No. 11/QĐ-HĐTV dated 16 January 2015, of the Members' Council of Southern Food Corporation on the equitization of Kien Giang Import & Export One Member Company Limited. The company operates under the Enterprise Registration Certificate of Joint Stock Company No. 1700100989 issued by the Department of Planning and Investment of Kien Giang Province for the first time on 07 November 2005, which have been amended for multiple times with the most recent amendment being the 21st on 28 March 2023.

English name of the company: KIEN GIANG IMPORT & EXPORT JOINT STOCK COMPANY.

The Company's Charter capital under the Certificate of Business Registration number 1700100989 amended for the 21st on 28 March 2023 is VND 254,300,000,000. *(In word: Two hundred and fifty four billion, three hundred million Vietnamese dong).*

The Company's stock is currently traded on the UpCOM Stock Exchange with stock code: KGM.

The Company's registered office is located at: No. 85 - 87 Lac Hong Street, Rach Gia Ward, An Giang Province.

The total number of the Company's employees as at 31 December 2025 is 260 (at 31 December 2024: 270).

1.2 Operating industries and principle activities

Business lines of the Company according to the Business Registration Certificate include:

- Growing rice;
- Planting other perennials;
- Milling and production of raw flour;
- Coastal freight and ocean;
- Inland waterway cargo transportation;
- Warehousing and storage of goods;
- Activities of direct support services for water transport;
- Wholesale of solid, liquid, gaseous fuels and related products. Details: - Wholesale of petroleum and related products (not doing business at the company's headquarters) - Trading in firewood and rice husks;
- Wholesale of materials and other installation equipment in construction. Details: Wholesale of cement;
- Other specialized wholesale not elsewhere classified. Details: Wholesale of fertilizers, pesticides, and other chemicals used in agriculture;
- Retail sale of food in specialized stores. Details: Retail sale of sugar, milk and dairy products, cakes, jams, candies, and products processed from cereals, flour, starch (noodles, packaged pieces,...); other foods (canned fish, packaged coffee, milk coffee, milo milk, cooking oil, fish sauce, soy sauce, chili sauce, seasoning seeds, tea,...); seafood in specialized stores;
- Retail sale of beverages in specialized stores. Details: Retail of beer, soft drinks, green tea of all kinds, bird's nest water, bottled purified water, ginseng dew, litchi fruit,...;
- Retail sale of motor fuel in specialized stores. Details: Retail of petroleum and related products (not doing business at the company's headquarters);
- Retail sale of drugs, medical equipment, cosmetics, and hygiene products in specialized stores. Details: Retail sale of perfume, cosmetics, and hygiene products (toilet tissue, diapers, bleach, soap powder, conditioner, mosquito incense,...);

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2025

1.2 Operating industries and principle activities (Continued)

- Wholesale of agricultural and forestry raw materials (except wood, and bamboo) and live animals. Details: Wholesale of agricultural products;
- Wholesale rice;
- Sale food. Details: Wholesale of aquatic products;
- Freight transport by road;

Main activities of the Company during the year: Producing, processing, trading in food products, anchovies and trading in petroleum./

1.3 The Company structure

The Company's affiliated units as of 31 December 2025 include:

<u>Name</u>	<u>Address</u>
Branch of Kien Giang Import & Export Joint Stock Company	25 Vu Tong Phan, Binh Trung Ward, Ho Chi Minh City
Branch of Kien Giang Import & Export Joint Stock Company - An Hoa Food Processing and Exporting Enterprise	44 Ngo Thoi Nhiem street, Rach Gia Ward, An Giang Province
Branch of Kien Giang Import & Export Joint Stock Company - Tan Phu Food Processing and Exporting Enterprise.	Group 4, Tan Phu Hamlet, Tan Hiep Commune, An Giang Province
Branch of Kien Giang Import-Export Joint Stock Company - Thanh Hung Food Processing and Exporting Enterprise	Thanh Trung Hamlet, Thanh Hung Commune, An Giang Province
Branch of Kien Giang Import-Export Joint Stock Company - Vinh Thang Export Food Processing Enterprise	Group 4, Vinh Tien Hamlet, Vinh Tuy Commune, An Giang Province
Branch of Kien Giang Import-Export Joint Stock Company - Son Thuan Export Food Processing Enterprise	Group 1, Vam Rang Hamlet, Son Kien Commune, An Giang Province.
Branch of Kien Giang Import-Export Joint Stock Company - Hon Chong Anchovy Processing Enterprise	Group 4, Hon Chong Hamlet, Kien Luong Commune, An Giang province.
Branch of Kien Giang Import-Export Joint Stock Company - An Binh Petroleum Business Enterprise	44 Ngo Thoi Nhiem street, Rach Gia Ward, An Giang Province

1.4 Normal operating cycle

The Company's normal operating cycle is 12 months.

1.5 Statement of information comparability on the financial statements

The Company ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC on amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC dated December 22, 2014 issued by the Ministry of Finance. Therefore, the information and figures presented in the financial statements are comparable.

2. FISCAL YEAR AND ACCOUNTING CURRENCY**2.1 Fiscal year**

The Company's fiscal year applicable for the preparation of its financial statements starts on 1 January and ends on 31 December of solar year.

The Company's financial statements are prepared for the year ended 31 December 2025.

2.2 Accounting currency

The accompanying financial statements are expressed in Vietnamese Dong (VND).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2025

3. ACCOUNTING STANDARDS AND SYSTEM**3.1 Accounting System**

The Company applied to Vietnamese Accounting System promulgated under Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing a number of articles of Circular 200/2014/TT- BTC dated 22 December 2014.

3.2 Statements for the compliance with Accounting Standards and System

The Board of Management ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Financial Statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Company in the preparation of the financial statements:

Basis of preparation of the financial statements

The attached financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of financial statements.

The financial statements of the Company are prepared on the basis of the summary of the financial statements of the dependent units and the financial statements of the Office of the Company. All transactions and balances between the Office of the Company and its dependent units as well as between the dependent units have been eliminated when preparing and presenting the Company's separate financial statements.

The accompanying financial statements are not intended to present the consolidated financial position, results of operations and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

Accounting estimates

The preparation of the financial statements in conformity with Vietnamese Accounting Standards requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Types of exchange rates applied in accounting***For transactions arising in foreign currency***

Transactions in foreign currencies are translated at the actual exchange rates at the transaction date, exchange differences arising from these transactions are recognized as financial income and expenses in the income statement. This actual transaction rate is determined according to the following principle:

- Actual exchange rate when buying and selling foreign currencies (spot foreign currency trading contract): Is the rate stated in the foreign exchange transaction between the Company and the Joint-stock Commercial Bank;
- If the contract does not stipulate the payment rate, the enterprise shall record in the accounting books according to the principle of:
 - Actual exchange rate when recording receivables is the buying rate of the commercial bank where the Company appoints customers to pay at the time the transaction occurs;
 - Actual exchange rate when recording liabilities is the selling rate of the commercial bank where the Company intends to pay at the time the transaction occurs.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revaluation of monetary items denominated in foreign currencies at the time of preparation of the financial statements

Monetary items denominated in foreign currencies classified as assets (Cash, receivables...): Re-evaluated at the buying rate of the Joint-Stock Commercial Bank where the Company frequently has transactions as at 31 December 2025.

Monetary items denominated in foreign currencies classified as liabilities (Payables to sellers, loans, ..): Re-evaluated at the selling rate of the Joint-Stock Commercial Bank where the Company frequently has transactions as at 31 December 2025.

Exchange differences arising from revaluation are transferred to the account Exchange differences - 413, the balance of which will be transferred to Revenue or financial expenses at the time of preparation of the financial statements.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 03 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of purchase and other costs directly attributable to the purchase of the inventory.

The cost of inventories is determined in accordance with the weighted average method.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution. The Company uses the perpetual inventory method and the inventory cost is calculated via average method.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using straight line method over their estimated useful lives. Details are as follows:

	<u>Years</u>
Buildings, structures	05 - 50
Machinery and equipment	05 - 20
Motor vehicles	05 - 30
Office equipment	05 - 10
Others	05 - 10

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Intangible fixed assets and amortization

The Company's intangible assets are computer software, which are stated at history cost less accumulated amortization.

Historical costs of intangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Computer software is amortized on a straight-line basis over its estimated useful life of 5 years.

Operating leases as lessee

The Company's operating leases include office and land leases. Payments for an operating lease are recognized as production and business costs by the straight-line method during the entire asset lease term.

Prepaid expenses

Prepaid expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Company's prepaid expenses includes:

Tools and supplies

Tools and supplies are recorded to expenses and depreciated to on a straight-line basis with useful life of not exceeding 36 months.

Fixed assets repair costs

Fixed assets repair costs are classified by the Company into minor repairs and major repairs. These expenses are amortized into expenses on a straight-line basis over a maximum of 12 months (for minor repair costs) and a maximum of 36 months (for major repair costs).

Prepaid insurances

Prepaid insurances are amortized on a straight-line basis with an amortization period equivalent to the effective period of the related insurance contract.

Other prepaid expenses

Other prepaid expenses are stated at cost and amortized on a straight-line basis over their useful lives.

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Company's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: Reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller is an independent entity with the Company (including the payables among parent company and subsidiaries, associates);
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The Company recognizes Accrued expenses as follows:

- Interest expense payable: Accrued in advance based on outstanding balance, applicable interest rate and number of days of interest calculation, based on loan contract.
- Other expenses for services purchased from outside: Deducted before the fact that the Company has received related goods and services, but has not yet received an invoice, the value of advance is based on the contract, or agreement between the Company and the supplier.

Loans and finance lease liabilities

Including loans from joint stock commercial banks.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Company's Charter as well as the provisions of law and approved by the General Meeting of Shareholders.

Dividends payable to shareholders are recognized as payable in the Financial Statements after the Company's Annual General Meeting of Shareholders approves the dividend rate.

Revenue and other income

The Company's revenue includes revenue from selling goods, finished products (food items such as rice, anchovies; and gasoline, oil, and lubricants) and other services rendered.

Revenue from sale of goods

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred substantially all the risks and rewards of ownership of the products or goods to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- Costs related to transactions can be determined.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Revenue and other income (Continued)***Revenue from services*

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the period by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Identify the completed work as at the balance sheet date; and
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that services.

Revenue from interest income, other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Cost of goods sold or services rendered including the cost of products, goods, services during the year is recorded corresponding to revenue of the period. For cost which is over the normal level of inventories is recorded directly into the cost of goods sold.

Financial expenses

Financial expenses reflect expenses incurred during the year, mainly including borrowing costs, exchange rate losses when re-evaluating monetary items denominated in foreign currencies at the end of the period or when paying debts, pay, or collect receivables.

Current corporate income tax expense and deferred corporate income tax expense

Corporate income tax expenses: is total current and deferred income tax expenses in determining profit or loss of a period. Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Earnings per share

Basic earnings per share are calculated by dividing net profit (loss) after tax for the period attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year.

Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects. When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Segment reporting**

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments.

The Board of Directors believes that the Company operates in business segments, which include manufacturing, processing, and trading of food products, anchovies and trading in petroleum and operating in geographical segments, which include domestic and international markets. Segment reports will be prepared by business segments and by geographical area.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET**5.1 Cash and cash equivalents**

	31 December 2025	01 January 2025
	VND	VND
Cash on hand	362,451,000	548,935,000
Bank deposits	32,637,853,273	21,547,920,325
Cash equivalents (i)	30,000,000,000	-
Total	63,000,304,273	22,096,855,325

(i) Cash equivalents are deposits at Vietcombank - Kien Giang Branch with a term of 03 month and an interest rate of 4.75% per annum.

5.2 Short-term receivables from customers

	31 December 2025	01 January 2025
	VND	VND
Sikakroabea Co.Ltd	33,806,775,111	169,407,442,678
Three Hills Ghana Limited	-	22,408,875,553
Ngoc Thien Huong Processing Import Export Joint Stock Company	-	36,396,914,375
Louis Dreyfus Company Asia PTE Ltd	16,508,804,473	47,976,900
Olam Global Agri PTE Ltd	11,549,535,896	-
Others	15,441,190,654	29,821,568,539
Total	77,306,306,134	258,082,778,045

(i) In which, the right to claim debts including outstanding balances of receivables from customers as at 31 December 2025 totalling VND 72,101,292,398 (as at 31 December 2024 totalling VND 59,430,287,860) have been pledged to secure loans (details in Note 5.16).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2025

5.3 Prepayments to suppliers

	31 December 2025 VND	01 January 2025 VND
Han Phat Kien Giang Construction JSC	-	356,878,253
Enco Joint Stock Company	246,418,200	-
Phat Phuoc Thanh One Member Company Limited	2,340,000,000	-
Vietnam Trade Promotion Center for Agriculture and Environment	420,700,000	-
Others	438,170,997	347,463,737
Total	3,445,289,197	704,341,990

5.4 Other receivables

	31 December 2025 (VND)		01 January 2025 (VND)	
	Book value	Allowance	Book value	Allowance
a) Short-term	262,774,683	(126,350,025)	288,002,276	(126,350,025)
- Receivables from employees	113,000,000	-	-	-
- Other receivables	149,774,683	(126,350,025)	288,002,276	(126,350,025)
- <i>Interest on bank deposits, loan interest receivables</i>	23,424,658	-	-	-
- <i>Others</i>	126,350,025	(126,350,025)	288,002,276	(126,350,025)
b) Long-term	75,000,000		75,000,000	
Long-term deposits	75,000,000	-	75,000,000	-
Total	337,774,683	(126,350,025)	363,002,276	(126,350,025)

KIEN GIANG IMPORT & EXPORT JOINT STOCK COMPANYNo. 85 - 87 Lac Hong Street,
Rach Gia Ward, An Giang Province**Form B 09 - DN**Issued under Circular No. 200/2014/TT-BTC
Dated 22 December 2014 of the Ministry of Finance**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

For the year ended 31 December 2025

5.5 Bad debts

	31 December 2025 (VND)				01 January 2025 (VND)			
	Overdue periods	Original value	Recoverable amount	Allowances	Overdue periods	Original value	Recoverable amount	Allowances
Receivables from customers		199,757,000	-	(199,757,000)		199,757,000	-	(199,757,000)
My Nghi Co., Ltd - Nguyen Ngoc Thao	Over 3 years	129,757,000	-	(129,757,000)	Over 3 years	129,757,000	-	(129,757,000)
Tam Hung Co., Ltd	Over 3 years	70,000,000	-	(70,000,000)	Over 3 years	70,000,000	-	(70,000,000)
Prepayments to sellers		115,739,659	-	(115,739,659)		115,739,659	-	(115,739,659)
Duy Tan Design Consulting and Construction Co., Ltd	Over 3 years	65,739,659	-	(65,739,659)	Over 3 years	65,739,659	-	(65,739,659)
Hoang Anh Gia Bao Co., Ltd	Over 3 years	50,000,000	-	(50,000,000)	Over 3 years	50,000,000	-	(50,000,000)
Other receivables		126,350,025	-	(126,350,025)		126,350,025	-	(126,350,025)
Hoang My Co., Ltd	Over 3 years	51,385,725	-	(51,385,725)	Over 3 years	51,385,725	-	(51,385,725)
Me Linh Private Enterprise, An Giang	Over 3 years	40,808,300	-	(40,808,300)	Over 3 years	40,808,300	-	(40,808,300)
Ut Hoang Private Enterprise, An Giang	Over 3 years	34,156,000	-	(34,156,000)	Over 3 years	34,156,000	-	(34,156,000)
Total		441,846,684	-	(441,846,684)		441,846,684	-	(441,846,684)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2025

5.6 Inventories

	31 December 2025 (VND)		01 January 2025 (VND)	
	Original value	Allowance	Original value	Allowance
Goods in transit	3,727,314,815	-	4,131,353,482	-
Raw materials	122,508,707,940	(6,952,742,122)	68,963,353,520	(7,394,189,725)
Tools and supplies	17,801,819,962	-	1,352,890,023	-
Finished goods	28,251,764,901	(1,541,974,028)	91,301,940,797	(2,306,973,340)
Goods	77,074,655,878	(7,698,708,394)	369,069,138,474	(11,343,037)
Total	249,364,263,496	(16,193,424,544)	534,818,676,296	(9,712,506,102)

The amounts of inventories, including main materials, finished products and goods, circulated in the process of production and business owned by Kien Giang Import & Export Joint Stock Company financed by loans have been pledged to secure loans at the banks as at 31 December 2025 is VND 227,835,128,719 (as at 31 December 2024: VND 523,564,645,215). Details in Note 5.16.

5.7 Prepaid expenses

	31 December 2025 VND	01 January 2025 VND
a) Short-term	903,561,845	1,756,461,002
Tools, packaging waiting for allocation	643,289,599	764,471,102
Property repair costs	158,262,514	837,177,931
Insurance cost	-	58,900,533
Cost of loading and unloading, emptying boxes, process	42,170,566	30,210,511
Others	59,839,166	65,700,925
b) Long-term	45,103,790,437	57,938,950,690
Tools, packaging waiting for allocation	441,447,307	1,405,145,779
Property repair costs	-	10,677,670,667
Insurance cost	102,880,406	93,319,616
Prepaid land rent (i)	44,171,608,295	45,423,103,391
Others	387,854,429	339,711,237
Total	46,007,352,282	59,695,411,692

- (i) The prepaid land rent presents the carrying amount of the land use rights which originated from assigned land with surcharges and had with a maximum lease period of 50 years. According to the notification from the Tax Department of An Giang Province, the Company is exempted from paying land for the remaining period of the leases.

As at 31 December 2025, the carrying amount of the above-mentioned leased land use rights have been pledged to secure loans at joint stock commercial banks is VND 42,652,692,632 (as of 31 December 2024: VND 43,865,976,020). Details in Note 5.16.

KIEN GIANG IMPORT & EXPORT JOINT STOCK COMPANY

No. 85 - 87 Lac Hong Street,
Rach Gia Ward, An Giang Province

Form B 09 - DN

Issued under Circular No. 200/2014/TT-BTC
Dated 22 December 2014 of the Ministry of Finance

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2025

5.8 Tangible fixed assets

Unit: VND

	Buidlings and structures	Machineries, equipment	Vehicles	Office tools and equipment	Other tangible fixed assets	Total
HISTORICAL COST						
Balance as at 01 January 2025	227,794,301,937	155,689,578,779	78,197,553,520	1,082,150,830	1,571,753,846	464,335,338,912
Increase in the year	976,490,498	9,184,631,905	5,677,954,167	166,600,000	-	16,005,676,570
Purchased in the year	-	9,184,631,905	5,677,954,167	166,600,000	-	15,029,186,072
Transfer from construction in progress	976,490,498	-	-	-	-	976,490,498
Decrease in the year	-	-	-	-	-	-
Balance as at 31 December 2025	<u>228,770,792,435</u>	<u>164,874,210,684</u>	<u>83,875,507,687</u>	<u>1,248,750,830</u>	<u>1,571,753,846</u>	<u>480,341,015,482</u>
ACCUMULATED DEPRECIATION						
Balance as at 01 January 2025	159,190,415,744	113,625,659,502	66,871,486,510	883,343,221	1,500,428,833	342,071,333,810
Increase in the year	5,812,375,562	6,918,968,985	2,398,194,007	54,358,978	20,768,532	15,204,666,064
Charged for the year	5,812,375,562	6,918,968,985	2,398,194,007	54,358,978	20,768,532	15,204,666,064
Decrease in the year	-	-	-	-	-	-
Balance as at 31 December 2025	<u>165,002,791,306</u>	<u>120,544,628,487</u>	<u>69,269,680,517</u>	<u>937,702,199</u>	<u>1,521,197,365</u>	<u>357,275,999,874</u>
NET BOOK VALUE						
As at 01 January 2025	<u>68,603,886,193</u>	<u>42,063,919,277</u>	<u>11,326,067,010</u>	<u>198,807,609</u>	<u>71,325,013</u>	<u>122,264,005,102</u>
As at 31 December 2025	<u>63,768,001,129</u>	<u>44,329,582,197</u>	<u>14,605,827,170</u>	<u>311,048,631</u>	<u>50,556,481</u>	<u>123,065,015,608</u>

The cost of tangible fixed assets that have been fully depreciated but are still in use as of 31 December 2025 is VND 104,033,832,297 (as at 01 January 2025: VND 95,934,132,817).

The carrying amount of tangible fixed assets have been pledged as securities for loans as at 31 December 2025 is VND 84,491,529,747 (as at 01 January 2025: VND 90,072,274,698).

The cost of tangible fixed assets awaiting liquidation as of 31 December 2025 is VND 19,202,698,267 (as at 01 January 2025: VND 19,588,128,360)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2025

5.9 Intangible fixed assets

Unit: VND

	Computer software	Total
HISTORICAL COST		
Balance as at 01 January 2025	-	-
Increase in the year	120,000,000	120,000,000
Purchased in the year	120,000,000	120,000,000
Decrease in the year	-	-
Balance as at 31 December 2025	120,000,000	120,000,000
ACCUMULATED AMORTISATION		
Balance as at 01 January 2025	-	-
Increase in the year	933,333	933,333
Charged for the year	933,333	933,333
Decrease in the year	-	-
Balance as at 31 December 2025	933,333	933,333
NET BOOK VALUE		
As at 01/01/2025	-	-
As at 31/12/2025	119,066,667	119,066,667

5.10 Construction in progress

	31 December 2025 VND	01 January 2025 VND
a) Procurement	-	796,800,000
Buy fishing boats, fishing boats upgrade	-	796,800,000
b) Construction	1,356,388,307	1,356,388,307
Project of expanding the drying yard and workers' housing (i)	1,356,388,307	1,356,388,307
Total	1,356,388,307	2,153,188,307

- (i) The investment costs for the project to expand the drying yard and workers' housing at the Anchovy Processing Enterprise include expenses for acquiring land use rights, consulting fees, and other investment-related costs. On June 20, 2024, the Company submitted official document No. 21/TTr-XNK-KTĐT to the competent State authorities in Kien Giang Province to register its land use demand for implementing the 2024 project to expand the anchovy drying yard and workers' housing, at the same time, the Company has estimated the expected tax obligations to be paid when converting the land use purpose from agricultural land to non-agricultural production land. As of the date of preparation of this financial report, the Company has not yet received an official response from the competent State authorities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2025

5.11 Short-term trade payables

	31 December 2025 (VND)		01 January 2025 (VND)	
	Book value	Repayable amount	Book value	Repayable amount
Ngoc Thien Huong Processing Import Export JSC	-	-	714,694,400	714,694,400
Thang Loi Food Processing Export Import JSC	-	-	2,830,000,000	2,830,000,000
Han Le Rice Export JSC	-	-	2,654,509,000	2,654,509,000
Quang Phat Export Import JSC	-	-	11,668,640,500	11,668,640,500
Phan Minh Investment Production Trading Services Co., Ltd	-	-	1,198,899,020	1,198,899,020
Hoang Minh Nhat JSC	72,000,000,000	72,000,000,000	-	-
Tan Truong Thinh JSC	15,483,760,686	15,483,760,686	-	-
Others	12,010,562,311	12,010,562,311	151,656,710	151,656,710
Total	99,494,322,997	99,494,322,997	19,218,399,630	19,218,399,630
<i>In which: Trade payables to related parties (details in Note 7.1)</i>	<i>6,128,037,000</i>	<i>6,128,037,000</i>	<i>-</i>	<i>-</i>

5.12 Short-term prepayments from customers

	31 December 2025 VND	01 January 2025 VND
Syarikat Pelangi Tinggi	15,995,837,264	-
Zest (Fzc)	11,880,086,125	-
Binh Minh Food JSC	-	1,020,800,000
Quang Phat Export Import JSC	-	3,955,471,650
Others	6,205,427,483	1,935,827,294
Total	34,081,350,872	6,912,098,944
<i>In which, Prepayments from related parties (details in Note 7.1)</i>	<i>2,219,417,099</i>	<i>-</i>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2025

5.13 Taxes and other receivables from/payables to the government budget*Unit: VND*

	01 January 2025	Additions	Paid	31 December 2025
Payables	7,325,080,790	7,418,307,961	11,797,120,827	2,946,267,924
Corporate income tax	7,204,459,514	6,404,688,387	10,783,535,733	2,825,612,168
Personal income tax	120,621,276	514,284,811	514,250,331	120,655,756
Property tax, land rent	-	486,334,763	486,334,763	-
Fees, charges, and other payables	-	13,000,000	13,000,000	-
Receivables	120,000	-	-	120,000
Value added tax overpaid	120,000	-	-	120,000

5.14 Short-term accrued expenses

	31 December 2025 VND	01 January 2025 VND
Accrued interest payable	146,637,991	595,047,800
Accrued costs of goods prepared	20,784,242,510	18,517,891,193
Accrued expenses of transportation	4,186,886,840	-
Accrued repair costs	26,487,404	-
Others short-term accrued expenses	365,117,148	876,714,155
Total	25,509,371,893	19,989,653,148

5.15 Other short-term payables

	31 December 2025 VND	01 January 2025 VND
Other short-term payables	113,752,489	614,028,500
Total	113,752,489	614,028,500

KIEN GIANG IMPORT & EXPORT JOINT STOCK COMPANY

No. 85 - 87 Lac Hong Street,
Rach Gia Ward, An Giang Province

Form B 09 - DN

Issued under Circular No. 200/2014/TT-BTC
Dated 22 December 2014 of the Ministry of Finance

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

5.16 Borrowings and finance lease liabilities

Notes	31 December 2025 (VND)		In the period (VND)		01 January 2025 (VND)	
	Carrying value	Repayable amount	Increase	Decrease	Carrying value	Repayable amount
a) Short-term borrowings	180,386,828,658	180,386,828,658	3,674,214,941,520	4,184,050,152,359	690,222,039,497	690,222,039,497
<i>Short-term borrowings</i>	<i>177,619,028,658</i>	<i>177,619,028,658</i>	<i>3,671,447,141,520</i>	<i>4,180,900,555,618</i>	<i>687,072,442,756</i>	<i>687,072,442,756</i>
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Kien Giang Branch	-	-	745,605,073,560	805,035,361,420	59,430,287,860	59,430,287,860
Vietnam Prosperity Joint Stock Commercial Bank	-	-	59,643,928,000	59,643,928,000	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Phu Quoc Branch (i)	177,619,028,658	177,619,028,658	1,201,532,619,710	1,377,240,209,948	353,326,618,896	353,326,618,896
Vietnam Export Import Commercial Joint Stock Bank - Sai Gon Branch	-	-	310,800,015,000	353,623,491,000	42,823,476,000	42,823,476,000
Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch	-	-	979,490,723,000	1,081,899,131,000	102,408,408,000	102,408,408,000
Military Commercial Joint Stock Bank - Can Tho Branch	-	-	324,156,820,000	453,240,472,000	129,083,652,000	129,083,652,000
Vietnam International Commercial Joint Stock Bank	-	-	19,466,672,250	19,466,672,250	-	-
Vietnam Prosperity and Development Joint Stock Commercial Bank - Can Tho Branch	-	-	1,723,150,000	1,723,150,000	-	-
Ho Chi Minh City Development Joint Stock Commercial Bank - Ho Chi Minh City Branch	-	-	3,231,000,000	3,231,000,000	-	-
Southeast Asia Commercial Joint Stock Bank - Kien Giang Branch	-	-	25,797,140,000	25,797,140,000	-	-
Current portion of long-term borrowings	2,767,800,000	2,767,800,000	2,767,800,000	3,149,596,741	3,149,596,741	3,149,596,741
Joint Stock Commercial Bank for Investment and Development of Vietnam - Phu Quoc Branch (ii)	2,767,800,000	2,767,800,000	2,767,800,000	3,149,596,741	3,149,596,741	3,149,596,741

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

5.16 Borrowings and finance lease liabilities (Continued)

	Notes	31 December 2025 (VND)		In the period (VND)		01 January 2025 (VND)	
		Carrying value	Repayable amount	Increase	Decrease	Carrying value	Repayable amount
a) Short-term borrowings (brought forward from previous page)		180,386,828,658	180,386,828,658	3,674,214,941,520	4,184,050,152,359	690,222,039,497	690,222,039,497
b) Long-term borrowings		3,442,300,000	3,442,300,000	4,360,000,000	2,767,800,000	1,850,100,000	1,850,100,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Phu Quoc Branch	(ii)	3,442,300,000	3,442,300,000	4,360,000,000	2,767,800,000	1,850,100,000	1,850,100,000
Total		183,829,128,658	183,829,128,658	3,678,574,941,520	4,186,817,952,359	692,072,139,497	692,072,139,497

(i) Borrowing from Joint Stock Commercial Bank for Investment and Development of Vietnam - Phu Quoc Branch ("BIDV Phu Quoc") under Credit Contract No. 01/2025/679501/HĐTD dated 19 August 2025 with the following details:

- Credit limit : VND 400,000,000,000;
- Validity period : Twelve months from the Contract Signing Date but no later than 15 August 2026;
- Purpose of the loan : Working capital supplementation, issuance of guarantees, and opening of letters of credit to support business operations;
- Interest rates : Loan interest rates determined in specific loan contracts according to BIDV Phu Quoc's interest policy;
- Form of security : The loan is secured by the right to claim debt formed in the future from Export Contracts; all input materials and goods circulating in the production and business process are formed from loan capital sponsored by BIDV Phu Quoc.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

5.16 Borrowings and finance lease liabilities (Continued)

- (ii) Borrowing from Joint Stock Commercial Bank for Investment and Development of Vietnam – Phu Quoc Branch (“BIDV Phu Quoc”) under the medium and long-term credit contract as follows:

Borrowing contract No. 04/2023/679501/HĐTD dated 30 June 2023:

Loan principal : VND 800,000,000;

Purpose of borrowing : Purchasing of car for the Company’s business;

Loan term : 36 months;

Loan interest rate for the term : For the term: 9% p.a; applied within 12 months from the date of first disbursement. After this time, the floating interest rate is applied and calculated by the interest rate for citizen savings with the 24-month term and deferred interest payment under BIDV’s policy, plus a minimum margin of 5%, which is determined and adjusted for every 6 months.

The overdue interest rate applied to overdue principal is 150% of the loan interest rate for the term;

Late payment interest for late payment interest debt is 10% p.a calculated on the balance of late payment interest corresponding to the late payment period. but not exceeding VND 2,000,000 per one time of late payment;

Repayment periods : The loan principal is repaid in 12 instalments, every 3 months or quarterly, on the 25th day of the last repayment period.

Form of loan guarantee : Assets formed from loan capital.

Borrowing contract No. 05/2023/67950/HĐTD dated 01 December 2023:

Loan principal : VND 1,200,000,000;

Purpose of borrowing : Purchasing of car for the Company’s business;

Loan term : 36 months;

Loan interest rate for the term : For the term: 8.3% p.a; applied within 12 months from the date of first disbursement. After this time, the floating interest rate is applied and calculated by the interest rate for citizen savings with the 24-month term and deferred interest payment under BIDV’s policy, plus a minimum margin of 4.7%, which is determined and adjusted for every 6 months:

The overdue interest rate applied to overdue principal is 150% of the loan interest rate for the term;

Late payment interest for late payment interest debt is 10% p.a calculated on the balance of late payment interest corresponding to the late payment period. but not exceeding VND 2,000,000 per one time of late payment;

Repayment periods : The loan principal is repaid in 12 instalments, every 3 months or quarterly, on the 25th day of the last repayment period.

Form of loan guarantee : Assets formed from loan capital.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

5.16 Borrowings and finance lease liabilities (Continued)*Facilities granted agreement No. 01/2024/679501/HĐTD dated 01 July 2024:*

- Loan principal : VND 2,142,000,000;
- Purpose of borrowing : Purchase of indirect fixed assets, to support the business activities;
- Loan term : 36 months from the next day of first drawdown from BIDV Phu Quoc
- Loan interest rate for the term : For the term: 8.5% p.a; applied within 12 months from the date of first disbursement. After this period, a floating interest rate shall apply, equivalent to BIDV's 24-month retail term-deposit rate (interest paid at maturity) plus a minimum margin of 4.4%, adjusted every six months;
- The overdue interest rate applied to overdue principal is 150% of the loan interest rate for the term;
- Late payment interest for late payment interest debt is 10% p.a calculated on the balance of late payment interest corresponding to the late payment period..
- Repayment periods : The loan principal is repaid in 12 instalments, every 3 months or quarterly, on the 25th day of the last repayment period.
- Form of loan guarantee : Assets formed from loan capital.

Facilities granted agreement No. 02/2025/679501/HĐTD dated 20 October 2025:

- Loan principal : VND 4,360,000,000;
- Purpose of borrowing : Purchase of indirect fixed assets, to support the business activities;
- Loan term : 36 months from the next day of first drawdown from BIDV Phu Quoc
- Loan interest rate for the term : For the term: 8.5% p.a; applied within 12 months from the date of first disbursement. After this period, a floating interest rate shall apply, equivalent to BIDV's 24-month retail term-deposit rate (interest paid at maturity) plus a minimum margin of 2.9%, adjusted every six months;
- The overdue interest rate applied to overdue principal is 150% of the loan interest rate for the term; Late payment interest for late payment interest debt is 10% p.a calculated on the balance of late payment interest corresponding to the late payment period..
- Repayment periods : The loan principal is repaid in 12 instalments, every 3 months or quarterly, on the 25th day of the last repayment period.
- Form of loan guarantee : Assets formed from loan capital.

As at 31 December 2025, the outstanding balance of the medium term and long term loans at BIDV Phu Quoc total VND 6,210,100,000, in which: the current portion that are due within 12 months from 31 December 2025 total VND 2,767,800,000.

KIEN GIANG IMPORT & EXPORT JOINT STOCK COMPANY

No. 85 - 87 Lac Hong Street,
Rach Gia Ward, An Giang Province

Form B 09 - DN

Issued under Circular No. 200/2014/TT-BTC
Dated 22 December 2014 of the Ministry of Finance

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

5.17 Owners' equity

a. Changes of owners' equity

Unit: VND

	Contributed capital	Development and investment funds	Undistributed profit after tax	Total
Balance as at 01 January 2024	254,300,000,000	4,209,733,538	12,543,773,009	271,053,506,547
Net profit for the previous year	-	-	5,233,868,802	5,233,868,802
Dividends	-	-	(9,536,250,000)	(9,536,250,000)
Distribution to Investment and development fund	-	1,250,356,859	(1,250,356,859)	-
Distribution Bonus and welfare fund	-	-	(1,250,356,860)	(1,250,356,860)
Distribution Bonus fund for Managent	-	-	(299,125,000)	(299,125,000)
Distribution to Social Charity Participation Fund	-	-	(100,000,000)	(100,000,000)
Balance as at 31 December 2024	254,300,000,000	5,460,090,397	5,341,553,092	265,101,643,489
Balance as at 01 January 2025	254,300,000,000	5,460,090,397	5,341,553,092	265,101,643,489
Net profit for the current year	-	-	14,480,858,181	14,480,858,181
Dividends (i)	-	-	(4,450,250,000)	(4,450,250,000)
Distribution to Investment and development fund (i)	-	261,693,440	(261,693,440)	-
Distribution Bonus and welfare fund (i)	-	-	(523,386,880)	(523,386,880)
Distribution Bonus fund for Managent (i)	-	-	(78,508,032)	(78,508,032)
Distribution to Social Charity Participation Fund (i)	-	-	(27,714,740)	(27,714,740)
Balance as at 31 December 2025	254,300,000,000	5,721,783,837	14,480,858,181	274,502,642,018

(i) Pursuant to the Resolution of the 2025 Annual General Meeting of Shareholders No. 60/NQ-XNK-ĐHĐCĐ dated 15 May 2025. The Company distributes profits in 2024 as follows:

- Distribution Bonus fund for Management: 1.5% of profit after tax, equivalent to VND 78,508,032;
- Distribution to Investment and development fund: 5% of profit after tax, equivalent to VND 261,693,440;
- Distribution Bonus and welfare fund: 10% of profit after tax, equivalent to VND 523,386,880;
- Distribution to Social Charity Participation Fund: 0.5% profits after tax, equivalent to VND 27,714,740;
- Dividend by cash at the rate of 1.75% on the charter capital equivalent to 175 VND per share, and VND 4,450,250,000;

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

5.17 Owners' equity (Continued)

b. Details of owners' equity

	31 December 2025 VND	01 January 2025 VND
Vietnam Southern Food Corporation - JSC	211,848,000,000	211,848,000,000
Other shareholders	42,452,000,000	42,452,000,000
Total	254,300,000,000	254,300,000,000

c. Capital transactions with shareholders and appropriation of profits and dividends

	Year 2025 VND	Year 2024 VND
Shareholders' capital		
As at the beginning of the period	254,300,000,000	254,300,000,000
Additions of legal capital in the period	-	-
As at the end of the period	254,300,000,000	254,300,000,000
Dividends payable	4,450,250,000	9,536,250,000

d. Shares

	31 December 2025 Shares	01 January 2025 Shares
Quantity of registered shares	25,430,000	25,430,000
Quantity of issued shares	25,430,000	25,430,000
Common shares	25,430,000	25,430,000
Outstanding shares	25,430,000	25,430,000
Common shares	25,430,000	25,430,000
<i>Par value of outstanding shares (VND per share)</i>	<i>10,000</i>	<i>10,000</i>

e. The Company's equity funds

	31 December 2025 VND	01 January 2025 VND
Development and investment funds	5,721,783,837	5,460,090,397
Total	5,721,783,837	5,460,090,397

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

5.18 Off Balance Sheet Items**a. Operating lease assets**

The Company also signed land lease contracts local authorities where its offices and factories and dependant units are located and being used for production and business establishments, warehouse with a maximum lease term of 50 years. Which includes:

- Land lease with one-time payment for the entire lease term: to be used as a working office, garage with a total area of 867.7 m²;
- Land lease with annual payment: to be used as a food processing facilities for export, processing anchovies for export, petroleum business with a total area of 299,032.2 m².

b. Foreign currencies

	<u>31 December 2025</u>	<u>01 January 2025</u>
In terms of functional currency		
USD	899,714.61	221,251.88
EUR	44.18	98.91
In terms of equivalent amounts in VND		
USD	23,540,183,059	5,797,118,289
EUR	23,538,836,850	5,794,530,408
EUR	1,346,209	2,587,881

c. Doubtful debts written off

	<u>Bad debts written off</u>		Period of written off
	<u>31 December 2025</u>	<u>01 January 2025</u>	
	VND	VND	
Phu Tho Import-Export Company	12,693,281	12,735,935	Year 2016
Nguyen Thi Tuyet - Tien Phuong Train	46,255,000	46,255,000	Year 2016
Tran Thanh Dinh - An Hoa Industrial Park	166,982,720	166,982,720	Year 2019
Thanh Phuoc Private Enterprise	229,845,000	229,845,000	Year 2019
Tran Quoc Doan	168,738,419	168,738,419	Year 2019
Kien Luong District Construction Service Consulting Center	15,000,000	15,000,000	Year 2019
KUO Corp - Cement (193,760.00 USD)	4,482,637,600	4,482,637,600	Year 2019
KUO Corp - Cement court fees (\$12,339.98)	285,485,437	285,485,437	Year 2019
Branch of My Le Private Enterprise	17,900,000	17,900,000	Year 2019
Tam Huy Co. Ltd	602,770,000	602,770,000	Year 2019
Total	6,028,307,457	6,028,350,111	

Causes of the debts write-off: Receivables are bad debts over 03 years and allowances have been made, lawsuits had been filed against a number of large value receivables from customers but cannot be enforced because customers have no assets to recover.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT**6.1 Revenue from sales of goods and provision of services**

	Year 2025 VND	Year 2024 VND
Sales of goods, finished products and by-products	5,229,826,279,699	7,399,896,019,198
Services rendered	1,765,488,763	1,191,818,316
Other revenues	717,743,000	2,902,188,405
Total	5,232,309,511,462	7,403,990,025,919
Revenue deductions		
Sales discounts	787,335,746	1,009,800,000
Total	787,335,746	1,009,800,000
Net revenues from sales and services rendered		
Sales of goods, finished products and by-products	5,229,038,943,953	7,398,886,219,198
Services rendered	1,765,488,763	1,191,818,316
Other revenues	717,743,000	2,902,188,405
Total	5,231,522,175,716	7,402,980,225,919
<i>In which,</i>		
<i>Revenue from related parties (details in Note 7.1)</i>	<i>94,406,227,124</i>	<i>411,499,206,645</i>
6.2 Cost of goods sold		
	Year 2025 VND	Year 2024 VND
Cost of goods, finished products, by-products sold	4,661,746,647,199	6,793,824,029,264
Cost of inventories via losses on storage	2,113,428,494	3,259,827,807
Allowance/(Reversal) of devaluation of inventories	6,480,918,442	(23,223,576,700)
Total	4,670,340,994,135	6,773,860,280,371
6.3 Financial income		
	Year 2025 VND	Year 2024 VND
Bank and loan interest	116,237,595	149,161,036
Gains on foreign exchange rates arising in the year	35,581,927,812	50,973,801,760
Total	35,698,165,407	51,122,962,796

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

6.4 Financial expenses

	Year 2025 VND	Year 2024 VND
Interest expenses	30,824,101,042	60,402,468,567
Losses on foreign exchange rates arising in the year	25,765,644,283	30,285,678,392
Unrealized losses on foreign exchange rates	169,338,054	6,651,392,244
Total	56,759,083,379	97,339,539,203

6.5 Selling expenses

	Year 2025 VND	Year 2024 VND
Staff expenses	1,568,086,527	1,600,025,507
Costs of materials, packaging	203,141,562,014	202,227,547,397
Office requisites	3,000,000	5,368,000
Depreciation and amortization	418,513,481	593,445,450
Expenses of outsourcing services	230,980,241,803	289,160,632,247
Other cash expenses	9,382,385,094	7,870,321,813
Total	445,493,788,919	501,457,340,414

*In which,**Selling expenses with related parties
(details in Note 7.1)**129,401,660**1,611,009,595***6.6 General and administrative expenses**

	Year 2025 VND	Year 2024 VND
Administrative staff expenses	37,283,926,006	26,155,987,167
Costs of materials, packaging for administration	2,259,614,668	1,817,251,563
Depreciation and amortization	1,275,043,640	1,731,183,903
Tax, duties, fees	82,800,977	95,331,389
Provision expenses	4,211,000,000	8,585,721,946
- Recurring office maintenance costs	3,230,000,000	2,870,000,000
- Reversal of allowance for doubtful debts	-	(17,604,000)
- (Reversal)/Setting up provision for salary fund	981,000,000	5,733,325,946
Expenses of outsourcing services	7,557,816,807	7,402,039,417
Other cash expenses	19,580,528,348	20,587,909,428
Total	72,250,730,446	66,375,424,813

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

6.7 Other profits

	Year 2025	Year 2024
	VND	VND
Other income	-	-
Penalties, compensation of contract received	50,000,000	-
Others	340,453,600	486,253,199
Total	390,453,600	486,253,199
Other expenses		
Compensation for losses on contracts	1,092,468,100	-
Administrative fines and late payment interest	153,072,623	155,663,475
Fees for storage, warehousing, document handling	-	99,200,000
Non-deductible VAT	547,490,918	-
Others	87,619,635	43,924,221
Total	1,880,651,276	298,787,696
Other profits	(1,490,197,676)	187,465,503

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

6.8 Current corporate income tax expense

	Year 2025 VND	Year 2024 VND
Total net profit before tax	20,885,546,568	15,258,069,417
Additions	11,137,930,642	34,353,927,949
<i>Administrative fines and penalties on late payments</i>	700,563,541	117,494,883
<i>Remuneration to non-executive member of the Board of Management</i>	264,000,000	247,500,000
<i>Depreciation of cars with less than 9 seats for the portion exceeding VND 1.6 billion</i>	79,106,868	79,106,868
<i>Non-deductible interest expense (net of interest income) according to Decree No. 132/2020/ND-CP dated 05 November 2020 and Decree No. 20/2025/NĐ-CP dated 10 February 2025</i>	9,845,652,792	32,732,665,196
<i>Foreign exchange losses on revaluation of monetary items denominated in foreign currency</i>	169,373,330	29,638,983
	79,234,111	1,147,522,019
Deductions	(35,276)	(524,778,739)
<i>Foreign exchange gains on revaluation of monetary items denominated in foreign currency</i>	(35,276)	(359,778,739)
<i>Other deductions</i>	-	(165,000,000)
Taxable income to corporate income tax	32,023,441,934	49,087,218,627
Assessable income to corporate income tax	32,023,441,934	49,087,218,627
Corporate income tax rate	20%	20%
Corporate income tax expenses arising for the year	6,404,688,387	9,817,443,725
Adjustment of corporate income tax expenses in respect of previous years to current year	-	206,756,890
<i>Corporate income tax paid in arrears in accordance with Decision No. 353/QĐ-VPHC dated 16 December 2024</i>	-	206,756,890
Corporate income tax expense	6,404,688,387	10,024,200,615

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

6.9 Basic earnings per share

	Year 2025	(Restated) (ii)
Profits after corporate income tax (VND)	14,480,858,181	5,233,868,802
Adjustments for	-	(629,609,652)
<i>Appropriation of bonus, welfare and managerial bonus fund</i>	-	(601,894,912)
<i>Appropriation of social charity fund</i>	-	(27,714,740)
Profits or losses attributable to shareholders holding common shares (VND) (i)	14,480,858,181	4,604,259,150
Weighted average number of common share outstanding for the year (share)	25,430,000	25,430,000
Basic earnings per share (VND per share) (i)	569	181

(i) As at the reporting date, the Company has not reliably estimated the amounts of profit for the year ended 31 December 2024 that can be allocated to the Bonus and welfare fund; Bonus fund for Management and Social Charity Participation Fund. If the Company distributed profits to the Bonus and welfare fund; Bonus fund for Management and Social Charity Participation Fund for the year ended 31 December 2024, the profit attributable to common stockholders and basic earnings per share will be lowered.

(ii) The Company restated its basic earnings per share because the amounts set up for the Bonus and welfare fund; Bonus fund for Management and Social Charity Participation Fund which were amended according to the result of profits distribution of year 2024 approved in the Resolution of the 2025 Annual General Meeting of Shareholders No. 60/NQ-XNK-ĐHĐCĐ dated 15 May 2025. Details are as follows:

	Stated figures	Restated figures	Difference
Profits after corporate income tax (VND)	5,233,868,802	5,233,868,802	-
Adjustments for	-	(629,609,652)	(629,609,652)
<i>Appropriation of bonus, welfare and managerial bonus fund</i>	-	(601,894,912)	(601,894,912)
<i>Appropriation of social charity fund</i>	-	(27,714,740)	(27,714,740)
Profits or losses attributable to shareholders holding common share (VND) (i)	5,233,868,802	4,604,259,150	(629,609,652)
Weighted average number of common share outstanding for the year (share)	25,430,000	25,430,000	-
Basic earnings per share (VND per share)	206	181	(25)

6.10 Production and business expenses by factors

	Year 2025 VND	Year 2024 VND
Raw materials and consumables	2,379,049,845,088	2,851,623,972,358
Expenses for trading in commercial goods	2,371,192,067,827	4,167,112,758,221
Payroll expenses	61,571,918,979	45,761,295,497
Depreciation and amortization	16,457,094,493	16,411,563,005
(Reversal)/Setting up of provisions	981,000,000	5,715,721,946
Expenses of outsourcing services	259,439,523,843	315,031,848,619
Other cash expenses	29,862,968,932	29,473,041,640
Total	5,118,554,419,162	7,431,130,201,286

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

7. OTHER INFORMATION**7.1. Information of related parties**

List of major related parties the Company has transactions with during the year:

No.	Related parties	Relationship
1	Vietnam Southern Food Corporation - Joint Stock Company	Parent Company
2	Mechanics Construction and Foodstuff Joint Stock Company	Fellow subsidiary
3	Dong Thap Food Company	Branch of Parent Company
4	Tien Giang Food Company	Branch of Parent Company
5	The key personnels of the Company include: Members of the Board of Directors, Board of Supervisors, Board of General Directors, and close members within these personnels' families.	Significant influence

a. Remuneration for Boards of Directors, Supervisors, Management, and others

Related parties	Classes of transactions	Year 2025 VND	Year 2024 VND
Boards of Directors, Supervisors, General Directors and other managers	Compensation, wages, bonuses, and other income	3,529,554,700	2,942,229,200

Details:

Remuneration of the Board of Directors and others

Name	Position	Year 2025 VND	Year 2024 VND
Mr. Bach Ngoc Van	Chairman	144,000,000	120,000,000
Ms. Duong Thi Thanh Nguyet	Permanent Vice Chairman	120,000,000	108,000,000
Mr. Mai Thanh Cong	Vice Chairman	120,000,000	96,000,000
Mr. Pham Minh Trung	Board member	120,000,000	84,000,000
Mr. Dang Quoc Viet	Former board member (Until 15 April 2024)		24,500,000
Ms. Tran Tu Khanh	Board member (From 15 April 2024)	120,000,000	59,500,000
Mr. Tran Cong Ly	The secretary of the Company (Until 06 May 2024)		16,000,000
Mr. Nguyen Thanh Tien	The secretary of the Company (From 06 May 2024)	60,000,000	32,000,000
Total		684,000,000	540,000,000

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

7.1 Information of related parties (Continued)**Remuneration of the Board of Supervisors**

Name	Position	Year 2025 VND	Year 2024 VND
Ms. Tran Thi Mai Trinh	Head of the Board	-	-
Mr. Nguyen Truong Giang	Member (Until 15 April 2024)		14,000,000
Ms. Tran Thi Phuong Lan	Member	113,154,400	48,000,000
Mr. Tran Cong Ly	Member (From 15 April 2024)	90,000,000	34,000,000
Total		203,154,400	96,000,000

Income from direct managing of Members from the Board of Directors, the Board of Supervisors, the Board of Management

Name	Position	Year 2025 VND	Year 2024 VND
Mr. Bach Ngoc Van	Chairman	174,672,800	234,788,000
Mr. Doan Huynh Dung	Former Vice Chairman		54,340,000
Mr. Mai Thanh Cong	Vice Chairman	118,282,700	130,603,200
Mr. Dang Quoc Viet	Former board member	-	-
Ms. Tran Thi Mai Trinh	Head of the Board of Supervisors	528,889,100	501,814,000
Ms. Duong Thi Thanh Nguyet	Permanent Vice Chairman cum General Director	815,241,000	688,176,000
Mr. Pham Minh Trung	Board member cum Deputy General Director	534,677,700	501,814,000
Mr. Nguyen Mai Thai Son	Deputy General Director	470,637,000	194,694,000
Total		2,642,400,300	2,306,229,200

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

7.1 Information of related parties (Continued)**b. Transactions with related parties**

Related parties	Relationship	Nature of transaction	Year 2025 VND	Year 2024 VND
<u>Selling</u>			94,406,227,124	411,499,206,645
Vietnam Southern Food Corporation - Joint Stock Company	Parent Company	Entrusted sales	10,141,266,860	276,827,966,100
		Sales of goods	84,264,960,264	134,670,786,000
Mechanics Construction and Foodstuff Joint Stock Company	Fellow subsidiary	Sales of goods	-	454,545
<u>Purchasing</u>			208,383,093,945	63,092,023,875
Vietnam Southern Food Corporation - Joint Stock Company	Parent Company	Purchasing of goods	197,043,343,945	50,039,094,875
Mechanics Construction and Foodstuff Joint Stock Company	Fellow subsidiary	Purchasing of fixed assets	8,134,830,000	1,578,310,000
		Purchasing of tools	215,750,000	3,163,415,000
		Repair costs	2,989,170,000	4,935,664,000
Long An Food Company	Branch of Parent Company	Purchasing of tools	-	405,540,000
Tien Giang Food Company	Branch of Parent Company	Purchasing of goods	-	2,970,000,000
<u>Receiving services</u>			129,401,660	1,611,009,595
Vietnam Southern Food Corporation - Joint Stock Company	Parent Company	Delivery fee, entrustment, goods handling fee	87,734,996	1,569,342,931
Tien Giang Food Company	Branch of Parent Company	Other services	41,666,664	41,666,664

c. Outstanding balances with related parties

Related parties	Relationship	31 December 2025 VND	01 January 2025 VND
<u>Short-term prepayments from customers</u>		2,219,417,099	-
Vietnam Southern Food Corporation - Joint Stock Company	Parent Company	2,219,417,099	-
<u>Short-term trade payables</u>		6,128,037,000	-
Mechanics Construction and Foodstuff Joint Stock Company	Fellow subsidiary	1,424,037,000	-
Vietnam Southern Food Corporation - Joint Stock Company	Parent Company	4,704,000,000	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2025

7.2. Segment reporting

a. Segment reports by business area

Segment report of income for the year ended 31 December 2025

Unit: VND

	Food business	Petroleum business	Anchovy business	Total
Net revenues from sales and services rendered to external customers	4,871,278,433,548	336,898,251,570	23,345,490,598	5,231,522,175,716
Cost of sales and services rendered	(4,323,029,767,504)	(326,027,485,936)	(21,283,740,695)	(4,670,340,994,135)
Gross profit from sales and services rendered in segments	548,248,666,044	10,870,765,634	2,061,749,903	561,181,181,581
Financial income	35,689,653,737	1,035,110	7,476,560	35,698,165,407
Financial expenses	(55,756,090,024)	(529,344,749)	(473,648,606)	(56,759,083,379)
Selling expenses	(440,403,658,252)	(4,123,938,901)	(966,191,766)	(445,493,788,919)
General administrative expenses	(65,983,483,973)	(4,967,902,934)	(1,299,343,539)	(72,250,730,446)
Net segment profits from operating activities	21,795,087,532	1,250,614,160	(669,957,448)	22,375,744,244

Expenses related to fixed assets and long-term prepaid expenses for the year ended 31 December 2025

	Food business	Petroleum business	Anchovy business	Total
Expenditures spent to purchase fixed assets	12,061,283,242	-	4,064,393,328	16,125,676,570
Depreciation and amortization	13,575,470,698	730,941,025	899,187,674	15,205,599,397
Allocation of prepaid expenses	13,549,601,360	476,649,064	1,684,665,412	15,710,915,836

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2025

7.2. Segment reporting (Continued)

a, Segment reports by business area (Continued)

Segment assets and liabilities as at 31 December 2025

	Food business	Petroleum business	Anchovy business	Total
<i>Segment assets</i>				
Fixed assets	106,322,637,529	4,017,109,240	12,844,335,506	123,184,082,275
Construction in progress	-	-	1,356,388,307	1,356,388,307
Receivables	75,496,581,595	5,205,013,736	50,000,000	80,751,595,331
Inventories	223,295,366,115	5,284,843,992	4,590,628,845	233,170,838,952
Assets that can not be allocated				219,177,251,798
Total				657,640,156,663
<i>Segment liabilities</i>				
Payables	158,758,474,011	292,550,000	34,021,751	159,085,045,762
Loans and borrowings (can not be allocated)				183,829,128,658
Other liabilities that can not be allocated				40,223,340,225
Total				383,137,514,645

KIEN GIANG IMPORT & EXPORT JOINT STOCK COMPANYNo. 85 - 87 Lac Hong Street,
Rach Gia Ward, An Giang Province**Form B 09 - DN**Issued under Circular No. 200/2014/TT-BTC
Dated 22 December 2014 of the Ministry of Finance**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

For the year ended 31 December 2025

7.2. Segment reporting (Continued)**a. Segment reports by business area (Continued)***Segment income for the for the period ended 31 December 2024*

	Food business	Petroleum business	Anchovy business	Total
Net revenues from sales and services rendered to external customers	7,037,166,782,681	341,765,403,856	24,048,039,382	7,402,980,225,919
Cost of sales and services rendered	(6,423,297,378,692)	(329,579,714,235)	(20,983,187,444)	(6,773,860,280,371)
Gross profit from sales and services rendered in segments	613,869,403,989	12,185,689,621	3,064,851,938	629,119,945,548
Financial income	51,115,373,143	1,136,845	6,452,808	51,122,962,796
Financial expenses	(96,320,557,634)	(593,823,476)	(425,158,093)	(97,339,539,203)
Selling expenses	(495,427,490,449)	(4,888,490,090)	(1,141,359,875)	(501,457,340,414)
General administrative expenses	(59,841,790,750)	(5,093,129,000)	(1,440,505,063)	(66,375,424,813)
Net segment profits from operating activities	13,394,938,299	1,611,383,900	64,281,715	15,070,603,914

Expenses related to fixed assets and long-term prepaid expenses for the year ended 31 December 2024

	Food business	Petroleum business	Anchovy business	Total
Expenditures spent to purchase fixed assets	3,517,777,940	188,000,000	-	3,705,777,940
Depreciation and amortization	13,456,051,080	943,268,081	760,748,748	15,160,067,909
Allocation of prepaid expenses	7,023,734,898	360,368,392	815,250,917	8,199,354,207

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

7.2 Segment reporting (Continued)**b. Segment reports by geographical area (Continued)***Segment revenue for the year ended 31 December 2025*

	International market	Domestic market	Total
Net revenues from sales and services rendered to external customers	4,113,141,995,812	1,118,380,179,904	5,231,522,175,716

Segment revenue for the year ended 31 December 2024

	International market	Domestic market	Total
Net revenues from sales and services rendered to external customers	5,640,104,850,609	1,762,875,375,310	7,402,980,225,919

7.3. Comparative figures

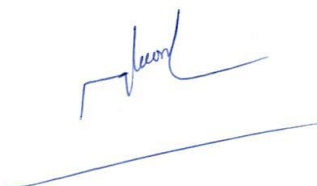
Comparative information are figures and notes taken from the Financial Statements for the year ended 31 December 2024, which have been audited by CPA VIETNAM Auditing Company Limited – A Member Firm of INPACT.

An Giang, 12 January 2026

Preparer

Chief Accountant

General Director


Nguyen Thi Chuc Ha

Tran Thi Diep

Duong Thi Thanh Nguyet



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

Address: 85-87 Lac Hong, Rach Gia Ward, An Giang

Phone: (0297) 3863 491 Website: www.kigimex.com.vn

No.: /TTr-XXXK-HDQT

An Giang, April 25, 2026

STATEMENT
Production, business and investment plans in 2026

To: General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company

Pursuant to the Company's 2025 production and business results report and 2026 production and business plan; implementing the Corporation's guiding documents on the development of the production and business plan in 2026, the Board of Directors of the Company respectfully submits to the General Meeting of Shareholders for consideration and approval the Production, Business and Investment Plan in 2026 with the main targets as follows:

I. Production and business plan targets

1. Buy

- | | |
|----------------------|---------------------|
| a) Food (rice) | : 285,000 tons |
| b) Anchovies (fresh) | : 900 tons |
| c) Petrol and oil | : 18 million liters |

2. Sell

- | | |
|------------------------------------|----------------------------|
| a) Food (rice) | : 285,000 tons |
| b) Anchovies (fruits, by-products) | : 225 tons |
| c) Petrol and oil | : 18 million liters |
| 3. Revenue | : 3,680 billion VND |
| 4. Profit before tax | : 17.00 billion VND |
| 5. Budget Submission | : According to regulations |

II. Investment plan

- The investment plan in 2026 is VND 15,636 billion (*Attached to the list of investment items*).

- Investment capital: Company capital and loans.

(Production and business and investment targets do not take into account objective and force majeure factors arising in the fiscal year 2026).

Respectfully submit to the General Meeting of Shareholders for consideration and approval./.

TM. BOARD OF DIRECTORS
CHAIRMAN

Recipients:

- As above;
- Board of Directors;
- Supervisory Board;
- Shareholders;
- Lưu: VT. P.TCHC.

Bach Ngoc Van

Appendix 02: List of investment items in 2026
(Attached to Report No.: /TTr-XNK-HDQT, dated April 2026)

Unit: million VND

TT	Name of Unit/Investment Item	Plan for 2026			Notes
		Total	Loans	Company Capital	
1.	Thanh Hung Enterprise	2.970	1.904	1.066	
1.1	New investment in Sortex machine, CS 16 - 22 tons/hour (<i>Made in China</i>)	1.570	1.099	471	
1.2	Auxiliary equipment: color separation auxiliary equipment, power cord and 2 m x 6 m air compressor foundation	250		250	
1.3	Air Compression System for Color Separator	650	455	195	
1.4	Packaging scales 0.8 kg – 10 kg (<i>03 sets</i>) and auxiliary equipment	500	350	150	
2.	Son Thuan Enterprise	5.760	3.836	1.924	5.761
2.1	New investment in Sortex machine, CS 16 - 22 tons/hour (<i>Made in China</i>)	1.570	1.099	471	
2.2	Color separator auxiliary equipment (<i>Radio compensation, electrical system, dust collection system</i>)	900	630	270	
2.3	Air compressor system for color separator (<i>new investment</i>)	650	455	195	
2.4	Conveyor belt transfers rice from color separation systems into finished rice containers (<i>01 B600 grain conveyor, 25 m long; 01 B600 grain conveyor, 15.5 m long; 01 Grain conveyor with B600 turtle truck, 34 m long</i>)	500	350	150	
2.5	Mobile conveyor belt 07 sets, length 6 m	529	370	159	
2.6	Containers containing wet bran, dry bran, capacity 20 tons/carton and auxiliary equipment for screw loading, radio compensation (<i>02 barrels</i>)	650	455	195	
2.7	Bran suction system 02 Sinco polish cleaners	350	245	105	
2.8	Rice warehouse dust collection system (<i>2 sets</i>)	332	232	100	
2.9	Dry rice recession, capacity 50 tons/hour, 11 m high	145		145	
2.10	Sortex AncoViet system feeding station, bucket 300 mm, height 11 m	135		135	
3.	An Hoa Enterprise	880	560	320	
3.1	0.8 kg – 10 kg packing scales and auxiliary equipment (<i>4 sets</i>)	800	560	240	
3.2	Checkweigher with a capacity of 35 - 40 tons/hour (<i>With printing of weighing code and data transfer device to computer</i>)	80		80	

4.	Vinh Thang Enterprise	500	350	150	
4.1	Dust extraction system for air bag milling line (12 points)	500	350	150	
5.	Tan Phu Enterprise	1.026	718	308	
5.1	Sortex rear cleaner and auxiliary equipment (Compensator, intermediate container, power cord, data transmission weigher)	770	539	231	
5.2	Mobile conveyor belt B500: 03 10 m trees and 03 7 m trees	255	179	77	256
6.	Hon Chong Enterprise	3.885	1.981	1.904	
6.1	Reinforced Foam Pump for Ship Cold Cellar KG - 94312 TS (to maintain longer heat retention time)	150		150	
6.2	Invest in 02 new Dinamo 100 kVA (spare for 2 vessels to purchase KG - 93809 TS and KG - 94312 TS)	160		160	
6.3	Invest in 02 refrigerated containers containing anchovies	330	231	99	
6.4	Concrete floor, house covering 2 refrigerated containers 7m x 20m and electrical system	215		215	
6.5	Anchovy Sorting Sieve	220		220	
6.6	20 Fish Trailers, KT: 65 cm x 90 cm (Stainless Steel 304 Material)	100		100	
6.7	Pier system and fish trailer lifting	100		100	
6.8	Seasoning mixer 300 kg/force	110		110	
6.9	Investing and upgrading equipment to register the code for anchovy export to the Korean market	2.500	1.750	750	
7.	An Binh Enterprise	65		65	
7.1	Installation of an automatic fire alarm system with equipment to transmit information to the Fire Protection Agency (according to regulations on fire protection)	65		65	
8.	Corporate Office	500		500	
8.1	Investing in digital transformation technology	300		300	
8.2	Premium Delicious Rice Display Shop	200		200	
	Total	15.636	9.349	6.287	15.587

(The above investment value does not include taxes and fees as prescribed)

**KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY**

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Phone: (0297) 3863 491 Website: www.kigimex.com.vn

No.: /TTr-XNK-HDQT

An Giang, April 2026

STATEMENT
Regarding the profit distribution plan in 2025
and profit distribution plan in 2026

To: General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company

Pursuant to the Resolution of the Annual General Meeting of Shareholders in 2025;

Pursuant to the audited 2025 financial statements;

Based on the Company's 2026 production and business plan.

The Board of Directors of the Company respectfully submits to the General Meeting of Shareholders for voting to approve the profit distribution plan in 2025 and the profit distribution plan in 2026, as follows:

1. Profit distribution plan in 2025

The Board of Directors of the Company respectfully submits to the Annual General Meeting of Shareholders in 2026 for consideration and approval of the profit distribution plan in 2025, as follows:

STT	Criteria	Distribution	
		Rate (%)	Amount (VND)
1.	Accounting profit before CIT		20.885.546.568
2.	Corporate Income Tax		6.404.688.387
3.	Accounting profit after distribution tax	100%	14.480.858.181
3.1	- Development Investment Fund (10% of Profit Tax)	10,0%	1.448.085.818
3.2	- Reward and welfare fund (15% of profit)	15,0%	2.172.128.727
	+ Manager Bonus Fund		434.425.745
	+ Reward Fund		724.042.909
	+ Welfare Fund		1.013.660.073
3.3	- Funds participating in social charity activities	0,69%	100.000.000
3.4	- Remaining profit after tax in 2025	74,3%	10.760.643.636
4	Profit after tax used to pay dividends		10.760.643.636

4.1	- Cash dividend: 4.20%/company's charter capital, equivalent to 420 VND/share		10.680.600.000
4.2	- The remaining profit will be carried over to 2026		80.043.636

2. Profit distribution plan in 2026

STT	Criteria	Distribution	
		Rate (%)	Amount (VND)
1.	Accounting profit before CIT		17.000.000.000
2.	CIT (20% of Taxable Income)		3.400.000.000
3.	Profit after CIT distribution ¹	100%	13.600.000.000
3.1	- Development Investment Fund (10% of Profit Tax)	10%	1.360.000.000
3.2	- Reward and welfare funds	15%	2.040.000.000
	+ Manager Bonus Fund		594.828.000
	+ Reward Fund		722.586.000
	+ Welfare Fund		722.586.000
3.3	- Funds participating in social charity activities	1,47%	200.000.000
3.4	- Remaining after-tax profit for dividends	74,53%	10.000.000.000
4.	Profit after tax in 2025		80.043.636
5.	Profit after tax used to pay dividends (3.4+4)		10.080.043.636
5.1	- Cash dividends: 3.95%/Company's charter capital, equivalent to 395 VND/share		10.044.850.000
5.2	- The remaining profit will be carried over to 2027		35.193.636

¹ The company has not excluded the CIT according to Clause 3, Article 16 of the Government's Decree No. 132/2020/ND-CP dated November 5, 11, 2020 regulating tax administration for enterprises with related-party transactions and the Government's Decree No. 20/2025/ND-CP dated February 20, 2025 amending and supplementing a number of articles of the Government's Decree No. 132/2020/ND-CP dated November 5, 2020 on tax administration for enterprises business with related-party transactions.

3. Submit to the General Meeting of Shareholders to authorize the Board of Directors to decide on the selection of the time for dividend payment in 2025 and dividend advance in 2026 (if deemed necessary), carry out procedures to finalize the list of shareholders with the Vietnam Securities Depository and Clearing Corporation.

Respectfully submit to the General Meeting of Shareholders for consideration and approval.

Sincerely,

Recipients:

- As above;
- Board of Directors;
- Supervisory Board;
- Shareholders;
- Luu: VT, P.TCHC.

**TM. BOARD OF DIRECTORS
CHAIRMAN**

Bach Ngoc Van



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

Address: 85-87 Lac Hong, Rach Gia Ward, An Giang

Phone: (0297) 3863 491 Website: www.kigimex.com.vn

No.: **XNK-HDQT**

An Giang, April 2026

STATEMENT

**Regarding the salary and remuneration fund to be implemented in 2025
and the plan for the salary and remuneration fund in 2026**

To: General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company

Pursuant to the Resolution of the Annual General Meeting of Shareholders in 2025;

Pursuant to the audited 2025 Financial Statements;

Pursuant to the Company's 2026 production and business plan.

The Board of Directors of the Company respectfully submits to the General Meeting of Shareholders for voting to approve the salary and remuneration fund to be implemented in 2025 and the plan for the salary and remuneration fund in 2026 as follows:

1. Salary fund of employees, managers and remuneration of members of the Board of Directors, Supervisory Board and secretary in 2025

1.1. Realized salary fund of employees and the Executive Board: 47,660 million VND.

1.2. Salary fund implemented by members of the Board of Directors, full-time Supervisory Board (*Head of the Supervisory Board*): 604.8 million VND.

1.3. The remuneration for members of the Board of Directors, Supervisory Board and secretary is 804 million VND, specifically:

- Board of Directors : 624 million VND
- Supervisory Board : 180 million VND

2. The plan for the salary fund of employees and the executive board; salary and remuneration fund of members of the Board of Directors, Supervisory Board and secretary in 2026

2.1. Salary fund of employees and executive boards: 42,052 million VND.

2.2. Salary fund of full-time members of the Board of Directors, Supervisory Board (*Head of the Supervisory Board*): 484.44 million VND.

2.3. The total amount of remuneration of part-time members of the Board of Directors and Supervisory Board is VND 945.6 million, specifically:

- Chairman of the Board of Directors: 14.8 million VND/person/month.
- Standing Vice Chairman of the Board of Directors: 12 million VND/person/month.

- Vice Chairman of the Board of Directors: 12 million VND/person/month.
- Member of the Board of Directors (*02 people*): 12 million VND/person/month.
- Member of the Supervisory Board (*02 people*): 8 million VND/person/month.

Based on the total planned salary and remuneration, the Company determines the appropriate salary, monthly salary and remuneration advances for members of the Board of Directors, Supervisory Board, employees and the Board of Directors not exceeding the above planned level.

Based on the year-end production and business results and relevant regulations, the Company will submit to the General Meeting of Shareholders the total salary and remuneration to be finalized and paid for the positions in accordance with regulations.

Respectfully submit to the General Meeting of Shareholders for consideration and approval./.

Recipients:

- As above;
- Board of Directors;
- Supervisory Board;
- Shareholders;
- Luu: VT. P.TCHC.

**TM. BOARD OF DIRECTORS
CHAIRMAN**

Bach Ngoc Van



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

Address: 85-87 Lac Hong, Rach Gia Ward, An Giang

Phone: (0297) 3863 491 Website: www.kigimex.com.vn

No.: Tr-XNK-BKS

An Giang, April 2026

STATEMENT

Regarding the selection of auditing firms for financial statements in 2026

To: General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company

Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020;

Pursuant to the Charter of Kien Giang Import-Export Joint Stock Company (hereinafter referred to as the Company);

Pursuant to the Internal Regulation on Corporate Governance of Kien Giang Import-Export Joint Stock Company.

The Supervisory Board respectfully submits to the 2026 Annual General Meeting of Shareholders for approval the selection of the audit unit for the Company's 2026 financial statements as follows:

1. Criteria and forms of selection of independent audit units

- Select a reputable independent auditing unit that is allowed to operate in Vietnam, approved by the State Securities Commission to perform audits for public companies.

- There is no conflict of interest when auditing the financial statements of Kien Giang Import-Export Joint Stock Company (the audit of financial statements must be independent of the consultancy on the preparation of financial statements)

- Extensive auditing experience for public companies in Vietnam.

- Having a reputation for audit quality;

- There is a reasonable audit fee, in accordance with the audit quality and the scope of audit required by Kien Giang Import-Export Joint Stock Company.

With the above criteria, the Supervisory Board proposes 04 auditing companies to be included in the list of options for auditing financial statements in 2026 for the Company as follows:

(1) CPA Vietnam Auditing Co., Ltd.;

(2) AASC Auditing Firm Co., Ltd.;

(3) KPMG Vietnam Auditing Co., Ltd.;

(4) Ernst and Young Vietnam Co., Ltd.

2. Proposals of the Supervisory Board

The Supervisory Board of Kien Giang Import-Export Joint Stock Company respectfully submits to the General Meeting of Shareholders for approval, the approval for the Board of Directors to decide to select 01 of the above 04 auditing firms, audit and review the financial statements in 2026 of Kien Giang Import-Export Joint Stock

Company, at the same time, the Board of Directors is authorized to re-authorize the General Director to sign a contract to provide audit services with the selected auditing firm in accordance with the provisions of law.

Respectfully submit to the General Meeting of Shareholders for consideration and approval.

Sincerely,

Recipients:

- As above;
- Board of Directors;
- The Supervisory Board;
- Shareholders;
- Save: VT, BKS.

**TM. BOARD OF SUPERVISORS
PREFECT**

Tran Thi Mai Trinh



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

Address: 85-87 Lac Hong, Rach Gia Ward, An Giang

Phone: (0297) 3863 491 Website: www.kigimex.com.vn

No.: TTKT/Tr-XNK-HDQT

An Giang, April 25, 2026

STATEMENT

**Performing contracts or transactions with related persons
under the jurisdiction of the Board of Directors of the Company**

To: General Meeting of Shareholders of Kien Giang
Import-Export Joint Stock Company.

Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020;

Pursuant to the Charter of Kien Giang Import-Export Joint Stock Company;

Pursuant to the Internal Regulation on corporate governance.

The Board of Directors of the Company respectfully proposes to the General Meeting of Shareholders to vote for approval of authorizing the General Director to decide on contracts or transactions under the competence of the Board of Directors according to Clause 2, Article 167 of the Law on Enterprises No. 59/2020/QH14 and Point a, Clause 6, Article 43 of the Charter of Organization and Operation of the Company, Specifically, as follows:

Approval for the Board of Directors to authorize the General Director to decide on contracts or transactions with a value of less than 35% of the total value of assets recorded in the Company's latest financial statements and signed between the Company and the following subjects:

- Subjects that are organizations related to the Major Shareholder owning 83.31% of the Company's charter capital (*Southern Food Corporation – JSC*):

+ Southern Food Corporation – Joint Stock Company;

+ Member companies, branches of the Southern Food Corporation;

+ Subsidiaries of the Southern Food Corporation.

- Subjects who are members of the Board of Directors, Supervisory Board, Board of Directors, Chief Accountant of the Company and individuals and organizations related to them; or organizations in which members of the Board of Directors, Supervisory Board, Board of Directors, Chief Accountant of the Company are involved.

- The Board of Directors approves and authorizes the General Director to decide on contracts and transactions with the above subjects in 2026 (*from January 1, 2026 to the date of the Annual General Meeting of Shareholders in 2027*). The General Director shall report in writing to the Board of Directors within 05 working days from the date the Company signs the contract or transacts with the above-mentioned related entities,

clearly stating some main contents of the contract (*Object, name of goods, quantity, contract value, form of payment, delivery time and attached to the signed contract*).

Respectfully submit to the General Meeting of Shareholders for consideration and approval./.

Recipients:

- As above;
- Board of Directors;
- The Supervisory Board;
- Shareholders;
- Luv VT. P.TCHC

**TM. BOARD OF DIRECTORS
CHAIRMAN**

Bach Ngoc Van



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

Address: 85-87 Lac Hong, Rach Gia Ward, An Giang

Phone: (0297) 3863 491 Website: www.kigimex.com.vn

No. /TT-ANK-HDQT

An Giang, April 25, 2026

STATEMENT Amendments and supplements to the Company's Charter of Organization and Operation

To: General Meeting of Shareholders of Kien Giang
Import-Export Joint Stock Company

Pursuant to the Law on Enterprises No. 59/2020/QH14 dated 17/06/2020;

Pursuant to the Law on Securities No. 54/2019/QH14 dated 26/11/2019;

Pursuant to Decree 155/2020/ND-CP dated 31/12/2020 detailing the implementation of a number of articles of the Law on Securities;

Pursuant to the Government's Decree No. 245/2025/ND-CP dated September 11, 2025 amending and supplementing a number of articles of Decree No. 155/2020/ND-CP;

Pursuant to Circular No. 116/2020/TT-BTC dated 31/12/2020 guiding a number of articles on corporate governance applicable to public companies;

Pursuant to the Charter of organization and operation of Kien Giang Import-Export Joint Stock Company.

On the basis of reviewing and updating current legal regulations and requirements to complete the internal governance system, ensuring synchronization, transparency and conformity with the organizational and operation model of the Company, the Board of Directors respectfully submits to the General Meeting of Shareholders for consideration, vote on the following contents:

1. To approve the amendment and supplementation of the Charter of organization and operation of Kien Giang Import-Export Joint Stock Company, in order to ensure full compliance with current laws, and at the same time improve the effectiveness and efficiency of the Company's governance and administration (*Attached to the draft amendment, supplementing the Charter of organization and operation of the Company*).

2. Assign the Company's legal representative to organize the implementation and completion of the promulgation of the Charter after it is approved by the General Meeting of Shareholders and carry out relevant procedures in accordance with law.

Respectfully submit to the General Meeting of Shareholders for consideration and approval.

Sincerely./.

Recipients:

- As above;
- Board of Directors;
- Supervisory Board;
- Shareholders;
- Luu: VT. P.TCHC.

**TM. BOARD OF DIRECTORS
CHAIRMAN**

Bach Ngoc Van



APPENDIX

AMENDMENTS TO THE CHARTER OF KIEN GIANG IMPORT-EXPORT JOINT STOCK COMPANY

Note:

- The things not stated in this summary table are unchanged.
- The contents proposed for amendment and supplementation compared to the current Charter are inscriptions in italics, bold, underlined.
- In addition to the above-mentioned amendments and supplements, the Company adjusts a number of spelling, presentation, and technical errors in documents (if any) but does not change the content of the Charter.

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	Article 1. Explanation of terms	Article 1. Explanation of terms	
1	1. In this Charter, the following terms shall be construed as follows: c) <i>The Law on Enterprises</i> is the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020;	1. In this Charter, the following terms shall be construed as follows: c) <i>The Law on Enterprises</i> is the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020 <u>and its amended and supplemented documents;</u>	Supplement to update the way of referencing legal documents, including relevant amended and supplemented documents.
2	d) <i>The Law on Securities</i> is the Law on Securities No. 54/2019/QH14 passed by the National Assembly of the Socialist Republic of Vietnam on November 26, 2019;	d) <i>The Law on Securities</i> is the Law on Securities No. 54/2019/QH14 approved by the National Assembly of the Socialist Republic of Vietnam on November 26, 2019 <u>and its amended and supplemented documents;</u>	Supplement to update the way of referencing legal documents, including relevant amended and supplemented documents.
3	g) <i>Executives</i> of enterprises are general directors, deputy general directors, chief accountants and other executives appointed by the Board of Directors;	g) <i>The executive of the enterprise</i> <u>is the company's Executive Board</u> , including: General Director, Deputy General Director, Chief Accountant;	Drop "and other moderators appointed by the Board"

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
4	h) <i>Enterprise manager</i> means a company manager, including the Chairman of the Board of Directors, members of the Board of Directors, the General Director and individuals holding other managerial positions appointed by the General Meeting of Shareholders or the Board of Directors;	h) <i>An enterprise manager</i> is a company manager, including the Chairman of the Board of Directors, <u><i>Vice Chairman</i></u> of the Board of Directors, members of the Board of Directors, General Director, <u><i>Deputy General Director and Chief Accountant of the company;</i></u>	Abolishing "individuals holding other managerial positions appointed by the General Meeting of Shareholders or the Board of Directors"
5	Not yet specified	<u><i>m) Members of the Control Board are controllers;</i></u>	Unifying the concept between the Charter and the Model Regulation
6	Not yet specified	<u><i>p) VSDC is the Vietnam Securities Depository and Clearing Corporation;</i></u>	Change according to the actual name of the agency
7	Not yet specified	<u><i>q) The contact address is the registered address of the head office of the organization; permanent residence or place of work or other address of the individual to whom such person registers with the enterprise as a contact address;</i></u>	Adding the concept of 'contact address' to unify the understanding and application in determining the contact information of relevant shareholders, organizations and individuals.
8	Not yet specified	<u><i>r) Trade secrets are information on the quantity of goods in reserve, prices and profits, finance,</i></u>	Clearly stipulate the concept of "trade

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<u><i>technological solutions and business techniques such as processes, techniques and technical know-how in production; Customer information; Algorithms and processes implemented in the Company; Formula for product production; Business strategy, business plan, export plan, marketing plan; Information on research and development activities; etc.</i></u>	secrets" in the Company's Charter and Regulations to ensure information confidentiality as committed to partners and the Company's core business activities.
9	Not yet specified	<u><i>s) Trade secrets are information obtained from financial or intellectual investment activities, which have not been disclosed and are capable of being used in business such as processes, formulas, samples, equipment or other types of information that are used within a certain period of time in the Company; technical information used in the production of goods; marketing, export or sales strategies, or methods of storing documents or business management processes and procedures, including software used for business operations, etc.</i></u>	Clearly stipulate the concept of "trade secrets" in the Company's Charter and Regulations to ensure information confidentiality as committed to partners and the Company's core business activities
	Article 2. Name, form, head office, branch, representative office, business location and duration of operation of the Company	Article 2. Name, form, head office, branch, representative office, business location and duration of operation of the Company	
10	3. Registered office of the Company: - Head office address: No. 85-87 Lac Hong Street, Vinh Lac Ward, Rach Gia City, Kien Giang Province	3. Registered office of the Company: - Head office address: No. 85-87 Lac Hong Street, Rach Gia Ward, An Giang Province	Readjustment due to the change of administrative units after the merger

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS														
	Article 4. Objectives of the Company	Article 4. Objectives of the Company															
11	1. The Company's main business lines are:	1. The Company's main business lines are:	Changes for practical convenience of operation and compliance with the Enterprise Law														
	<table border="1"> <thead> <tr> <th data-bbox="259 300 479 448">Code of business lines</th> <th data-bbox="479 300 1005 448">Name of business line</th> </tr> </thead> <tbody> <tr> <td data-bbox="259 448 479 643"></td> <td data-bbox="479 448 1005 643">(Enterprises may operate only after meeting the conditions prescribed by law and in accordance with the planning).</td> </tr> <tr> <td data-bbox="259 643 479 703">5012</td> <td data-bbox="479 643 1005 703">Coastal and ocean freight transport</td> </tr> <tr> <td data-bbox="259 703 479 807">4631 (Primary)</td> <td data-bbox="479 703 1005 807">Rice Wholesale</td> </tr> <tr> <td data-bbox="259 807 479 1054">4669</td> <td data-bbox="479 807 1005 1054">Other specialized wholesalers have not been classified anywhere Details: Wholesale of fertilizers, pesticides and other chemicals used in agriculture</td> </tr> <tr> <td data-bbox="259 1054 479 1350">4661</td> <td data-bbox="479 1054 1005 1350">Wholesale of solid, liquid, gaseous fuels and related products Details: - Wholesale of petroleum and related products (not trading at the company's headquarters) - Trading in rice husk firewood</td> </tr> <tr> <td data-bbox="259 1350 479 1404">4723</td> <td data-bbox="479 1350 1005 1404">Retail beverages in specialty stores</td> </tr> </tbody> </table>	Code of business lines		Name of business line		(Enterprises may operate only after meeting the conditions prescribed by law and in accordance with the planning).	5012	Coastal and ocean freight transport	4631 (Primary)	Rice Wholesale	4669	Other specialized wholesalers have not been classified anywhere Details: Wholesale of fertilizers, pesticides and other chemicals used in agriculture	4661	Wholesale of solid, liquid, gaseous fuels and related products Details: - Wholesale of petroleum and related products (not trading at the company's headquarters) - Trading in rice husk firewood	4723	Retail beverages in specialty stores	<ul style="list-style-type: none"> • <u><i>Coastal and ocean freight transportation</i></u> • <u><i>Rice Wholesale (Main)</i></u> • <u><i>Wholesale of other specialties not yet classified (Details: Wholesale of fertilizers, pesticides and other chemicals used in agriculture)</i></u> • <u><i>Wholesale of solid, liquid, gaseous fuels and related products (Details: Wholesale of petroleum and related products (not trading at the company's headquarters); Rice husk firewood business)</i></u> • <u><i>Retail beverages in specialized stores (Details: Retail of beer, soft drinks, green tea of all kinds, bird's nest water, bottled pure water, ginseng mist, lychee,...)</i></u> • <u><i>Inland waterway cargo transport</i></u> • <u><i>Wholesale of raw agricultural and forest products (except wood, bamboo, bamboo) and live animals (Details: Wholesale of agricultural products)</i></u> • <u><i>Food Wholesale (Details: Seafood Wholesale)</i></u> • <u><i>Milling and producing raw powder (Details: Milling)</i></u> • <u><i>Retail of food in specialized stores (Details: Retail of sugar, milk and dairy products, cakes, jams, candies and processed products from cereals, flours, starches (noodles, packaged pieces,...); other foods (canned fish, packaged coffee, milk coffee, milo milk, cooking</i></u>
	Code of business lines	Name of business line															
		(Enterprises may operate only after meeting the conditions prescribed by law and in accordance with the planning).															
	5012	Coastal and ocean freight transport															
	4631 (Primary)	Rice Wholesale															
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4661	Wholesale of solid, liquid, gaseous fuels and related products Details: - Wholesale of petroleum and related products (not trading at the company's headquarters) - Trading in rice husk firewood																
4723	Retail beverages in specialty stores																

STT	CURRENT CHARTER		ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		Details: Retail of beer, soft drinks, green tea of all kinds, bird's nest water, bottled pure water, ginseng dew, lychee,...	<p><u>oil, fish sauce, soy sauce, chili sauce, seasonings, tea,...); seafood in specialized stores)</u></p> <ul style="list-style-type: none"> • <u>Retail of medicines, medical instruments, cosmetics and hygiene items in specialized stores (Details: Retail of perfumes, cosmetics and hygiene items (cotton toilet paper, diapers, bleach, powdered soap, conditioner, mosquito incense,...))</u> • <u>Warehousing and storage of goods</u> • <u>Operation of direct support services for waterway transport</u> • <u>Freight transport by road</u> • <u>Rice cultivation</u> • <u>Planting other perennials (Details: Planting perennials)</u> • <u>Food retail in specialty stores</u> • <u>Retail of motor fuel in specialized stores (Details: Retail of petrol and related products (not trading at the company's headquarters))</u> • <u>Wholesale of other installation materials and equipment in construction (Details: Wholesale of cement)</u> <p><u>The Company's business field may be further expanded by the General Meeting of Shareholders within the framework and industry not prohibited by law.</u></p>	
	5022	Inland waterway freight transport		
	4620	Wholesale of raw agricultural and forest products (except timber, bamboo, bamboo) and live animals Details: Wholesale of agricultural products		
	4632	Food Wholesale Details: Seafood Wholesale		
	1061	Milling and production of raw powder Details: Milling		
	4722	Retail food in specialized stores Details: Retail of sugar, milk and dairy products, cakes, jams, candies and products processed from cereals, flours, starches (noodles, packaging pieces,...); other foods (canned fish, packaged coffee, milk coffee, milo milk, cooking oil, fish sauce, soy sauce, chili sauce,		

STT	CURRENT CHARTER		ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		seasonings, tea,...); aquatic products in specialized stores		
4772		Retail sale of medicines, medical devices, cosmetics and hygiene items in specialized stores Details: Retail of perfumes, cosmetics and hygiene items (cotton toilet paper, diapers, bleach, soap powder, conditioner, mosquito incense,...)		
5210		Warehousing and storage of goods		
5222		Activities of direct support services for waterway transport		
4933		Freight transport by road		
0111		Rice cultivation		
0129		Planting other perennials Details: Planting perennials		
4721		Food retail in specialty stores		
4730		Retail of motor fuel in specialized stores Details: Retail of petroleum and related products (not trading at the company's headquarters)		

STT	CURRENT CHARTER		ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	4663	Wholesale of other installation materials and equipment in construction Detail: Cement Wholesale		
	Article 6. Charter capital, shares, founding shareholders		Article 6. Charter capital, shares, founding shareholders	
12	6. Ordinary shares must be prioritized for sale to existing shareholders in proportion to their ownership of ordinary shares in the Company, unless otherwise decided by the General Meeting of Shareholders, the number of shares of shareholders not registered to be purchased shall be decided by the Company's Board of Directors. The Board of Directors may distribute such shares to shareholders and other persons under conditions that are more unfavorable than those offered for sale to existing shareholders, unless otherwise approved by the General Meeting of Shareholders or otherwise provided for by the securities law		<p><u>6. Offering of shares</u> <u>Share offering is the increase in the number of shares that the company is entitled to offer and sell those shares during operation to increase charter capital.</u> <u>The offering of shares may be conducted in one of the following forms:</u></p> <p><u>a) Offering for sale to existing shareholders.</u> <u>b) Offering for sale to the public.</u> <u>c) Private placement of shares.</u> <u>d) Other forms as decided by the General Meeting of Shareholders.</u></p> <p>Ordinary shares must be prioritized for sale to existing shareholders in proportion to their ownership of ordinary shares in the Company, unless otherwise decided by the General Meeting of Shareholders, the number of shares of shareholders who do not register to buy all will be decided by the Board of Directors of the Company. The Board of Directors may distribute such shares to shareholders and other persons under</p>	Supplementing the form of Offering under the Law on Enterprises.

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		conditions that are less favorable than those offered to existing shareholders, unless otherwise approved by the General Meeting of Shareholders or otherwise provided for by the securities law.	
	Article 7. Stock Certification	Article 7. Stock Certification	
13	2. Stocks are certificates issued by the Company, entries or electronic data certifying the ownership or some shares of the Company. Stocks must have all the contents specified in Clause 1, Article 121 of the Law on Enterprises.	2. <u><i>Stocks are securities certifying the legitimate rights and interests of the owners of a part of the issuer's share capital.</i></u> Stocks must have all the contents specified in Clause 1, Article 121 of the Law on Enterprises.	Appropriate changes to the Law on Enterprises
14	3. Within 60 days from the date of submission of a complete dossier of application for transfer of share ownership as prescribed by the Company or within 60 days from the date of full payment of the share purchase money as prescribed in the Company's stock issuance plan (or other time limits prescribed in the issuance terms), the holder of the number of shares shall be granted a share certificate. The shareholder does not have to pay the Company the cost of printing the share certificate.	3. The <u><i>shareholder shall be granted a share certificate within fifteen (15) days from the date VSDC notifies that it has received a complete dossier of application for transfer of share ownership as prescribed by law or within two (02) months from the date of full payment of the share purchase price as prescribed in the Company's stock issuance plan (or other time limits prescribed by the issuance terms).</i></u> The shareholder does not have to pay the Company the cost of printing the share certificate.	Adjust in accordance with the provisions of VSDC's Regulations.
15	Not yet regulated.	<u><i>5. In case the Company deregisters securities at VSDC, the Company shall re-issue stock certificates to shareholders within forty-five (45) days from the effective date of securities deregistration according to VSDC's notice.</i></u>	Supplement to ensure sufficient time and legality to implement when the case of

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
			cancellation of the GC occurs.
	Article 12. Shareholders' rights	Article 12. Shareholders' rights	
16	<p>1. Ordinary shareholders have the following rights:</p> <p>a) Attending and speaking at the General Meeting of Shareholders and exercising the right to vote directly or through an authorized representative to conduct remote voting. Each ordinary share has one vote;</p>	<p>1. Ordinary shareholders have the following rights:</p> <p>a) Attending and speaking at the General Meeting of Shareholders and exercising the right to vote directly or through an authorized representative <u><i>or other forms prescribed by the company's charter or law.</i></u> Each ordinary share has one vote;</p>	Adjustment to expand and fully recognize the forms of exercise of voting rights of shareholders in accordance with the company's charter and current laws.
17	<p>e) Consider, look up and extract information about names and contact addresses in the list of shareholders with voting rights; request correction of inaccurate information.</p>	<p>e) Consider, look up and extract information about names and contact addresses in the list of shareholders with voting rights; request correction of inaccurate information. <u><i>The provision of information according to the process is specified in detail in the Internal Regulation on corporate governance;</i></u></p>	Supplement the process to ensure shareholder interests and ensure time for the Company to gather and provide documents as required.
18	<p>f) Consider, lookup, extract or copy the company's charter, the minutes of the General Meeting of Shareholders and the Resolution of the General Meeting of Shareholders.</p>	<p>f) Consider, lookup, extract or copy the company's charter, the minutes of the General Meeting of Shareholders and the Resolution of the General Meeting of Shareholders. <u><i>The provision of information according to the process is specified in detail in the Internal Regulation on corporate governance;</i></u></p>	Supplement the process to ensure shareholder interests and ensure time for the Company to gather and provide documents as required.

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
19	<p>2. Shareholders or groups of shareholders owning 05% or more of the total number of ordinary shares have the following rights:</p> <p>b) Examine, look up and extract the number of minutes, resolutions and decisions of the Board of Directors, semi-annual and annual financial statements, reports of the Control Board, contracts and transactions that must be approved by the Board of Directors and other documents, except for documents related to trade secrets, the Company's business secrets;</p>	<p>b) Considering, looking up and extracting the number of minutes, resolutions and decisions of the Board of Directors, semi-annual and annual financial statements, reports of the Control Board, contracts and transactions must be approved by the Board of Directors, except for documents related to trade secrets and business secrets of the Company. <u>The provision of information according to the process is specified in detail in the Internal Regulation on corporate governance;</u></p>	<p>Supplement the process to ensure shareholder interests and ensure time for the Company to gather and provide documents as required.</p>
20	<p>d) Propose the issue to be included in the agenda of the General Meeting of Shareholders. The proposal must be in writing and sent to the Company at least 03 working days before the opening date. The petition must clearly state the name of the shareholder, the number of each type of shares of the shareholder, the issue proposed to be included in the meeting agenda;</p>	<p>d) Propose the issue to be included in the agenda of the General Meeting of Shareholders. The proposal must be in writing and sent to the Company at least <u>07 working days</u> before the opening date. The petition must clearly state the name of the shareholder, the number of each type of shares of the shareholder, the issue proposed to be included in the meeting agenda;</p>	<p>Adjust the time to receive shareholders' proposals in accordance with the process of organizing the Board of Directors meeting and enough time for the Board of Directors to consider <i>"Clause 6, Article 30 of the Charter: Meeting of the Board of Directors 6. The Chairman of the Board of Directors or the convener of the</i></p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
			<p><i>Board of Directors meeting must send a notice of invitation to the meeting at least 03 working days before the date of the meeting. The notice of invitation to the meeting must specify the time and place of the meeting, the form of the meeting, the agenda, the issues to be discussed and decided. The notice of invitation to the meeting must be enclosed with the documents used at the meeting and the voting slips of the members.;"</i></p>
21	<p>3. Shareholders or groups of shareholders owning 10% or more of the total ordinary shares may nominate persons to the Board of Directors or the Control Board. The nomination of persons to the Board of Directors and the Control Board shall be carried out as follows:</p>	<p>3. Shareholders or groups of shareholders owning 10% or more of the total ordinary shares may nominate persons to the Board of Directors or the Control Board. The nomination of persons to the Board of Directors and the Control Board shall be carried out as follows:</p>	<p>Reference to regulations for implementation</p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	<p>b) Based on the number of members of the Board of Directors and the Control Board, shareholders or groups of shareholders specified in this Clause may nominate one or several persons under the decision of the General Meeting of Shareholders as candidates for the Board of Directors and the Control Board. In case the number of candidates nominated by shareholders or groups of shareholders is lower than the number of candidates they are entitled to nominate under the decision of the General Meeting of Shareholders, the remaining number of candidates shall be nominated by the Board of Directors, the Control Board and other shareholders.</p>	<p>b) Based on the number of members of the Board of Directors and the Control Board, shareholders or groups of shareholders specified in this Clause may nominate one or several persons as candidates for the Board of Directors and the Control Board <u>according to the provisions of Articles 25 and 37 of this Regulation</u>. In case the number of candidates nominated by shareholders or groups of shareholders is lower than the number of candidates they are entitled to nominate under the decision of the General Meeting of Shareholders, the remaining number of candidates shall be nominated by the Board of Directors, the Supervisory Board and other shareholders <u>according to the provisions of Articles 25 and 37 of this Charter</u>.</p>	
	Article 13. Obligations of shareholders	Article 13. Obligations of shareholders	
22	3. Comply with the company's Charter and the Company's internal management regulations.	3. Comply with the company's Charter and <u>the Company's internal regulations approved by the General Meeting of Shareholders</u> .	Correct the name of the current Regulation.
23	6. Attending the General Meeting of Shareholders and exercising the right to vote/vote through the following forms: e) Sending voting/election slips by other means as prescribed in the company's charter.	Drop point e.	The Company's Charter does not provide for other vehicles.
	Article 14. General Meeting of Shareholders	Article 14. General Meeting of Shareholders	

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
24	<p>4. Convening an extraordinary General Meeting of Shareholders</p> <p>a) The Board of Directors must convene a meeting of the General Meeting of Shareholders within 30 days from the date on which the remaining members of the Board of Directors and members of the Control Board as prescribed at Point b, Clause 3 of this Article or receive the request specified at Points c and d, Clause 3 of this Article;</p>	<p>4. Convening an extraordinary General Meeting of Shareholders</p> <p>a) The Board of Directors must <u>determine the opening date</u> of the General Meeting of Shareholders within <u>sixty (60) days</u> from the date on which the remaining members of the Board of Directors and members of the Control Board as prescribed at Point b, Clause 3 of this Article or receipt of the request specified at Points c and d, Clause 3 of this Article.</p>	<p>Specifically, the term "summons" is "determining the opening date" to facilitate the convening in accordance with regulations.</p>
	<p>Article 15. Rights and obligations of the General Meeting of Shareholders</p>	<p>Article 15. Rights and obligations of the General Meeting of Shareholders</p>	
25	<p>1. The General Meeting of Shareholders has the following rights and obligations:</p> <p>i) Decision on reorganization or dissolution of the Company</p>	<p>1. The General Meeting of Shareholders has the following rights and obligations:</p> <p>i) Decide on the reorganization, dissolution <u>(liquidation)</u> of the Company <u>and appoint a liquidator;</u></p>	<p>Specifically, the authority to decide on "organization of liquidation of enterprise assets" according to Article 208 of the Law on Enterprises.</p>
26	<p>k) Approve, amend and supplement the Internal Management Regulation; Regulations on the operation of the Board of Directors and the Control Board;</p>	<p>k) Approve, amend, supplement and adjust <u>Internal Regulations on Corporate Governance;</u> Operating Regulations <u>of</u> Board of Directors, <u>Operation Regulations of</u> Supervisory Board;</p>	<p>Adjust the name of the current Regulation in accordance with reality.</p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
27	<p>2. The General Meeting of Shareholders shall discuss and approve the following issues:</p> <p>a) The Company's annual business plan;</p> <p>b) Audited annual financial statements;</p> <p>c) The report of the Board of Directors on the governance and operation results of the Board of Directors and each member of the Board of Directors;</p> <p>d) The report of the Control Board on the Company's business results, the operation results of the Board of Directors and the General Director;</p> <p>e) Reports on self-assessment of operation results of the Control Board and members of the Control Board;</p> <p>f) The dividend level for each share of each type;</p> <p>g) Number of members of the Board of Directors and the Control Board;</p> <p>h) Electing, dismissing or dismissing members of the Board of Directors and members of the Control Board;</p> <p>i) To decide on the budget or the total level of remuneration, bonuses and other benefits for the Board of Directors and the Control Board;</p> <p>j) Approve the list of approved auditing firms; deciding on the approved auditing firm to inspect the company's activities when deeming it necessary;</p>	<p><u>2. The Annual General Meeting of Shareholders shall discuss and approve the following issues:</u></p> <p><u>a) The company's annual business plan;</u></p> <p><u>b) Audited annual financial statements;</u></p> <p><u>c) The report of the Board of Directors on the governance and operation results of the Board of Directors and each member of the Board of Directors;</u></p> <p><u>d) The report of the Control Board on the company's business results, the operation results of the Board of Directors or the General Director;</u></p> <p><u>e) A report on self-assessment of the operation results of the Control Board and the Controller;</u></p> <p><u>f) The dividend level for each share of each type;</u></p> <p><u>g) Decide on the budget or the total level of remuneration, salaries, bonuses and guest benefits for the Board of Directors and the Control Board;</u></p> <p><u>h) Approve the list of approved auditing firms; decide on the auditing firm to be approved to inspect the Company's operation when it is considered necessary;</u></p> <p><u>i) Other matters falling under its competence.</u></p>	<p>Adjust more concisely and in accordance with the Law on Enterprises.</p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	<p>k) Supplementing and amending the company's charter;</p> <p>l) Types of shares and the number of newly issued shares for each type of shares and the transfer of shares of the founding members within the first 03 years from the date of establishment;</p> <p>m) Division, separation, consolidation, merger or transformation of the company;</p> <p>n) Reorganization and dissolution (liquidation) of the Company and appointment of liquidators;</p> <p>o) Decision on investment or sale of assets valued at 35% or more of the total value of assets stated in the Company's latest financial statements;</p> <p>p) Decide to repurchase more than 10% of the total sold shares of each type;</p> <p>q) The company signs contracts and transactions with the entities specified in Clause 1, Article 167 of the Law on Enterprises with a value equal to or greater than 35% of the total value of the company's assets stated in the latest financial statements;</p> <p>r) Approve the transactions specified in Clause 4, Article 293 of the Government's Decree No. 155/2020/ND-CP dated December 31, 2020 detailing the implementation of a number of articles of the Law on Securities;</p>		

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	<p>s) Approve, supplement and adjust the internal regulations on corporate governance, the Regulation on operation of the Board of Directors, the Regulation on operation of the Control Board;</p> <p>t) Other matters as prescribed by law and this Charter.</p>		
	<p>Article 16. Authorization to attend the General Meeting of Shareholders</p>	<p>Article 16. Authorization to attend the General Meeting of Shareholders</p>	
28	<p>1. Shareholders and authorized representatives of shareholders being organizations may directly attend meetings or authorize one or several other individuals or organizations to attend meetings or attend meetings through one of the forms specified in Clause 3, Article 144 of the Law on Enterprises.</p>	<p>1. Shareholders and authorized representatives of shareholders being organizations may directly attend meetings or authorize one or several other individuals or organizations to attend meetings or attend meetings through one of the forms specified in Clause 3, Article 144 of the Law on Enterprises. <u>according to the following specific regulations:</u></p> <p><u>a) For individual shareholders, only one (01) authorized representative may be authorized to attend the meeting. This authorized shareholder will not be allowed to attend the general meeting even in the case of partial authorization to the authorized representative.</u></p> <p><u>b) For shareholders being organizations, authorization shall be carried out as follows:</u></p> <p><u>• Shareholders holding less than 1% of total ordinary shares have the right to authorize a maximum of one (01) person to attend the General Meeting of Shareholders;</u></p>	<p>Adding details of authorization milestones</p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<p><u>• Shareholders holding from 1% to less than 10% of the total ordinary shares have the right to authorize a maximum of two (02) people to attend the meeting; Shareholders holding 10% or more of the total number of ordinary shares have the right to authorize up to eight (08) persons to attend the meeting. In case there is more than one authorized representative, the number of shares and the number of authorized votes for each representative must be specified. In case the number of shares and the corresponding number of votes for each authorized representative is not specified, the number of shares and votes will be divided equally by the number of authorized representatives, and the fraction of shares (if any) will be prioritized in the order ABC for the name of the authorized representative.</u></p>	
29	<p>2. The authorization of representative individuals and organizations to attend the General Meeting of Shareholders as prescribed in Clause 1 of this Article must be made in writing. The authorization document is made in accordance with the civil law and must clearly state the name of the authorized shareholder, the name of the authorized individual, the authorized organization, the number of authorized shares, the authorization contents, the scope of authorization, the</p>	<p>2. The authorization of representative individuals and organizations to attend the General Meeting of Shareholders as prescribed in Clause 1 of this Article must be made in writing. The authorization document is made in accordance with the civil law and must clearly state the name of the authorized shareholder, the name of the authorized individual, the authorized organization, the number of authorized shares, the authorization contents, the scope of authorization, the duration of the authorization, <u>the signature clearly</u></p>	<p>Supplement necessary documents to ensure that the dossier is kept completely. More details about being authorized only 1 time.</p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	<p>duration of the authorization, and the signatures of the authorizing party and the authorized party.</p> <p>The person authorized to attend the General Meeting of Shareholders must submit a written authorization when registering to attend the meeting. In case of re-authorization, the attendees of the meeting must additionally present the initial authorization document of the shareholder, the authorized representative of the shareholder being an organization (if not previously registered with the Company).</p>	<p><u>stating the full name, affix the seal (if it is an organization) of the authorizing party and the authorized party. The person authorized to attend the General Meeting of Shareholders must submit a written authorization when registering to attend the meeting.</u></p> <p><u>An authorized person may not authorize another person.</u></p>	
	<p>Article 18. Convening meetings, meeting agendas and notice of invitation to the General Meeting of Shareholders</p>	<p>Article 18. Convening meetings, meeting agendas and notice of invitation to the General Meeting of Shareholders</p>	
30	<p>4. Shareholders or groups of shareholders specified in Clause 2, Article 12 of this Charter may propose issues to be included in the agenda of the General Meeting of Shareholders. The proposal must be in writing and must be sent to the Company at least 03 working days before the opening date of the meeting.</p> <p>The petition must clearly state the name of the shareholder, the number of each type of shares of the shareholder, the contact address, nationality, the number of the citizen's identity card, the people's identity card, the passport or other lawful personal identification for individual shareholders; name, enterprise code or establishment decision number,</p>	<p>4. Shareholders or groups of shareholders specified in Clause 2, Article 12 of this Charter may propose issues to be included in the agenda of the General Meeting of Shareholders. The proposal must be in writing and must be sent to the Company at least <u>seven (07) working days before the opening</u> date of the meeting. The petition must clearly state the name of the shareholder, the number of each type of shares of the shareholder, the contact address, nationality, the number of the citizen's identity card, the people's identity card, the passport or other lawful personal identification for individual shareholders; name, enterprise code or establishment decision number, address of the head office for</p>	<p>Adjust the time to receive shareholders' proposals in accordance with the process of organizing the Board of Directors meeting and enough time for the Board of Directors to consider</p> <p><i>"Clause 6, Article 30 of the Charter: Meeting of the Board of Directors</i></p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	address of the head office for shareholders being organizations; the number and type of shares held by such shareholders, and the proposed issue to be included in the meeting agenda.	shareholders being organizations; the number and type of shares held by such shareholders, and the proposed issue to be included in the meeting agenda.	6. <i>The Chairman of the Board of Directors or the convener of the Board of Directors meeting must send a notice of invitation to the meeting at least 03 working days before the date of the meeting. The notice of invitation to the meeting must specify the time and place of the meeting, the form of the meeting, the agenda, the issues to be discussed and decided. The notice of invitation to the meeting must be enclosed with the documents used at the meeting and the voting slips of the members.;</i> "
	Article 19. Conditions for conducting the General Meeting of Shareholders	Article 19. Conditions for conducting the General Meeting of Shareholders	

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
31	3. In case the second meeting is not eligible to be held as prescribed in Clause 2 of this Article, the notice of invitation to the third meeting must be sent within 20 days from the date of the planned second meeting. The third General Meeting of Shareholders is conducted regardless of the total number of votes cast by shareholders attending the meeting.	3. In case the second meeting is not eligible to be held as prescribed in Clause 2 of this Article, the notice of invitation to the third meeting must be sent within <u>30 days</u> from the date of the planned second meeting. The third General Meeting of Shareholders is conducted regardless of the total number of votes cast by shareholders attending the meeting.	Adding more time for the company to prepare documents and send invitation letters to the university
	Article 20. Procedures for conducting meetings and voting at the General Meeting of Shareholders	Article 20. Procedures for conducting meetings and voting at the General Meeting of Shareholders	
32	Not yet specified	<p><u>5. The General Meeting of Shareholders shall discuss and vote on each issue in the contents of the program. The voting is conducted by voting in favor, disapproval and no opinion. The results of the vote counting were announced by the chairman just before the end of the meeting.</u></p> <p><u>6. Shareholders or persons authorized to attend the meeting after the meeting has opened may still register and have the right to participate in voting immediately after registration; In this case, the validity of the previously voted contents does not change.</u></p>	Supplement according to the Company's reality
33	4. Shareholders may send the replied opinion poll to the Company by mail, fax or email according to the following provisions: [...].	4. Shareholders may send the replied opinion poll to the Company by mail, fax or email according to the <u>information registered at the Vietnam Securities Depository and Clearing Corporation</u> as prescribed as follows:	To ensure that the information received is grounded and accurate.

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		[...].	
	Article 24. Request for cancellation of the Resolution of the General Meeting of Shareholders	Article 24. Request for cancellation of the Resolution of the General Meeting of Shareholders	
34	2. The contents of the resolution violate law or this Charter.	2. The contents of the resolution violate law or this Charter. <u>In case a shareholder or group of shareholders requests the Court or Arbitrator to annul the resolution of the General Meeting of Shareholders under the provisions of Article 151 of the Law on Enterprises, such resolution shall remain effective until the Court's decision to cancel such resolution. Arbitration is effective, except for the case of application of provisional emergency measures under decisions of competent agencies.</u>	Pursuant to Article 151 of the Law on Enterprises.
	Article 25. Candidacy and nomination of members of the Board of Directors	Article 25. Candidacy and nomination of members of the Board of Directors	
35	2. Shareholders or groups of shareholders owning 10% or more of the total ordinary shares may nominate candidates for the Board of Directors in accordance with the provisions of the Law on Enterprises and the company's charter. Shareholders holding ordinary shares have the right to combine the number of voting rights to nominate candidates for the Board of Directors. Shareholders or groups of shareholders holding between 10% and less than 20%	2. Shareholders or groups of shareholders owning 10% or more of the total ordinary shares may nominate candidates for the Board of Directors in accordance with the provisions of the Law on Enterprises and the company's charter. Shareholders holding ordinary shares have the right to combine the number of voting rights to nominate candidates for the Board of Directors. Shareholders or groups of shareholders holding between 10% and less than 20% of the total	Additional regulations on reference to the nomination of candidates for the Board of Directors

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	<p>of the total voting shares may nominate one (01) candidate; from 20% to less than 30% shall be nominated for a maximum of two (02) candidates; from 30% to less than 40% may nominate a maximum of three (03) candidates; from 40% to less than 50% may nominate a maximum of four (04) candidates; from 50% to less than 65% are nominated for a maximum of five (05) candidates; 65% or more may nominate a maximum of seven (07) candidates.</p>	<p>voting shares may nominate one (01) candidate; from 20% to less than 30% shall be nominated for a maximum of two (02) candidates; from 30% to less than 40% may nominate a maximum of three (03) candidates; from 40% to less than 50% may nominate a maximum of four (04) candidates; from 50% to less than 65% are nominated for a maximum of five (05) candidates; 65% or more may nominate a maximum of seven (07) candidates. <u>The nomination and candidacy of members of the Board of Directors are specified in detail in the Internal Regulation on Corporate Governance.</u></p>	
36	Not yet regulated.	<p><u>4. In case the number of candidates nominated by the incumbent Board of Directors under Clause 3 of this Article is still insufficient, the Board of Directors shall disclose information about the number of candidates for the Board of Directors within 05 days before the opening date of the General Meeting of Shareholders. The Board of Directors shall organize the nomination of other shareholders in accordance with the provisions of the Company's Charter, the Internal Regulations on Corporate Governance and the Operation Regulations of the Board of Directors. The fact that the incumbent Board of Directors organizes other parties to nominate additional candidates must be clearly announced before the General Meeting of</u></p>	<p>Supplementing the process of nomination and candidacy for shareholders and other organizations in case there are not enough candidates.</p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<u><i>Shareholders votes to elect members of the Board of Directors in accordance with law.</i></u>	
	Article 26. Composition and term of office of members of the Board of Directors	Article 26. Composition and term of office of members of the Board of Directors	
37	<p>3. The structure of members of the Board of Directors is as follows:</p> <p>The structure of the company's Board of Directors must ensure that at least 1/3 of the total number of members of the Board of Directors are non-executive members. The Company minimizes the members of the Board of Directors who concurrently hold executive positions of the Company to ensure the independence of the Board of Directors.</p>	<p>3. The structure of members of the Board of Directors is as follows:</p> <p><u><i>The total number of non-executive members of the Board of Directors is at least 01 member.</i></u></p>	<p>Updated according to the guidance in Clause 79, Article 1 of Decree No. 245/2025/ND-CP amending and supplementing a number of articles of Decree No. 155/2020/ND-CP and the current governance model of the Company.</p>
38	<p>4. A member of the Board of Directors shall no longer be a member of the Board of Directors in case of dismissal, dismissal or replacement by the General Meeting of Shareholders as prescribed in Article 160 of the Law on Enterprises.</p>	<p>4. A member of the Board of Directors shall no longer be a member of the Board of Directors in case of dismissal, dismissal or replacement by the General Meeting of Shareholders as prescribed in Article 160 of the Law on Enterprises.</p> <p><u><i>Members of the Board of Directors shall still fully exercise their rights and obligations until the dismissal of members of the Board of Directors is approved by the General Meeting of Shareholders,</i></u></p>	<p>Supplementing the regulations and responsibilities of the Board of Directors after submitting the resignation letter.</p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<p><u>except for the right to attend and vote at meetings of the Board of Directors and the right to receive remuneration of members of the Board of Directors as soon as the Company receives a notice of the following cases:</u></p> <ul style="list-style-type: none"> <u>- Members of the Board of Directors have limited civil act capacity, have lost their civil act capacity or have difficulties in cognition and control of behavior.</u> <u>- Members of the Board of Directors who are being examined for penal liability, are temporarily detained, are serving prison sentences, are serving administrative handling measures at compulsory detoxification establishments, compulsory education institutions or are banned by courts from holding certain positions, practicing certain professions or doing certain jobs.</u> <u>- The Board of Directors shall decide to approve the receipt of letters of resignation/resignation of members of the Board of Directors as prescribed in Article 8 of the Regulation on operation of the Board of Directors.</u> 	
39	Not yet specified	<p><u>7. Members of the Board of Directors must meet the following criteria and conditions:</u></p> <p><u>a) Not falling into the subjects specified in Clause 2, Article 17 of the Law on Enterprises;</u></p>	Supplemented according to the guidance in Clause 78, Article 1 of Decree No. 245/2025/ND-CP

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<u><i>b) A member of the Board of Directors of the Company may only be a member of the Board of Directors or the Board of Members at a maximum of 05 other companies.</i></u>	amending and supplementing Clause 3, Article 275 of Decree No. 155/2020/ND-CP
	Article 27. Powers and obligations of the Board of Directors	Article 27. Powers and obligations of the Board of Directors	
40	<p>2. The rights and obligations of the Board of Directors shall be prescribed by law, the company's charter and the General Meeting of Shareholders. Specifically, the Board of Directors has the following powers and obligations:</p> <p>f) Decide on investment plans and investment projects within their competence and limits as prescribed by law;</p> <p>i) Elect, dismiss or dismiss the Chairman of the Board of Directors; appointing, dismissing, signing contracts, terminating contracts for the General Director and other important managers as prescribed by the company's charter; decide on the salaries, remuneration, bonuses and other benefits of such managers; appoint authorized representatives to participate in the Members' Council or the General Meeting of Shareholders of other companies, decide</p>	<p>1. The Board of Directors is the managing agency of the Company and has full authority on behalf of the Company to decide and exercise the rights and obligations of the Company, except for the rights and obligations falling under the competence of the General Meeting of Shareholders.</p> <p>2. The rights and obligations of the Board of Directors shall be prescribed by law, the company's charter and the General Meeting of Shareholders. Specifically, the Board of Directors has the following powers and obligations:</p> <p>f) Decide on investment plans and <u><i>investment projects with a value of less than 35% of the total value of assets stated in the Company's latest financial statements</i></u> and limits as prescribed by law;</p> <p>i) Elect, dismiss and dismiss the Chairman of the Board <u><i>of Directors and Vice Chairmen (if any)</i></u>; to appoint,</p>	<p>Specific adjustment of the authority of the Board of Directors</p> <p>Adjust the Regulation on information provision accordingly.</p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	<p>on the remuneration and other benefits of such persons;</p> <p>r) Managers are required to provide timely, complete and accurate information and documents at the request of members of the Board of Directors. The order and procedures for requesting and providing information are specified in the Regulation on operation of the Board of Directors.</p>	<p>dismiss, sign and terminate contracts for <u><i>the General Director, Deputy General Directors and Chief Accountant</i></u>; to decide on salaries, remuneration, bonuses and other benefits of such managers <u><i>at the request of the General Director</i></u>; to appoint authorized representatives to participate in the Members' Council or the General Meeting of Shareholders in other companies, to decide on the level of remuneration and other benefits of such persons;</p> <p>r) Managers are required to provide timely, complete and accurate information and documents at the request of members of the Board of Directors. The order and procedures for requesting and providing information are specified in the <u><i>Internal Regulation on Corporate Governance</i></u>.</p>	
	Article 28. Remuneration, bonuses and other benefits of members of the Board of Directors	Article 28. Remuneration, salaries, bonuses and other benefits of members of the Board of Directors	
41	1. The company has the right to pay remuneration and rewards to members of the Board of Directors according to business results and efficiency.	1. The company has the right to pay remuneration, <u><i>salary</i></u> and bonus to members of the Board of Directors according to business results and efficiency.	Adjust to fit the reality
42	2. Members of the Board of Directors are entitled to work remuneration and bonuses. The work remuneration is calculated according to the number of working days required to complete the tasks of the members of the Board of Directors and the remuneration level per day. The Board of Directors	2. Members of the Board of Directors are entitled to work remuneration, <u><i>salary and bonuses. The total remuneration, salary and bonus of</i></u> the Board of Directors shall be decided by the General Meeting of Shareholders at the annual meeting.	Adjust to fit the reality

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	estimates the remuneration for each member on the principle of unanimity. The total remuneration and bonus of the Board of Directors shall be decided by the General Meeting of Shareholders at the annual meeting.		
43	3. The remuneration of each member of the Board of Directors shall be included in the Company's business expenses in accordance with the law on corporate income tax, expressed as a separate item in the Company's annual financial statements and must be reported to the General Meeting of Shareholders at the annual meeting.	3. Remuneration and <u>salary</u> of each member of the Board of Directors shall be included in the Company's business expenses in accordance with the law on corporate income tax, which shall be expressed as a separate item in the Company's annual financial statements and must be reported to the General Meeting of Shareholders at the annual meeting.	Adjust to fit the reality
	Article 29. Chairman of the Board of Directors	Article 29. Chairman of the Board of Directors	
44	1. The Chairman of the Board of Directors shall be elected, dismissed or dismissed from office by the Board of Directors from among the members of the Board of Directors.	1. The Chairman <u>and Vice Chairmen of the Board of Directors (if any)</u> shall be elected, relieved from duty or dismissed by the Board of Directors from among the members of the Board of Directors.	Adjust to fit the reality
	Article 30. Board Meetings	Article 30. Board Meetings	
45	5. The Chairman of the Board of Directors must convene a meeting of the Board of Directors within 07 working days from the date of receipt of the proposal specified in Clause 3 of this Article. In case of failure to convene a meeting of the Board of Directors at the request of the Chairman of the Board of Directors, the Chairman of the Board of Directors shall be	5. The Chairman of the Board of Directors must <u>send a notice</u> of invitation to the meeting to the members of the Board of Directors within 07 (seven) working days from the date the Company receives the proposal specified in Clause 3 of this Article and <u>at least 03 (three) working days before the date of the meeting.</u> In case of failing to convene a meeting of the Board of	Further specific regulations on the time to convene a meeting of the Board of Directors, so that the decisions of the Board of Directors are timely in

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	<p>responsible for the damage caused to the Company; the proposer has the right to replace the Chairman of the Board of Directors to convene a meeting of the Board of Directors.</p>	<p>Directors at the request of the Chairman of the Board of Directors, the Chairman of the Board of Directors shall be responsible for the damage caused to the Company; the requester has the right to replace the Chairman of the Board of Directors to convene a meeting <u><i>of the Board of Directors, the convening process is similar to that of the Chairman of the Board of Directors convening at the request of the Chairman of the Board of Directors.</i></u></p>	<p>accordance with the business situation of the Company.</p>
46	<p>8. A meeting of the Board of Directors shall be conducted when 3/4 or more of the total number of members attend the meeting. In case the meeting convened under the provisions of this Clause does not have enough members to attend the meeting as prescribed, it may be convened for the second time within 07 days from the date of the intended first meeting. In this case, the meeting shall be held if more than half of the members of the Board of Directors attend the meeting.</p>	<p>8. A meeting of the Board of Directors shall be conducted when 3/4 or more of the total number of members attend the meeting. In case the meeting convened under the provisions of this Article does not have enough members to attend the meeting as prescribed, <u><i>the Chairman of the Board of Directors must send a notice of invitation to the 2nd meeting to the members of the Board of Directors within 07 days from the date of the intended first meeting and at least 03 working days before the date of the meeting. A meeting of the Board of Directors must be held no later than 10 days from the date of the intended first meeting.</i></u> In this case, the meeting shall be held if more than half of the members of the Board of Directors attend the meeting.</p>	<p>Supplement and clarify the deadline for sending the notice of invitation to the second meeting and the time of holding the meeting to ensure that the order of convening a meeting of the Board of Directors is carried out clearly and uniformly.</p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
47	13. Members must attend all meetings of the Board of Directors. Members may authorize others to attend meetings and vote if approved by a majority of members of the Board of Directors.	13. Members must attend all meetings of the Board of Directors. Members may authorize <u><i>other members of the Board of Directors to attend and vote.</i></u>	More specific regulations on authorization to other members of the Board of Directors
48	14. A resolution or decision of the Board of Directors shall be adopted if it is approved by the majority of members attending the meeting; in case the number of votes is equal, the final decision shall belong to the side with the opinion of the Chairman of the Board of Directors.	14. A resolution or decision of the Board of Directors shall be adopted if it is approved by a majority (<u><i>more than 1/2</i></u>) of the members attending the meeting; in case the number of votes is equal, the final decision shall belong to the Chairman of the Board of Directors. <u><i>Members of the Board of Directors are not allowed to vote on transactions that benefit such member or related persons of such members in accordance with the provisions of the Law on Enterprises and Article 43 of the company's charter.</i></u>	Supplementing regulations on the type of voting when approving transactions with related parties.
	Article 31. Subcommittees of the Board of Directors	Article 31. Subcommittees of the Board of Directors	
49	1. The Board of Directors may set up sub-committees to be in charge of development policies, human resources, salary, bonuses, internal audit, and risk management. The number of members of the subcommittee decided by the Board of Directors shall be at least 03 persons, including members of the Board of Directors and external members. Non-executive Board members should make up a majority	1. <u><i>When deeming it necessary, the</i></u> Board of Directors may set up sub-committees to be in charge of development policies, personnel, salary, bonuses, internal audit, and risk management. The number of members of the sub-committee decided by the Board of Directors shall be at least 03 persons, including members of the Board of Directors and external members. Non-executive Board members should make	Practical fit

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	in the subcommittee, and one of these members is appointed as the Subcommittee Leader at the discretion of the Board of Directors. The activities of the subcommittee must comply with the regulations of the Board of Directors. The resolution of the subcommittee is only effective when the majority of members attend and vote to approve it at the meeting of the subcommittee.	up a majority in the subcommittee, and one of these members is appointed as the Subcommittee Leader at the discretion of the Board of Directors. The activities of the subcommittee must comply with the regulations of the Board of Directors. The resolution of the subcommittee is only effective when the majority of members attend and vote to approve it at the meeting of the subcommittee.	
	Article 34. Business Executives	Article 34. Business Executives	
50	Not yet regulated.	<u>1. The company's executives include the General Director, Deputy General Director, and the company's chief accountant appointed by the Board of Directors.</u>	Supplementing regulations on executives of the Company to clarify the scope of executive positions appointed by the Board of Directors and agree with relevant provisions in the Charter.
	Article 35. Appointment, dismissal, rights and obligations of the General Director	Article 35. Appointment, dismissal, rights and obligations of the General Director	

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
51	<p>4. The General Director has the following rights and obligations:</p> <p>a) Deciding on matters related to the Company's day-to-day business that does not fall under the jurisdiction of the Board of Directors;</p> <p>b) Organizing the implementation of resolutions and decisions of the Board of Directors;</p> <p>c) Organizing the implementation of the Company's business plan and investment plan;</p> <p>d) Proposing the organizational structure plan and internal management regulations of the Company;</p> <p>e) Appointment, dismissal and dismissal of managerial positions in the Company, except for those under the competence of the Board of Directors;</p> <p>f) Deciding on salaries and other benefits for employees in the Company, including managers under the appointing authority of the General Director;</p> <p>g) Labor recruitment;</p> <p>h) Proposing a plan to pay dividends or handle losses in business;</p> <p>i) Other rights and obligations as prescribed by law, the company's charter and resolutions and decisions of the Board of Directors.</p>	<p>4. The General Director has the following rights and obligations:</p> <p>a) To decide on matters related to the Company's daily business which do not fall under the competence of the Board of Directors and the Chairman of the Board of Directors;</p> <p>b) Organize the implementation of resolutions and decisions of the Board of Directors and the Chairman of the Board of Directors;</p> <p>c) Organize the implementation of the Company's business plans and investment plans;</p> <p>d) Propose the organizational structure plan and internal management regulations of the Company;</p> <p><u>e) Recruiting, transferring, dismissing, commending and disciplining employees except for company managers;</u></p> <p>f) Decide on salaries, bonuses and other benefits for employees in the company <u>except for company managers;</u></p> <p>g) Propose plans to pay dividends or handle losses in business;</p> <p><u>h) The General Director shall be responsible to the Board of Directors and the General Meeting of Shareholders for the performance of assigned tasks</u></p>	<p>Adjustments and supplements to clarify the authority of the General Director in relation to the Board of Directors/Chairman of the Board of Directors; delineation and management of employees and managers; at the same time, supplement reporting responsibilities, in accordance with legal regulations and governance practices.</p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<p><u>and powers, and must report to these levels when requested.</u></p> <p>i) Other rights and obligations as prescribed by law, this Charter, the Internal Regulation on corporate governance and the Resolution or Decision of the Board of Directors, the <u>Decision of the Chairman of the Board of Directors and the labor contract signed with the Company (in case of hiring another person to be the General Director).</u></p>	
	<p>Article 37. Candidacy and nomination of members of the Control Board (Controllers)</p>	<p>Article 37. Candidacy and nomination of members of the Control Board (Controllers)</p>	
52	<p>1. The candidacy and nomination of members of the Control Board shall be carried out in the same manner as prescribed in Clause 1, Article 25 of this Charter. Shareholders holding voting shares have the right to combine the number of voting rights of each person together to nominate Controllers. Shareholders or groups of shareholders holding between 10% and less than 30% of voting shares may nominate one (01) Controller; from 30% to less than 40% shall be nominated for a maximum of two (02) Controllers; from 40% to less than 50% shall be nominated for a maximum of three (03) Controllers; from 50% to less than 60% shall be nominated for a maximum of four (04) Controllers; 60% or more shall be nominated for five (05) candidates.</p>	<p>1. The candidacy and nomination of members of the Control Board shall be carried out in the same manner as prescribed in Clause 1, Article 25 of this Charter. Shareholders or groups of shareholders holding between 10% and less than 30% of voting shares may nominate one (01) Controller; from 30% to less than 40% shall be nominated for a maximum of two (02) Controllers; from 40% to less than 50% shall be nominated for a maximum of three (03) Controllers; from 50% to less than 60% shall be nominated for a maximum of four (04) Controllers; 60% or more shall be nominated for five (05) candidates. <u>The nomination and candidacy of members of the Supervisory Board are specified in detail in Clause 1, Article 76 of the Internal Regulation on Corporate Governance.</u></p>	<p>Additional regulations on referencing the nomination of candidates for the TVBKS</p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
53	<p>2. In case the number of candidates of the Control Board approved for nomination and candidacy is not sufficient, the incumbent Control Board may nominate additional candidates or organize nomination according to the provisions of the company's charter, the internal regulations on corporate governance and the operation regulations of the Control Board. The introduction of additional candidates by the incumbent Supervisory Board must be clearly announced before the General Meeting of Shareholders votes to elect members of the Supervisory Board in accordance with law.</p>	<p>2. In case the number of candidates of the Control Board approved for nomination and candidacy <u>under Clause 5, Article 115 of the Law on Enterprises</u> is not sufficient, the incumbent Control Board may nominate additional candidates as prescribed in the company's charter, the internal regulations on corporate governance and the Regulation on operation of the Control Board. The nomination of additional candidates by the incumbent Supervisory Board <u>must be clearly announced before the General Meeting of Shareholders votes to elect members of the Supervisory Board in accordance with law.</u></p>	<p>Details of the nomination and candidacy process in the Internal Regulation on Corporate Governance or the Operation Regulation of the Board of Directors to clarify the identification of candidates According to the provisions of Article 274 of Decree 155/2020/ND-CP and Clause 1, Article 25 of this Charter.</p>
54	<p>Not yet regulated.</p>	<p><u>3. In case the number of candidates nominated by the incumbent Supervisory Board under Clause 2 of this Article is still insufficient, the Supervisory Board shall disclose information about the number of candidates nominated by the Control Board within 10 working days before the opening date of the General Meeting of Shareholders. The incumbent Supervisory Board shall organize the nomination of other shareholders in accordance with the provisions of the Company's Charter, the Internal Regulations on Corporate</u></p>	<p>Supplementing regulations on handling cases where the number of candidates for the Supervisory Board is insufficient in order to ensure that the order of nomination, candidacy and information disclosure are carried</p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<p><u><i>Governance and the Operation Regulations of the Supervisory Board. The fact that the incumbent Supervisory Board organizes other parties to nominate additional candidates must be clearly announced before the General Meeting of Shareholders votes to elect members of the Supervisory Board in accordance with law.</i></u></p>	<p>out transparently and in accordance with the law and create conditions for the General Meeting of Shareholders to have enough candidates to vote.</p>
	<p>Article 38. Composition of the Supervisory Board</p>	<p>Article 38. Composition of the Supervisory Board</p>	
<p>55</p>	<p>Not yet specified</p>	<p><u><i>5. Members of the Supervisory Board shall continue to fully exercise their rights and perform their obligations until the dismissal of a member of the Supervisory Board is approved by the General Meeting of Shareholders, except for the right to attend and vote at meetings of the Supervisory Board and the right to receive remuneration of members of the Supervisory Board as soon as the Company receives a notice of the following cases:</i></u></p> <ul style="list-style-type: none"> <u><i>- Members of the Control Board have limited civil act capacity, have lost their civil act capacity or have difficulties in cognition and control of behavior.</i></u> <u><i>- Members of the Control Board who are being examined for penal liability, are temporarily detained, are serving prison sentences, are serving administrative handling measures at compulsory detoxification establishments, compulsory education</i></u> 	<p>Supplementing regulations on the exercise of rights and obligations of members of the Supervisory Board while waiting for the General Meeting of Shareholders to approve their dismissal; at the same time, clarify cases of restriction of rights to ensure continuity in control activities and compliance with the law.</p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<p><u>establishments or are banned by courts from holding certain positions, practicing certain professions or doing certain jobs.</u></p> <p><u>- The Control Board shall make a decision approving the receipt of the resignation/resignation letter of a member of the Control Board, doing the same as in Article 9 of the Regulation on operation of the Board of Directors.</u></p>	
	<p>Article 40. Rights and obligations of the Control Board</p>	<p>Article 40. Rights and obligations of the Control Board</p>	
56	<p>8. Have the right to access the Company's dossiers and documents kept at the head office, branches and other locations; have the right to go to the place of work of the Company's managers and employees during working hours.</p>	<p>8. Have the right to access the Company's records and documents kept at the head office, branches and other locations related <u>to the performance of assigned tasks of members of the Control Board if approved by the Control Board, and this information does not fall within the scope of the company's business secrets.</u> <u>The person to whom the information is provided is responsible for keeping the information provided confidential and using it for the right purposes for the assigned work; have the right to go to the place of work of the Company's managers and employees during working hours. The provision of information according to the process is specified in detail in the Internal Regulation on corporate governance.</u></p>	<p>Adjustments to clarify the scope and conditions of access to information of the Control Board; at the same time, it adds the obligation of confidentiality and reference of internal processes to ensure strict control of information in accordance with management practices.</p>
57	<p>9. To have the right to request the Board of Directors, members of the Board of Directors, the General</p>	<p>9. Have the right to request the Board of Directors, members of the Board of Directors and <u>executives of</u></p>	<p>supplementing regulations on the order</p>

STT	CURRENT CHARTER	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	Director and other managers to provide complete, accurate and timely information and documents on the management, administration and business activities of the Company.	<u>the Company</u> to provide complete, accurate and timely information and documents on the management, administration and business activities of the Company. <u>The order and procedures for requesting and providing information are specified in the Internal Regulation on corporate governance and the Regulation on operation of the Supervisory Board.</u>	and procedures for providing information to ensure consistency with the Internal Regulation on corporate governance.
	Article 46. Workers and trade unions	Article 46. Workers and trade unions	
58	1. The General Director shall make a plan for the Board of Directors to approve matters related to the recruitment and dismissal of employees, salaries, social insurance, welfare, commendation and discipline for employees and executives of enterprises.	1. The General Director <u>shall report annually to the Board</u> of Directors on matters related to employees and executives of enterprises.	Adjusting in the direction of switching from an approval mechanism to a reporting mechanism, in accordance with company practices.
59	2. The General Director shall make a plan for the Board of Directors to approve matters related to the Company's relations with trade union organizations in accordance with the standards, best management practices and policies, practices and policies specified in this Charter. the Company's regulations and applicable laws.	2. The General Director <u>shall report annually to the Board</u> of Directors on matters related to the Company's relations with trade union organizations in accordance with the standards, best management practices and policies, practices and policies specified in this Charter. the Company's regulations and applicable laws.	Adjusting in the direction of switching from an approval mechanism to a reporting mechanism, in accordance with company practices.



KIÊN GIANG IMPORT EXPORT JOINT STOCK COMPANY

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Phone: (0297) 3863 491 Website: www.kigimex.com.vn

No. TT-XNK-HDQT

An Giang, April 25, 2026

STATEMENT

Amendments and supplements to the Internal Regulations on corporate governance and the Operating Regulations of the Company's Board of Directors

To: General Meeting of Shareholders of Kien Giang
Import-Export Joint Stock Company

Pursuant to the Law on Enterprises No. 59/2020/QH14 dated 17/06/2020;

Pursuant to the Law on Securities No. 54/2019/QH14 dated 26/11/2019;

Pursuant to Decree 155/2020/ND-CP dated 31/12/2020 detailing the implementation of a number of articles of the Law on Securities;

Pursuant to the Government's Decree No. 245/2025/ND-CP dated September 11, 2025 amending and supplementing a number of articles of Decree No. 155/2020/ND-CP;

Pursuant to Circular No. 116/2020/TT-BTC dated 31/12/2020 guiding a number of articles on corporate governance applicable to public companies;

Pursuant to the Charter of organization and operation of Kien Giang Import-Export Joint Stock Company.

Through reviewing and evaluating the application of regulations, and at the same time updating current legal regulations and meeting the requirements of improving the efficiency of governance and administration of the Company, the Board of Directors respectfully submits to the General Meeting of Shareholders for consideration and voting on the following contents:

1. To approve the amendment and supplementation of the Company's internal management regulations, including:

- Internal regulations on corporate governance;
- Operation regulations of the Board of Directors.

In order to ensure that regulations are established synchronously and clearly on authority, responsibilities and work handling processes; thereby improving the effectiveness and efficiency of the Company's governance and administration (*Attached is the draft amendment and supplement to the Internal Regulations on Corporate Governance and the Operation Regulations of the Company's Board of Directors*).

2. Assign the Chairman of the Board of Directors of the Company to organize the implementation and sign for promulgation of regulations after being approved by the General Meeting of Shareholders and carry out relevant procedures in accordance with law.

Respectfully submit to the General Meeting of Shareholders for consideration and approval./.

Recipients:

- As above;
- Board of Directors;
- Supervisory Board;
- Shareholders;
- Lưu: VT. P.TCHC.

**TM. BOARD OF DIRECTORS
CHAIRMAN**

Bach Ngoc Van



APPENDIX

AMENDMENTS TO THE INTERNAL REGULATIONS ON CORPORATE GOVERNANCE OF THE KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

Note:

- The things ~~not stated~~ in this summary table are unchanged.
- The contents proposed to be amended and supplemented compared to the current Internal Regulation on Corporate Governance are inscriptions shown in italics, bold, underlined.
- In addition to the above-mentioned amendments and supplements, the Company adjusts some spelling, presentation, and technical errors in documents (if any) but does not change the content of the Internal Regulation on financial management.

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	Article 2. Explanation of terms and abbreviations	Article 2. Explanation of terms and abbreviations	
1	Not yet specified	<p><u><i>1. Charter capital is the total par value of shares sold or registered for purchase upon establishment of a joint-stock company and as prescribed in Article 6 of the company's charter;</i></u></p> <p><u><i>2. Law on Enterprises means the Law on Enterprises No. 59/2020/OH14 passed by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020 and its amended and supplemented documents;</i></u></p> <p><u><i>3. Law on Securities means the Law on Securities No. 54/2019/OH14 approved by the National Assembly of the Socialist Republic of Vietnam on November 26, 2019 and its amended and supplemented documents;</i></u></p> <p><u><i>4. Date of establishment means the date on which the company is granted the Enterprise Registration Certificate (Business Registration Certificate and equivalent papers) for the first time;</i></u></p>	Supplement to be consistent with the Company's Charter.

		<p><u>5. The executive of the enterprise is the company's Executive Board, including: General Director, Deputy General Director, Chief Accountant appointed by the Managing Board;</u></p> <p><u>6. An enterprise manager is a manager of a company, including the Chairman of the Board of Directors, vice chairmen of the Board of Directors, members of the Board of Directors, general directors, deputy general directors and chief accountants of the company;</u></p> <p><u>7. Related persons are individuals and organizations specified in Clause 46, Article 4 of the Law on Securities;</u></p> <p><u>8. Shareholder means an individual or organization that owns at least one share of a joint-stock company;</u></p> <p><u>9. Major shareholder means a shareholder specified in Clause 18, Article 4 of the Law on Securities;</u></p> <p><u>10. Members of the Control Board are controllers</u></p> <p><u>11. Stock Exchange means the Vietnam Stock Exchange and its subsidiaries.</u></p> <p><u>13. The Shareholder/Delegate Eligibility Examination Committee is the department in charge of determining the conditions for conducting the general meeting of shareholders in accordance with the provisions of law and the Company's Charter.</u></p> <p><u>21. Online general meeting means a form of organizing a meeting of the General Meeting of Shareholders using electronic means to transmit images and sounds through the internet environment, allowing shareholders in many different locations to monitor the progress of the meeting, discuss and vote on issues of the meeting.</u></p>	
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22. Electronic voting means the voting of shareholders through the electronic voting system specified in this Regulation.

23. Username and password include username and password information issued by the Company uniquely to each shareholder.

24. Contact address means the registered address of the head office of an organization; permanent residence or place of employment or other address of the individual to whom the person is registered with the business as a contact

25. Trade secrets mean information on the quantity of goods in reserve, prices and profits, finance, technological solutions and business techniques such as processes, techniques and technical know-how in production; Customer information; Algorithms and processes implemented in the Company; Formula for product production; Business strategy, business plan, export plan, marketing plan; Information on research and development activities; etc.

26. Trade secret means information obtained from financial or intellectual investment activities, which has not been disclosed and is capable of being used in business such as processes, formulas, samples, equipment or other types of information that are used within a certain period of time in the Company; technical information used in the production of goods; marketing, export or sales strategies, or methods of storing documents or business management processes and procedures, including software used for business operations, etc.

	Article 3. Competence to convene the General Meeting of Shareholders	Article 3. Competence to convene the General Meeting of Shareholders	
2	2. Competence to convene an extraordinary General Meeting of Shareholders: a) The Board of Directors must convene a meeting of the General Meeting of Shareholders within thirty (30) days from the date on which the remaining members of the Board of Directors or Controllers as prescribed at Point b, Clause 3, Article 14 of the Company's Charter or receive the request specified at Points c and d, Clause 3, Article 14 of the Company's Charter;	2. Competence to convene an extraordinary General Meeting of Shareholders: a) The Board of Directors must <u>determine the opening date</u> of the General Meeting of Shareholders within <u>sixty (60)</u> days from the date on which the remaining members of the Board of Directors or members of the Supervisory Board as prescribed at Point b, Clause 3, Article 14 of the company's Charter or receipt of the request specified at Points c and d, Clause 3, Article 14 of the company's Charter;	Specifically, the term "summons" is "determining the opening date" to facilitate the convening in accordance with regulations.
	Article 4. Personnel of the General Meeting of Shareholders	Article 4. Personnel of the General Meeting of Shareholders	
3	1. The Chairman and the Presiding Delegation: g. The Presiding Delegation consists of 3-5 people, including 01 Chairperson and 2-4 members;	1. The Chairman and the Presiding Delegation: g. The Presiding Delegation consists of <u>01 Chairperson and members (if any);</u>	Adapt to reality
	Article 5. Making a list of shareholders entitled to attend the meeting and notifying the closing of the list of shareholders entitled to attend the General Meeting of Shareholders	Article 5. Making a list of shareholders entitled to attend the meeting and notifying the closing of the list of shareholders entitled to attend the General Meeting of Shareholders	
4	2. The company shall carry out procedures for making a list of shareholders and related procedures as prescribed in the Regulation on exercise of rights of the Vietnam Securities Depository and Clearing Corporation.	2. The Company shall carry out the procedures for making the list of shareholders and related procedures in accordance with the Regulation on the exercise of rights of the Vietnam Securities Depository and Clearing Corporation <u>or other provisions of law (applicable when the Company does not register securities at VSDC).</u>	Supplementing cases when the company does not register at VSDC
	Article 6. Notice of convening the General Meeting of Shareholders	Article 6. Notice of convening the General Meeting of Shareholders	

5	<p>1. The convener of the General Meeting of Shareholders must send a notice of invitation to the meeting to all shareholders on the list of shareholders entitled to attend the meeting at least 21 days before the opening date if the Company's Charter does not prescribe a longer time limit. The notice of invitation to the meeting must contain the name, address of the head office and enterprise code; names, contact addresses of shareholders, time and place of the meeting and other requirements for meeting attendees.</p>	<p>1. The convener of the General Meeting of Shareholders must send a notice of invitation to the meeting to all shareholders on the list of shareholders entitled to attend the meeting at least 21 days before the opening date. The notice of invitation to the meeting must contain the name, address of the head office and enterprise code; names, contact addresses of shareholders, time and place of the meeting and other requirements for meeting attendees.</p>	<p>Remove the sentence "if the company's charter does not stipulate a longer period" because the charter stipulates 21 days.</p>
6	<p>2. The notice of invitation to the meeting shall be sent by means of ensuring that the contact address of the shareholder is reached and posted on the company's website; in case the company deems it necessary, it shall publish it in the central or local daily newspaper according to the provisions of the company's charter.</p>	<p>2. The notice of invitation to the meeting shall be sent by means of ensuring that it reaches the contact address of the shareholders and is posted on the company's website.</p>	<p>Remove the sentence "in case the company deems it necessary, it shall publish in the daily newspaper of the central or local government in accordance with the provisions of the company's charter." According to the actual situation of the Company.</p>
7	<p>3. The notice of invitation to the meeting must be enclosed with the following documents: a. The meeting agenda, documents used in the meeting and the draft resolution for each issue in the meeting agenda; b. Vote ballots/ballot papers.</p>	<p>3. The notice of invitation to the meeting must be enclosed with the following documents: a) The meeting agenda, documents used in the meeting and the draft resolution for each issue in the meeting agenda; b) Voting slips/election papers. In case of invitation to the General <u>Meeting of Shareholders in the form of online, the voting/election slip does not need to be enclosed with the notice of invitation to the meeting.</u></p>	<p>Additional regulations on electronic voting, application of digital technology to the organization of the General Meeting of Shareholders.</p>

	Article 7. Agenda and contents of the General Meeting of Shareholders	Article 7. Agenda and contents of the General Meeting of Shareholders	
8	<p>1. The General Meeting of Shareholders shall be convened in the cases specified in Article 3 of this Regulation.</p> <p>2. The convener of the General Meeting of Shareholders must perform the following tasks:</p> <ul style="list-style-type: none"> a. Prepare a list of shareholders eligible to participate and vote/vote at the General Meeting of Shareholders. The list of shareholders entitled to attend the General Meeting of Shareholders shall be made no later than 10 days before the date of sending the notice of invitation to the General Meeting of Shareholders. The company must disclose information about the list of shareholders entitled to attend the General Meeting of Shareholders at least 20 days before the last registration date. The order and procedures shall comply with the provisions of Article 6 of this Regulation; b. Prepare the program and content of the congress; c. Prepare documents for the congress; d) Draft resolutions of the General Meeting of Shareholders according to the expected contents of the meeting; e. Determining the time and place of the congress; f. Notify and send notices of the General Meeting of Shareholders to all shareholders entitled to attend the meeting; g. Other tasks for the congress. <p>3. The notice of invitation to the General Meeting of Shareholders shall be sent to all shareholders by means of ensuring that the contact address of the shareholders is</p>	<p>1. The convener of the General Meeting of Shareholders must prepare the agenda and contents of the meeting <u>as prescribed in Article 18 of the company's charter.</u></p>	<p>Refer to the Charter to be more concise to the Regulation.</p>

	<p>reached, and at the same time announced on the website of the Company and the State Securities Commission, the Stock Exchange where the Company's shares are registered for trading. The convener of the General Meeting of Shareholders must send a notice of invitation to the meeting to all shareholders in the List of shareholders entitled to attend the meeting at least 21 days before the opening date of the meeting (counting from the date on which the notice is duly sent or sent). The agenda of the General Meeting of Shareholders, documents related to the issues to be voted on at the General Meeting shall be sent to shareholders or/and posted on the Company's website. In case the documents are not enclosed with the notice of the General Meeting of Shareholders, the notice of invitation to the meeting must clearly state the link to all meeting documents for shareholders to access, including:</p> <ul style="list-style-type: none"> a. Meeting agendas, documents used in the meeting; b. List and details of candidates in case of election of members of the Board of Directors, members of the Supervisory Board; c. Voting/election slips; d/ Draft resolutions on each issue on the meeting agenda. 		
9	<p>4. Shareholders or groups of shareholders as prescribed in Clause 2, Article 12 of the company's charter have the right to propose issues to be included in the agenda of the General Meeting of Shareholders. The proposal must be in writing and must be sent to the Company at least 03 working days before the opening date of the meeting. The petition must clearly state the name of</p>	<p>2. Shareholders or groups of shareholders as prescribed in Clause 2, Article 12 of the company's charter have the right to propose issues to be included in the agenda of the General Meeting of Shareholders. The petition must be in writing and must be sent to the Company <u>no later than 07 working days</u> before the opening day of the meeting. The petition must clearly state the name of the shareholder, the</p>	<p>Adjust the time to receive shareholders' proposals in accordance with the process of organizing the Board of Directors meeting and enough time</p>

	<p>the shareholder, the number of each type of shares of the shareholder, the contact address, nationality, the number of the citizen's identity card, the people's identity card, the passport or other lawful personal identification for individual shareholders; name, enterprise code or establishment decision number, address of the head office for shareholders being organizations; the number and type of shares held by such shareholders, and the proposed issue to be included in the meeting agenda.</p>	<p>number of each type of shares of the shareholder, the contact address, nationality, the number of the citizen's identity card, the people's identity card, the passport or other lawful personal identification for individual shareholders; name, enterprise code or establishment decision number, address of the head office for shareholders being organizations; the number and type of shares held by such shareholders, and the proposed issue to be included in the meeting agenda.</p>	<p>for the Board of Directors to consider <i>"Clause 6, Article 30 of the Charter: Meeting of the Board of Directors</i> <i>6. The Chairman of the Board of Directors or the convener of the Board of Directors meeting must send a notice of invitation to the meeting at least 03 working days before the date of the meeting. The notice of invitation to the meeting must specify the time and place of the meeting, the form of the meeting, the agenda, the issues to be discussed and decided. The notice of invitation to the meeting must be enclosed with the documents used at the meeting and the voting slips of the members.,"</i></p>
10	<p>5. The convener of the General Meeting of Shareholders may reject the proposal specified in Clause 4 of this Article in one of the following cases:</p>	<p>3. <u><i>In case</i></u> the convener of the General Meeting of Shareholders rejects the proposal specified in Clause 2 of this Article , <u><i>at least two (02) working days before the opening date of the General Meeting of Shareholders, it must reply in writing and clearly state the reason. The</i></u></p>	<p>According to Clause 3, Article 142 of the Law on Enterprises</p>

		<u>convener of the General Meeting of Shareholders may only refuse the petition if it falls into one of the following schools: The following combinations:</u>	
	Article 8. How to register and authorize to attend the General Meeting of Shareholders	Article 8. How to register and authorize to attend the General Meeting of Shareholders	
11	<p>2. Regulations on authorization to attend the congress</p> <p>a. Shareholders and authorized representatives of shareholders shall authorize as prescribed in Article 16 of the Company's Charter;</p> <p>b. The authorization of representative individuals and organizations to attend the General Meeting of Shareholders as prescribed at Point a, Clause 2 of this Article must be made in writing. The authorization document is made in accordance with the civil law and must clearly state the name of the authorized shareholder, the name of the authorized individual, the authorized organization, the number of authorized shares, the authorization contents, the scope of authorization, the duration of the authorization, and the signatures of the authorizing party and the authorized party.</p> <p>The person authorized to attend the General Meeting of Shareholders must submit a written authorization when registering to attend the meeting. In case of re-authorization, the attendees of the meeting must additionally present the initial authorization document of the shareholder, the authorized representative of the shareholder being an organization (if not previously registered with the Company).</p>	<p>2. Regulations on authorization to attend the congress</p> <p>a) Shareholders and authorized representatives of shareholders shall authorize as prescribed in Article 16 of the Company's Charter;</p> <p>b) The authorization of the representative individual or organization to attend the General Meeting of Shareholders as prescribed at Point a, Clause 2 of this Article must be made in writing. The authorization document is made in accordance with the civil law and must clearly state the name of the authorized shareholder, the name of the authorized individual, the authorized organization, the number of authorized shares, the authorization contents, the scope of authorization, the duration of the authorization, <u>the signature clearly stating the full name, affix the seal (if it is an organization) of the authorizing party and the authorized party.</u></p> <p><u>An authorized person may not authorize another person.</u></p>	<p>Specific provisions on the case of re-authorization of shareholders.</p>

12	<p>3. How to register to attend the General Meeting of Shareholders and Check the eligibility of delegates on the day of the General Meeting of Shareholders</p> <p>Before the opening of the meeting, the Company must carry out the procedures for registering shareholders and must carry out the registration until all shareholders who have the right to attend the meeting are present to register in the following order:</p> <p>a) When registering shareholders, the Company shall grant each shareholder or authorized representative the right to vote a voting card/voting paper/ballot paper, on which the registration number, full name of the shareholder, full name of the authorized representative and number of votes/votes of such shareholder shall be inscribed.</p>	<p>3. How to register to attend the General Meeting of Shareholders and check the eligibility of delegates on the day of the <i>in-person General Meeting of Shareholders</i>:</p> <p>Before the opening of the meeting, the Company must carry out the procedures for registering shareholders and must carry out the registration until all shareholders who have the right to attend the meeting are present to register in the following order:</p> <p>a) When registering shareholders, <i>the delegates sign to confirm their attendance at the General Meeting of Shareholders</i>, then the Company will issue each delegate a voting card/voting slip/ballot paper, on which write the registration number, full name of the shareholder, full name of the authorized representative and number of votes/votes of that shareholder.</p>	<p>In accordance with the actual situation of the Company</p>
	<p>Article 10. Form of approving the resolution of the General Meeting of Shareholders</p>	<p>Article 10. Form of approving the resolution of the General Meeting of Shareholders</p>	
13	<p>The General Meeting of Shareholders shall approve resolutions under its jurisdiction in the form of voting at the meeting, collecting written opinions and other forms in accordance with current law.</p>	<p>1. The General Meeting of Shareholders shall approve resolutions under its competence in the form of voting at the meeting:</p> <p><i>a) Face-to-face meetings</i> <i>b) Online conferencing</i> <i>c) Face-to-face and online conferences</i></p> <p><i>2. The General Meeting of Shareholders shall adopt resolutions under its competence in the form of collecting written opinions (Specified in Part II – this Chapter):</i></p> <p><i>a) Sending the opinion poll by mail, fax or e-mail</i> <i>b) Sending opinion polls by electronic voting</i></p>	<p>Supplementing forms of organizing the General Meeting of Shareholders for flexible implementation</p>

		<u>c) Sending the opinion poll by mail, fax or e-mail in combination with electronic voting</u>	
	Article 12. Vote to approve issues at the general meeting	Article 12. Voting to approve issues at the direct general meeting of shareholders	
14	<p>2. Regulations on the validity of voting papers and election papers</p> <p>a. Voting</p> <ul style="list-style-type: none"> ➤ A valid voting slip is a pre-printed form issued by the Organizing Committee, not erased, scraped, torn or crushed,... no additional content is written other than the provisions for this ballot and must be signed, under the signature must be fully handwritten by the full name of the participating delegates and sent to the Vote Counting Committee before the time of unsealing the ballot box. <p>On the voting slip, the voting content is valid when the delegates mark and select one (01) of the three (03) voting squares..</p> <ul style="list-style-type: none"> ➤ Invalid votes: <ul style="list-style-type: none"> - The content is not in accordance with the provisions of the valid voting slip <p>b. Election Votes</p> <ul style="list-style-type: none"> ➤ Valid ballot papers: are ballot papers according to the pre-printed form issued by the organizers, not erased, scraped, or written with any additional content other than those prescribed for the votes; must have signatures, clearly state the full names of the delegates attending and send them to the Vote Counting Committee before the time of unsealing the ballot box. 	<p>1. Regulations on the validity of voting papers and election papers</p> <p>a) <u>Voting cards</u></p> <ul style="list-style-type: none"> - <u>Valid voting cards are cards according to the pre-printed form issued by the Organizers, stamped with the Company's seal, not erased, scraped, torn or crushed,... do not write any additional content other than the provisions for this Card.</u> - <u>Invalid Voting Card: The content is not in accordance with the provisions of a valid Voting Card.</u> <p>b) Voting</p> <ul style="list-style-type: none"> - Valid voting papers are those according to the pre-printed form issued by the Organizers, not erased, scraped, torn or crushed,... do not write any additional content other than the provisions for this form. <u>In case of face-to-face/remote voting (by mail, fax, email or other means as prescribed in the company's charter), it must be signed and clearly stated the full names of the delegates participating and sent to the Vote Counting Committee before the time of counting votes.</u> <p>On the voting slip, the voting content is valid when the delegates mark and select one (01) of the three (03) voting squares.</p> <ul style="list-style-type: none"> - Invalid voting slip: The content is not in accordance with the provisions of the valid voting slip. 	<p>Addition of voting cards and remote voting</p>

	<p>➤ Invalid Election Papers:</p> <ul style="list-style-type: none"> - The content is not in accordance with the provisions of a valid ballot - The number of candidates elected by delegates is greater than the number of candidates to be elected; - Votes with the total number of votes cast for candidates of shareholders or representatives greater than the total number of votes allowed; - Other provisions as prescribed by the Regulation on Election of the General Meeting of Shareholders and the Company's Charter. 	<p>c) Election Votes</p> <ul style="list-style-type: none"> - Valid ballot papers: are votes according to the pre-printed form issued by the Organizing Committee, stamped with the Company's seal, not erased, scraped, torn or crushed,... do not write any additional content other than the provisions for this form. <u><i>In case of face-to-face/remote voting (by mail, fax, email or other means as prescribed in the company's charter), it must be signed and clearly stated the full names of the delegates participating and sent to the Vote Counting Committee before the time of counting votes.</i></u> - Invalid Election Papers: <ul style="list-style-type: none"> • The content is not in accordance with the provisions of a valid election ballot; • The number of candidates elected by delegates is greater than the number of candidates to be elected; • Votes with the total number of votes cast for candidates of shareholders or representatives greater than the total number of votes allowed; • Other provisions as prescribed by the Regulation on Election of the General Meeting of Shareholders and the Company's Charter. 	
	<p>Article 13. How to vote</p>	<p>Article 13. How to vote at the direct General Meeting of Shareholders</p>	
<p>15</p>	<p>2. Forms of voting</p> <p>b. Voting by voting: When voting by filling in the voting form, for each content, delegates choose one of the three options "Appropriate", "Disapprove", "No opinion" pre-</p>	<p>2. Forms of voting</p> <p>b) Voting by voting:</p> <ul style="list-style-type: none"> - When voting is conducted in the form of direct voting: For each content, delegates choose one of the three 	<p>Supplementing the form of counting votes in the form of electronic voting,</p>

	<p>printed in the voting slip by marking "X" or "√" in the box they choose. After completing all the contents to be voted on by the Congress, the delegates shall send the vote to the sealed ballot box at the Congress under the guidance of the Vote Counting Committee. The voting slip must be signed and clearly stated with the full name of the delegate.</p>	<p>options "Approve", "Disapprove", "No opinion" pre-printed in the voting slip by marking "X" or "√" in the box they choose and send the vote counting slip to the vote counting committee before the vote counting time. The voting slip must be signed and clearly stated with the full name of the delegate.</p> <p>- <u>When voting is conducted in the form of electronic voting or other electronic forms: for each content, delegates choose one of the three options "Approve", "Disapprove", "No opinion" to be voted on at the Congress installed in the electronic voting system. After that, the delegates confirm the vote so that the electronic voting system records the results.</u></p>	<p>applying digital technology.</p>
	<p>Article 14. How to vote in the election</p>	<p>Article 14. How to vote in the election</p>	
16	<p>1. General principles</p> <p>- Strictly comply with the provisions of law and the Company's Charter;</p> <p>- Members of the vote counting committee must not be named in the nomination list or self-nominate to the Board of Directors and the Supervisory Board.</p>	<p>1. General principles</p> <p>- Strictly comply with the provisions of law and the company's charter;</p> <p>- <u>The election is conducted by direct ballot, electronic ballot or other electronic form</u></p> <p>- Members of the vote counting committee must not be named in the nomination list or self-nominate to the Board of Directors and the Supervisory Board.</p>	<p>Additional additions when the Company plans to apply technology to the organization of the General Meeting of Shareholders</p>
17	<p>2. Forms of election voting</p> <p>a. Elections by the method of accumulating votes</p> <p>- Accordingly, each delegate has a total number of votes corresponding to the total number of shares owned by the ownership representative multiplied by the number of elected members;</p>	<p>2. Forms of election voting</p> <p>a) Elections by the method of accumulating votes</p> <p>- Each delegate has the total number of votes corresponding to the total number of shares owned by the ownership representative multiplied by the number of members to be elected;</p>	

<p>- Participants have the right to pool all their total votes for one or several candidates;</p> <p>- In case of additional candidates on the day of the congress, delegates may contact the Vote Counting Committee to apply for re-issuance of new election papers and must return the old ones (before putting them in the ballot box);</p> <p>- In case of mistaken selection, delegates shall contact the Vote Counting Committee to be re-issued with new votes and must submit the old ones;</p> <p>- How to record election ballots: Each delegate is given votes. The method of recording votes is specifically instructed as follows:</p> <ul style="list-style-type: none"> + Delegates elect the maximum number of candidates equal to the number of candidates to be elected; + If the entire number of votes is voted for one or more candidates, the delegates shall check the box "Vote for the votes of the corresponding candidates"; + If the number of votes is uneven for many candidates, the delegates shall clearly write the number of votes in the box "Number of votes" of the corresponding candidates. <p>Note: In case a delegate checks the box "Vote for votes" and writes the number in the box "Number of votes", the result is taken according to the number of votes in the box "Number of votes".</p> <p>- Principles of election:</p> <ul style="list-style-type: none"> + The winner is determined by the number of votes cast from high to low, starting from the candidate with the 	<p>- Participants have the right to pool all their total votes for one or several candidates;</p> <p>- In case of <u>changing</u> candidates on the day of the congress, the <u>vote counting committee shall be responsible for</u> re-issuing new election ballots and <u>collecting</u> old votes (<u>if any</u>) <u>before the time of counting votes;</u></p> <p>- In case of mistaken selection, delegates shall contact the Vote Counting Committee to be re-issued with new votes and must submit the old ones;</p> <p>- How to record election ballots: Each delegate is given votes. The method of recording votes is specifically instructed as follows:</p> <ul style="list-style-type: none"> • Delegates elect the maximum number of candidates equal to the number of candidates to be elected; • If the entire number of votes is voted for one or more candidates, the delegates shall check the box "Vote for the votes of the corresponding candidates"; • If the number of votes is uneven for many candidates, the delegates shall clearly write the number of votes in the box "Number of votes" of the corresponding candidates. <p>- In case a delegate checks the box "Accumulating votes" and writes the number in the box "Number of votes", the result shall be taken according to the number of votes in the box "Number of votes".</p> <p>- Principles of election:</p> <ul style="list-style-type: none"> • The winner is determined by the number of votes cast from high to low, starting from the candidate with the highest number of votes until the number of members is sufficient to vote. 	
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	<p>highest number of votes until the number of members is sufficient to vote.</p> <p>+ In case there are two (02) or more candidates with the same number of votes voted for the last member, a re-election will be conducted among the candidates with the same number of votes.</p> <p>+ If the results of the first election do not have enough votes, the election will be conducted until the number of members to be elected is elected.</p> <p>b. Election by voting method: Comply with the provisions of Point b, Clause 2, Article 13 of this Regulation.</p>	<ul style="list-style-type: none"> • In case there are two (02) or more candidates with the same number of votes voted for the last member, a re-election will be conducted among the candidates with the same number of votes <u>or selected according to the criteria specified in the election regulations adopted at the General Meeting of Shareholders or the company's Charter.</u> <p>b) Election by voting method: Comply with the provisions of Point b, Clause 2, Article 13 of this Regulation.</p> <p>c) <u>Elections shall be conducted in the form of electronic voting: the implementation is similar to the provisions of Article 31 of this Regulation.</u></p>	
	Article 15. How votes are counted	Article 15. How votes are counted	
18	<p>The method of counting votes is conducted by summarizing cards/votes for approval, disapproval, and no opinions.</p> <p>For sensitive matters and if the shareholders so request, the Company must appoint an independent organization to collect and count votes.</p>	<p>The method of counting votes is carried out <u>as follows:</u></p> <p><u>- Summarizing cards/voting votes/elections (by voting method) for each voting issue, the total number of valid and invalid, approving, disapproving and no opinions; the proportion of the total number of votes of shareholders attending the meeting as prescribed in the Company's Charter;</u></p> <p><u>- Summarizing election ballots by the method of cumulative voting, the total number of valid and invalid votes, the number of votes for each candidate and other contents as prescribed by the Company's Charter.</u></p>	More specific regulations on how to count votes
	Article 22. Order and procedures for meeting the General Meeting of Shareholders to approve the Resolution in the form of collecting written opinions	Article 22. Order and procedures for approving the Resolution in the form of collecting written opinions	

19	<p>1. The company must disclose information about the list of shareholders entitled to attend the General Meeting of Shareholders at least 20 days before the last registration date.</p>	<p>1. The company must disclose information about the making of the list of shareholders <u>to submit the opinion poll at</u> least <u>10</u> days before the last registration date.</p>	<p>Pursuant to Clause 2, Article 149 of the Law on Enterprises and the Regulation on Exercise of Rights of VSDC.</p>
	<p>3. Regulations on opinion polls</p> <p>a. The opinion poll must contain the following principal contents:</p> <ul style="list-style-type: none"> - Name, address of the head office, enterprise code; - Purpose of collecting opinions; - Full name, contact address, nationality, number of legal papers of the individual for individual shareholders; name, enterprise code or number of legal papers of the organization, address of the head office for shareholders being organizations or full name, contact address, nationality, number of legal papers of the individual, for representatives of shareholders being organizations; the number of shares of each type and the number of votes/votes of shareholders; - Issues that need to be consulted for approval of decisions; - The voting plan includes approving, disapproving and not having opinions on each issue for consultation; - Election plan (if any); - The deadline for sending to the Company the answered opinion poll form; - Full name and signature of the Chairman of the Board of Directors. 	<p><u>3.</u> The opinion poll must contain the following principal contents:</p> <ul style="list-style-type: none"> - Name, address of the head office, enterprise code; - Purpose of collecting opinions; - Full name, contact address, nationality, number of legal papers of the individual for individual shareholders; name, enterprise code or number of legal papers of the organization, address of the head office for shareholders being organizations or full name, contact address, nationality, number of legal papers of the individual, for representatives of shareholders being organizations; the number of shares of each type and the number of votes/votes of shareholders; - Issues that need to be consulted for approval of decisions; - The voting plan includes approving, disapproving and not having opinions on each issue for consultation; - Election plan (if any); - The deadline for sending to the Company the answered opinion poll form; - Full name, signature of the Chairman of the Board of Directors. <p><u>4. Forms of sending shareholders' opinions in writing</u></p> <p>a) Shareholders shall send the answered opinion poll to the Company by mail, fax or email:</p>	<p>Adding the form of opinion poll by electronic voting</p>

<p>b. Shareholders may send the answered opinion poll to the Company by mail, fax or email according to the following provisions:</p> <ul style="list-style-type: none"> - In case of sending a letter, the replied opinion poll must be signed by the shareholder being an individual, the authorized representative or the legal representative of the shareholder being an organization. The opinion poll sent to the Company must be contained in a sealed envelope and no one is allowed to open it before counting the votes; - In case of sending fax or email, the opinion poll sent to the Company must be kept confidential until the time of counting votes; - Opinion polls sent to the Company after the time limit specified in the opinion poll or which have been opened in the case of sending letters and disclosed in case of sending faxes or emails are invalid. Opinion poll papers that are not sent back are considered votes not to participate in voting. 	<ul style="list-style-type: none"> - <u>The answered opinion poll must be fully signed, clearly stating the full name and stamp (if it is an organization) of the delegate.</u> - In case of sending letters, the opinion poll form sent to the Company must be contained in a sealed envelope and no one is allowed to open it before counting the votes. In case of sending fax or email, the opinion poll sent to the Company must be kept confidential until the time of counting votes. - Opinion polls sent to the Company after the time limit specified in the opinion poll or which have been opened in the case of sending letters and disclosed in case of sending faxes or emails are invalid. Opinion poll papers that are not sent back are considered votes not to participate in voting. <p><u>b) Shareholders send opinion polls by electronic voting</u></p> <p><u>i) Provide access accounts</u></p> <ul style="list-style-type: none"> - <u>The access account information is notified by the Company to the delegates together with the shareholders' opinion poll form in the form of a certified letter.</u> - <u>When the Delegate requests to provide access information again, the Company may notify in the following forms: in person, by mail, email, telephone or other forms prescribed by the Board of Directors. The provision of access information is based on information from the list of shareholders made by the Vietnam Securities Depository and Clearing Corporation in accordance with the</u> 	
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		<p><u>Company's written notice of exercise of the right to collect shareholders' opinions.</u></p> <p>ii) <u>Perform electronic voting</u></p> <ul style="list-style-type: none">• <u>Implementation principles:</u><ul style="list-style-type: none">- <u>Delegates can only vote on the electronic voting system from the time they receive the shareholders' opinion poll until the deadline for returning the opinion poll as notified by the Company.</u>- <u>During the voting period as notified by the Company, Delegates can access the electronic voting system and vote 24 hours a day and 07 days a week except for system maintenance or other reasons beyond the Company's control.</u>- <u>During the Company's notified voting period, the Delegate may change his/her voting decision again on the electronic voting system. At the end of the voting period as notified by the Company, Delegates are not allowed to change their voting results and this final result will be counted and disclosed by the Company.</u>• <u>How to do it:</u><ul style="list-style-type: none">- <u>Delegates use the access account issued by the Company to directly access the electronic voting system to view information related to the voting that has been posted on the system and make voting decisions according to each voting content/election that needs to be consulted by shareholders.</u> <p>c) <u>Shareholders send the answered opinion poll to the Company in the form of mail, fax or email combined with sending the opinion poll by electronic voting.</u></p>	
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	Article 25. Provide login credentials and perform electronic voting	Article 25. Provide login credentials and perform electronic voting	
20	2. When a delegate requests to provide login information again, the Organizing Committee of the Congress may notify through the following forms: in person or by email/phone. The form of providing login information by email or phone is only based on shareholder information from the list of shareholders with voting rights made by the Vietnam Securities Depository according to the notice of exercise of the Company's rights.	2. When a delegate requests to provide login information again, the Organizing Committee of the Congress may notify it in person, by mail, email, telephone or other forms prescribed by the Board of Directors. The provision of login information is carried out based on shareholder information from the list of shareholders <u>made by the Vietnam Securities Depository and Clearing Corporation</u> according to the notice of exercise of the right to attend the General Meeting of Shareholders of the Company.	Adjust to fit the reality
	Article 26. The authorization of the representative to attend the online General Meeting of Shareholders	Article 26. The authorization of the representative to attend the online General Meeting of Shareholders	
21	2. Some regulations to note when performing online authorization: Shareholders need to comply with providing all information to perform online authorization, especially providing information of the authorized party: phone number, contact address and email address. This is the basis for granting usernames, access passwords and other identifiers (if any) to the authorized party. Validity of online authorization: the authorization is only legally effective when the following conditions are met: - When shareholders fill in all the information according to the online authorization form and complete the online authorization.	2. Some regulations to note when performing online authorization: Shareholders need to comply with providing sufficient information to perform online authorization, especially providing information of the authorized party: phone number, contact address and email address. This is the basis for granting usernames, access passwords and other identifiers (if any) to the authorized party. Validity of online authorization: the authorization is only legally effective when the following conditions are met: - When shareholders fill in all the information according to the online authorization form and complete the online authorization.	Supplementing regulations to clarify the legal effect of online authorization

	<ul style="list-style-type: none"> - The power of attorney is printed according to the online authorization form with full signatures, clearly stating the full name and seal (if it is an organization) of the authorizing party and the authorized party. - The company received the original Power of Attorney sent before the official opening of the general meeting. <p>Cancellation of authorization for shareholders who have authorized online: shareholders send an official written request for online delegation cancellation to the company before the official opening of the general meeting. Note that the time for recording the effective deletion of authorization is calculated according to the time the Company receives the official written request for cancellation of authorization online.</p> <p>Cancellation of authorization will be void if the authorized representative has conducted a voting/election vote on any issue of the content of the online general meeting of shareholders.</p>	<ul style="list-style-type: none"> - The power of attorney is printed according to the online authorization form with full signatures, clearly stating the full name and seal (if it is an organization) of the authorizing party and the authorized party. - <u>The original power of attorney must be sent before the official opening of the congress. In case the shareholder has not attended the general meeting and has conducted online authorization, the authorization takes effect when the Company receives the original Power of Attorney and sends it back until the end of the General Meeting.</u> <p>Cancellation of authorization for shareholders who have authorized online: shareholders send an official written request for online delegation cancellation to the company before the official opening of the general meeting. <u>In case the authorized party has attended the General Meeting, the time</u> for recording the effective cancellation of authorization is calculated according to the time when the Company receives the official written request for cancellation of authorization online, <u>the validity of the contents that have been voted/voted before does not change.</u></p>	
	<p>Article 30. How to vote online</p>	<p>Article 30. How to vote online</p>	
<p>22</p>	<p>2. How to vote for elections:</p> <ul style="list-style-type: none"> - Election by the method of cumulative voting: If the Company's charter does not provide otherwise, the voting for the election of members of the Board of Directors and the Supervisory Board must be carried out by the method of cumulative voting (uniform voting or numbered voting). Accordingly, the delegates shall conduct the 	<p>b) Method of voting for elections:</p> <ul style="list-style-type: none"> - Election by the method of cumulative voting: If the Company's charter does not provide otherwise, the voting for the election of members of the Board of Directors and the Supervisory Board must be carried out by the method of cumulative voting. Accordingly, delegates shall conduct the election <u>according to the guidance in the Online Election</u> 	<p>To ensure operational flexibility and avoid detailed technical regulations in the Regulation</p>

	election by checking the box "Accumulating votes" or specifying the number of votes in the box "Number of votes" of the corresponding candidates on the Election Ballot installed in the electronic voting system. After that, the delegates proceed to confirm the election so that the electronic voting system records the results.	<u>Regulation approved at the General Meeting of Shareholders.</u> After that, the delegates proceed to confirm the election so that the electronic voting system records the results.	
23	3. Some other regulations when conducting electronic voting: - In case a delegate conducts a digitized vote: An invalid vote is a vote with the total number of votes cast for candidates other than (greater or less) the total number of votes of the delegate counted at the time of counting votes.	c) Some other regulations when conducting e-voting: - In case of cumulative votes, invalid votes are those with the total number of votes for candidates greater than the total number of votes of the representative delegates calculated at the time of counting election votes <u>or other regulations under the guidance of the Online Election Regulation adopted by the General Meeting of Shareholders.</u>	Synchronous with the method of accumulating votes and referring to the Election Regulations to ensure flexibility
	Article 31. How to count votes online	Article 31. How to count votes online	
24	When delegates vote/vote, the number of votes and votes are recorded on the system according to the principle of the number of votes in favor, vote against and vote no opinion.	When delegates vote/vote, the number of votes/elections is recorded on the electronic voting system. Based on the voting/election results in the form of electronic voting, the Vote Counting Committee shall summarize the voting/election results according to the following principles: <u>- Summarizing votes/elections (by voting method) for each voting issue, the total number of valid and invalid, approving, disapproving and no opinions; the proportion of the total number of votes of shareholders attending the meeting as prescribed in the Company's Charter;</u> <u>- Summarizing election ballots by the method of cumulative voting, the total number of valid and invalid votes, the number of votes for each candidate and other contents as prescribed by the Company's Charter.</u>	Clarify the process of counting electronic votes and how to synthesize the results to ensure transparency and consistency with the Charter

	Article 45. Roles, Rights and Obligations of the Board of Directors	Article 45. Roles, Rights and Obligations of the Board of Directors	
25	4. Formulate the Regulation on operation of the Board of Directors and submit it to the General Meeting of Shareholders for approval and publication on the company's website under the guidance in Circular No. 116/2020/TT-BTC dated December 31, 2020 guiding a number of articles on corporate governance applicable to public companies in Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Securities Law;	4. To formulate the Regulation on operation of the Board of Directors and submit it to the General Meeting of Shareholders for approval and publication on the company's website;	Remove specific references
26	9. Report on the activities of the Board of Directors at the General Meeting of Shareholders as prescribed in Article 280 of Decree 155/ND-CP;	9. Report on the activities of the Board of Directors at the General Meeting of Shareholders <u>in accordance with current laws.</u>	Regulations according to the general guidance of "applicable law" to ensure flexible updates
27	Not yet specified	<u>10. To pay dividends to shareholders in accordance with law after being approved by the Annual General Meeting of Shareholders;</u>	Supplementing in accordance with new regulations
	Article 46. Rights, obligations and responsibilities of members of the Board of Directors	Article 46. Rights, obligations and responsibilities of members of the Board of Directors	
28	1. Members of the Board of Directors have full rights under the provisions of the Law on Securities, relevant laws and the company's charter and internal management regulations, including the right to be provided with information and documents on the financial situation and business activities of the company and its units.	1. Members of the Board of Directors have full rights under the provisions of the Law on Securities, relevant laws and the company's charter, internal regulations on corporate governance, including the right to be provided with information and documents on the financial situation and business activities of the company and its units. <u>The process of providing information shall comply with the provisions of the Appendix to this Regulation. The person to whom the information is provided is responsible for keeping the</u>	Supplement the information process

		<u>information provided confidential and using it for the right purposes for the assigned work.</u>	
	Article 47. Number, term of office and structure of members of the Board of Directors	Article 47. Number, term of office and structure of members of the Board of Directors	
29	<p>3. The structure of members of the Board of Directors is as follows:</p> <p>a. The structure of the company's Board of Directors must ensure that at least 1/3 of the total number of members of the Board of Directors are non-executive members. The Company minimizes members of the Board of Directors who concurrently hold executive positions of the Company to ensure the independence of the Board of Directors;</p> <p>b. Members of the Board of Directors shall no longer be members of the Board of Directors in case of dismissal, dismissal or replacement by the General Meeting of Shareholders as prescribed in Article 160 of the Law on Enterprises;</p> <p>c. The appointment of members of the Board of Directors must be disclosed in accordance with the law on information disclosure on the securities market.</p> <p>d. Members of the Board of Directors are not necessarily shareholders of the Company.</p>	<p>3. The structure of members of the Board of Directors is as follows:</p> <p>a) <u>The total number of non-executive members of the Board of Directors is at least 01 member.</u></p> <p>b) Members of the Board of Directors no longer have membership of the Board of Directors in case of dismissal, dismissal or replacement by the General Meeting of Shareholders as prescribed in Article 160 of the Law on Enterprises.</p> <p>c) <u>Members of the Board of Directors shall still fully exercise their rights and obligations until the dismissal of members of the Board of Directors is approved by the General Meeting of Shareholders, except for the right to attend and vote at meetings of the Board of Directors and the right to receive remuneration of members of the Board of Directors as soon as the Company receives a notice of the following cases:</u></p> <ul style="list-style-type: none"> - <u>Members of the Board of Directors have limited civil act capacity, have lost their civil act capacity or have difficulties in cognition and control of their behavior.</u> - <u>Members of the Board of Directors who are being examined for penal liability, are temporarily detained, are serving prison sentences, are serving administrative handling measures at compulsory detoxification establishments, compulsory education establishments or are banned by the Court from</u> 	<p>Updated according to the guidance in Clause 79, Article 1 of Decree No. 245/2025/ND-CP amending and supplementing a number of articles of Decree No. 155/2020/ND-CP and the current governance model of the Company</p>

		<p><u>holding certain positions, practicing certain professions or doing certain jobs.</u></p> <p>- <u>The Board of Directors shall decide to approve the receipt of letters of resignation/resignation of members of the Board of Directors according to the provisions of Article 8 of the Regulation on operation of the Board of Directors.</u></p> <p>d) The appointment of members of the Board of Directors must be disclosed in accordance with the law on information disclosure on the securities market.</p> <p>e) Members of the Board of Directors are not necessarily shareholders of the Company.</p>	
	Article 48. Criteria and conditions for members of the Board of Directors	Article 48. Criteria and conditions for members of the Board of Directors	
30	3. A member of the Board of Directors of a public company may only be a member of the Board of Directors at a maximum of 05 other companies.	3. A member of the Board of Directors of the Company may only be a member <u>of the Board of Directors or the Board of Members</u> at a maximum of 05 other companies.	Pursuant to Clause 78, Article 1 of Decree 245/2025/ND-CP
	Article 49. Nomination and candidacy for members of the Board of Directors	Article 49. Nomination and candidacy for members of the Board of Directors	
31	1. Shareholders or groups of shareholders owning 10% or more of total ordinary shares may nominate candidates for the Board of Directors in accordance with the provisions of the Law on Enterprises and the company's charter. Shareholders holding ordinary shares have the right to combine the number of voting rights to nominate candidates for the Board of Directors. Shareholders or groups of shareholders holding between 10% and less than 20% of the total voting shares may nominate one (01) candidate; from 20% to less than 30% shall be nominated for a maximum of two (02) candidates; from 30% to less	1. Shareholders or groups of shareholders owning 10% or more of the total ordinary shares may nominate candidates for the Board of Directors in accordance with the provisions of the Law on Enterprises and the company's charter. Shareholders holding ordinary shares have the right to combine the number of voting rights to nominate candidates for the Board of Directors. Shareholders or groups of shareholders holding between 10% and less than 20% of the total voting shares may nominate one (01) candidate; from 20% to less than 30% shall be nominated for a maximum of two (02) candidates; from 30% to less than 40% may	Clarify the process, deadline and conditions for nomination/candidacy to ensure transparency, proactive information disclosure and in accordance with the practice of organizing the

	<p>than 40% may nominate a maximum of three (03) candidates; from 40% to less than 50% may nominate a maximum of four (04) candidates; from 50% to less than 65% are nominated for a maximum of five (05) candidates; 65% or more may nominate a maximum of seven (07) candidates.</p>	<p>nominate a maximum of three (03) candidates; from 40% to less than 50% may nominate a maximum of four (04) candidates; from 50% to less than 65% are nominated for a maximum of five (05) candidates; 65% or more may nominate a maximum of seven (07) candidates. <u>The written nomination of candidates must clearly state the name of the shareholder or group of shareholders, the number of each type of shares of the shareholder or group of shareholders at the time of nomination of the candidate for the Board of Directors and information related to the candidate (candidate dossier) as prescribed in Article 25 of the company's charter.</u></p> <p><u>The nomination of candidates in the form of the General Meeting of Shareholders:</u></p> <ul style="list-style-type: none"> - <u>In case a shareholder or group of shareholders sends a written proposal for the nomination of a candidate for the Board of Directors before 15 (fifteen) days before the opening day of the General Meeting of Shareholders, the Board of Directors shall consider and approve the meeting within 5 (five) days from the date of receipt of the proposal for nomination. candidacy and disclosure of information related to candidates at least ten (10) days before the opening date of the General Meeting of Shareholders. If there is a decision to reject a candidate, the Board of Directors must notify in writing the shareholders or group of shareholders nominating within 5 (five) days from the date the Board of Directors makes the decision and must clearly state the reasons for the rejection.</u> 	<p>General Meeting of Shareholders</p>
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- *In case the shareholder or group of shareholders nominates at least 15 days before the opening date of the General Meeting of Shareholders, the Board of Directors shall send a notice of the time for consideration of the candidate's dossier to the shareholder or group of shareholders within 3 (three) days from the date of receipt of the nomination candidate. During the above review period, the Board of Directors will announce the candidate information as soon as the Board approves the candidate profile. In case the Board of Directors does not have enough time to consider as notified, the Board of Directors shall submit information on such nomination or candidacy at the General Meeting of Shareholders.*

The nomination of candidates in the form of collecting shareholders' opinions in writing:

- *The Board of Directors shall announce the Regulation on nomination of candidates for the Board of Directors (forms and information related to the nomination and candidacy) as soon as the Board of Directors decides to collect shareholders' opinions in writing on the election.*
- *In case a shareholder or a group of shareholders sends a written proposal for the nomination of a candidate to the Board of Directors 5 (five) working days before the meeting must send a poll and enclosed documents to all shareholders with voting rights, the Board of Directors shall consider and approve the meeting within 5 (five) days from the receipt of the proposal nomination and candidacy. If there is a decision to reject a candidate, the Board of Directors*

		<p><u>must notify in writing the shareholders or group of shareholders nominating within 5 (five) days from the date the Board of Directors makes the decision and must clearly state the reasons for the rejection.</u></p> <p>- <u>In case the nominating shareholder or group of shareholders fails to ensure at least 5 (five) days in advance, the Company must send the opinion poll and enclosed documents to all shareholders with voting rights, the Board of Directors will not accept the proposal to nominate candidates. and will report at the nearest General Meeting of Shareholders (if any).</u></p>	
32	Not yet specified	<p>3. In case the number of candidates nominated by the incumbent Board of Directors under Clause 2 of this Article is still insufficient, the Board of Directors shall disclose information that the number of candidates for the Board of Directors is insufficient within five (05) days before the opening date of the General Meeting of Shareholders. The Board of Directors shall organize the nomination of other shareholders in accordance with the provisions of the Company's Charter, the Internal Regulations on Corporate Governance and the Operation Regulations of the Board of Directors. The fact that the incumbent Board of Directors organizes other parties to nominate additional candidates must be clearly announced before the General Meeting of Shareholders votes to elect members of the Board of Directors in accordance with law.</p>	<p>Supplement the handling plan when there is not enough number of candidates to ensure the continuity and validity of the Board of Directors election process.</p>
	Article 54. Election, dismissal and dismissal of the Chairman of the Board of Directors	Article 54. Election, dismissal and dismissal of the Chairman of the Board of Directors	
33	1. The Chairman of the Board of Directors shall be elected, dismissed or dismissed from office by the Board of	1. The Chairman of the Board of <u>Directors and Vice Chairmen of the Board of Directors (if any)</u> shall be	

	Directors from among the members of the Board of Directors.	elected, dismissed or dismissed by the Board of Directors from among the members of the Board of Directors.	
	Article 55. Remuneration, bonuses and other benefits of members of the Board of Directors	Article 55. Remuneration, salary, bonus and other benefits of members of the Board of Directors	
34	1. The company has the right to pay remuneration and rewards to members of the Board of Directors according to business results and efficiency.	1. The company has the right to pay remuneration, <u>salary</u> <u>and</u> bonus to members of the Board of Directors according to business results and efficiency.	Practical fit
35	2. Members of the Board of Directors are entitled to work remuneration and bonuses. The work remuneration is calculated according to the number of working days required to complete the tasks of the members of the Board of Directors and the remuneration level per day. The Board of Directors estimates the remuneration for each member on the principle of unanimity. The total remuneration and bonus of the Board of Directors shall be decided by the General Meeting of Shareholders at the annual meeting.	2. Members of the Board of Directors are entitled to work remuneration, <u>salary</u> and bonuses. The total remuneration, <u>salary</u> and bonus of the Board of Directors shall be decided by the General Meeting of Shareholders at the annual meeting.	Practical fit
36	3. The remuneration of each member of the Board of Directors shall be included in the Company's business expenses in accordance with the law on corporate income tax, expressed as a separate item in the Company's annual financial statements and must be reported to the General Meeting of Shareholders at the annual meeting.	3. Remuneration and <u>salary</u> of each member of the Board of Directors shall be included in the Company's business expenses in accordance with the law on corporate income tax, which shall be expressed as a separate item in the Company's annual financial statements and must be reported to the General Meeting of Shareholders at the annual meeting.	Practical fit
	Article 57. Cases in which an extraordinary meeting of the Board of Directors must be convened	Article 57. Cases in which an extraordinary meeting of the Board of Directors must be convened	
37	3. The Chairman of the Board of Directors must convene a meeting of the Board of Directors within 07 working days from the date of receipt of the proposal specified in Clause 3 of this Article. In case of failure to convene a	3. The Chairman of the Board of Directors must <u>send a notice</u> of invitation to the meeting to the members of the Board of Directors within 07 working days from the date of receipt of the proposal specified in Clause 1 of this Article	Clarification of meeting deadlines and procedures

	meeting of the Board of Directors at the request of the Chairman of the Board of Directors, the Chairman of the Board of Directors shall be responsible for the damage caused to the Company; the proposer has the right to replace the Chairman of the Board of Directors to convene a meeting of the Board of Directors.	<u>and at least 03 working days before the date of the meeting.</u> In case of failure to convene a meeting of the Board of Directors as requested, the Chairman of the Board of Directors shall be responsible for the damage caused to the Company; the proposer has the right to replace the Chairman of the Board of Directors <u>to convene a meeting of the Board of Directors, the convening process is similar to that of the Chairman of the Board of Directors convening at the request.</u>	
	Article 59. Conditions for organizing meetings of the Board of Directors	Article 59. Conditions for organizing meetings of the Board of Directors	
38	A meeting of the Board of Directors shall be conducted when 3/4 or more of the total number of members attend the meeting. In case the meeting convened under the provisions of this Clause does not have enough members to attend the meeting as prescribed, it may be convened for the second time within 07 days from the date of the intended first meeting. In this case, the meeting shall be held if more than half of the members of the Board of Directors attend the meeting.	The Board of Directors meeting is conducted when 3/4 or more of the total number of members attend the meeting. In case the meeting convened under the provisions of this Article does not have enough members to attend the meeting as prescribed, <u>the Chairman of the Board of Directors must send a notice of invitation to the 2nd meeting to the members of the Board of Directors within 07 days from the date of the intended first meeting and at least 03 working days before the date of the meeting. A meeting of the Board of Directors must be held no later than 10 days from the date of the intended first meeting.</u> In this case, the meeting shall be held if more than half of the members of the Board of Directors attend the meeting.	Supplementing the deadline and process for convening the 2nd meeting
	Article 60. How to vote	Article 60. How to vote	
39	1. Members of the Board of Directors are considered to attend and vote at meetings in the following cases: e. Sending the ballot by other means.	1. Members of the Board of Directors are considered to attend and vote at meetings in the following cases: e) Send the voting slip by other means <u>as prescribed by law (if any).</u>	

40	Not yet specified	<u>7. The minutes of the meeting of the Board of Directors shall be made in Vietnamese and may be made in English. In case there is a difference in the content between the minutes in Vietnamese and in English, the contents of the minutes in Vietnamese shall apply. The record must have the full name, signature of the chairman and the person recording the record, except for the case specified in Clause 2, Article 158 of the Law on Enterprises 2020.</u>	Supplementing the provisions of Article 158 of the LOE
	Article 61. How to approve the resolution of the Board of Directors	Article 61. How to approve the resolution of the Board of Directors	
41	Not yet specified	<u>Members of the Board of Directors are not allowed to vote on transactions that benefit such member or related persons of such members in accordance with the provisions of the Law on Enterprises and Article 43 of the company's charter.</u>	Supplementing regulations restricting voting rights to prevent conflicts of interest under the Law on Enterprises
	Article 62. Authorization of other persons to attend meetings of members of the Board of Directors	Article 62. Authorization of other persons to attend meetings of members of the Board of Directors	
42	Members must attend all Board meetings. Members may authorize others to attend meetings and vote if approved by a majority of members of the Board of Directors.	Members must attend all meetings of the Board of Directors. Members may authorize <u>other members of the Board of Directors to attend and vote.</u>	The scope of authorization is only in TV. Board of Directors
	Article 66. Subcommittees under the Board of Directors	Article 66. Subcommittees under the Board of Directors	
43	1. The Board of Directors may set up sub-committees to be in charge of development policies, human resources, remuneration, internal audit, and risk management. The number of members of the subcommittee decided by the Board of Directors shall be at least 03 persons, including members of the Board of Directors and external members. Non-executive Board members should make up a majority	1. <u>When deeming it necessary</u> , the Board of Directors may set up sub-committees to be in charge of development policies, personnel, salary, bonuses, internal audit, and risk management. The number of members of the sub-committee decided by the Board of Directors shall be at least 03 persons, including members of the Board of Directors and external members. Non-executive Board members should	Adding conditions "when deemed necessary" to increase flexibility in the establishment of subcommittees under the Board of Directors.

	in the subcommittee, and one of these members is appointed as the Subcommittee Leader at the discretion of the Board of Directors. The activities of the subcommittee must comply with the regulations of the Board of Directors. The resolution of the subcommittee is only effective when the majority of members attend and vote to approve it at the meeting of the subcommittee.	make up a majority in the subcommittee, and one of these members is appointed as the Subcommittee Leader at the discretion of the Board of Directors. The activities of the subcommittee must comply with the regulations of the Board of Directors. The resolution of the subcommittee is only effective when the majority of members attend and vote to approve it at the meeting of the subcommittee.	
	Article 72. Roles, rights and obligations of the Control Board, responsibilities of members of the Control Board	Article 72. Roles, rights and obligations of the Control Board, responsibilities of members of the Control Board	
44	Not yet specified	<u>4. The Control Board shall receive requests for search of books and records of ordinary shareholders specified in Clause 1, Article 45 of the Company's Charter and make requests for information provision according to this request to the Board of Directors, General Manager or other managers. The process of requesting the supply of information is specified in the Appendix to this Regulation. The person to whom the information is provided is responsible for keeping the information provided confidential and using it for the right purposes for the assigned work.</u>	Supplementing the responsibilities of the Control Board in providing information
	Article 74. Criteria and conditions for members of the Control Board	Article 74. Criteria and conditions for members of the Control Board	
45	4. The Head of the Control Board shall be elected by the Control Board from among the Controllers; the election, dismissal and dismissal shall be carried out on the principle of majority. The rights and obligations of the Head of the Control Board shall be stipulated by the company's charter. The Control Board must have more	4. The Head of the Control Board shall be elected by the Control Board from among the members of the Control Board; the election, dismissal or dismissal shall be carried out on the principle of majority. The rights and obligations of the Head of the Control Board shall be stipulated by the company's charter. The Supervisory Board must have more than half of the members of the Supervisory Board residing	Supplementing Article 168 of the Law on Enterprises 2020

	than half of the Controllors permanently residing in Vietnam.	in Vietnam. <u><i>The Head of the Control Board must have a university diploma or higher in one of the majors of economics, finance, accounting, auditing, law, business administration or majors related to the business activities of the enterprise, unless the company's charter stipulates other higher standards.</i></u>	
	Article 75. Nomination and candidacy of members of the Control Board	Article 75. Nomination and candidacy of members of the Control Board	
46	Not yet specified	<u><i>3. In case the number of candidates nominated by the incumbent Supervisory Board under Clause 2 of this Article is still insufficient, the Supervisory Board shall disclose information about the number of candidates for the Control Board within 10 days before the opening date of the General Meeting of Shareholders. The incumbent Supervisory Board shall organize the nomination of other shareholders in accordance with the provisions of the Company's Charter, the Internal Regulations on Corporate Governance and the Operation Regulations of the Supervisory Board. The fact that the incumbent Supervisory Board organizes other parties to nominate additional candidates must be clearly announced before the General Meeting of Shareholders votes to elect members of the Supervisory Board in accordance with law.</i></u>	
	Article 77. Cases of dismissal or dismissal of members of the Control Board	Article 77. Cases of dismissal or dismissal of members of the Control Board	
47	Not yet specified	<u><i>3. Members of the Supervisory Board shall continue to fully exercise their rights and perform their obligations until the dismissal of members of the Supervisory Board is approved by the General Meeting of Shareholders, except for the right to attend and vote at meetings of the Control</i></u>	

		<p><u>Board and the right to receive remuneration of members of the Supervisory Board as soon as the Company receives a notice of the following cases:</u></p> <p><u>- Members of the Control Board have limited civil act capacity, have lost their civil act capacity or have difficulties in cognition and control of behavior.</u></p> <p><u>- Members of the Control Board who are being examined for penal liability, are temporarily detained, are serving prison sentences, are serving administrative handling measures at compulsory detoxification establishments, compulsory education establishments, or are banned by courts from holding certain positions, practicing certain professions or doing certain jobs.</u></p> <p><u>- The Supervisory Board shall make a decision approving the receipt of the resignation/resignation letter of a member of the Supervisory Board, doing the same as prescribed in Article 8 of the Regulation on operation of the Board of Directors</u></p>	
	Article 80. Roles, responsibilities, rights and obligations of the General Director	Article 80. Roles, responsibilities, rights and obligations of the General Director	
48	<p>2. The General Director has the following rights and obligations:</p> <p>e. Appointment, dismissal and dismissal of managerial positions in the Company, except for those under the competence of the Board of Directors;</p> <p>f. Deciding on salaries and other benefits for employees in the Company, including managers under the appointing authority of the General Director;</p>	<p>2. The General Director has the following rights and obligations:</p> <p><u>e) Recruiting, transferring, dismissing, commending and disciplining employees, except for company managers;</u></p> <p>f) Decide on salaries, bonuses and other benefits for employees in the company, <u>except for company managers;</u></p> <p><u>h) The General Director shall be responsible to the Board of Directors and the General Meeting of Shareholders for the performance of assigned tasks and powers, and must report to these levels when requested;</u></p>	Clarification of the scope of authority of the General Director

	i. Other rights and obligations as prescribed by law, the company's charter and resolutions and decisions of the Board of Directors.	i) Other rights and obligations as prescribed by law, the company's charter, <u>internal regulations on corporate governance</u> and resolutions and decisions of the Board of Directors, decisions <u>of the Chairman of the Board of Directors and labor contracts signed with the company (in case of hiring another person as General Director)</u> .	
	Article 89. Cases in which the Supervisory Board and the General Director request to convene a meeting of the Board of Directors and matters that need to be consulted by the Board of Directors	Article 89. Cases in which the Supervisory Board and the General Director request to convene a meeting of the Board of Directors and matters that need to be consulted by the Board of Directors	
49	Not yet specified	<p><u>2. Issues that the General Director needs to consult the Board of Directors:</u></p> <p><u>a) To propose to the Board of Directors the plan on the organizational structure and internal management regulations of the Company;</u></p> <p><u>b) Propose measures to improve the operation and management of the Company;</u></p> <p><u>c) The General Director shall make annual reports to the Board of Directors on matters related to employees and executives of the enterprise;</u></p> <p><u>d) The General Director shall report annually to the Board of Directors on matters related to the Company's relations with trade unions in accordance with the standards, best management practices and policies, practices and policies specified in the Company's Charter, the Company's regulations and current laws.</u></p> <p><u>e) Submit the audited financial statements for each fiscal year for the Board of Directors to submit to the Annual General Meeting of Shareholders for approval;</u></p>	Supplementing the contents that the General Director must consult in order to clarify the coordination mechanism

		<p><u>f) Propose plans to pay dividends or handle losses in business;</u></p> <p><u>g) Consult the Board of Directors to approve the detailed business plan for the next fiscal year;</u></p> <p><u>h) Other contents when considering the interests of the Company.</u></p> <p><u>3. Matters that the General Director needs to consult the Chairman of the Board of Directors: When handling issues or implementing decisions under the authority of the Chairman of the Board of Directors.</u></p>	
	Article 92. Matters that the General Director must report, provide information and how to notify the Board of Directors and the Supervisory Board	Article 92. Matters that the General Director must report, provide information and how to notify the Board of Directors and the Supervisory Board	
50	<p>2. Matters that the General Director must report, provide information and methods of notifying the Supervisory Board</p> <p>b/ The General Director and executives of other enterprises must provide sufficient, accurate and timely information and documents on the management, administration and business activities of the company at the request of the Comptroller or the Control Board;</p>	<p>3. Matters that the General Director must report, provide information and method of notifying the Supervisory Board:</p> <p>b) The General Director and executives of other enterprises must provide sufficient, accurate and timely information and documents on the management, administration and business activities of the company at the request of members of the Control Board or the Control Board, <u>except for information related to the Company's business secrets.</u></p>	Clarify the scope of information provision, add security exceptions to protect the Company's business secrets
	Article 93. Coordinate control, administration and supervision activities among members of the Board of Directors, controllers and the General Director according to the specific tasks of the above-mentioned members	Article 93. Coordinate control, administration and supervision activities among members of the Board of Directors, members of the Supervisory Board and the General Director according to the specific tasks of the above-mentioned members	
51	2. Coordination of activities between the Supervisory Board and the General Director:	2. Coordination of activities between the Supervisory Board and the General Director:	Clarification of access to information, addition of

	<p>c/ The Comptroller may request the General Director to facilitate access to dossiers and documents related to the Company's business activities at the Head Office or the place where the dossiers are kept;</p>	<p>c) Members of the Control Board may request the General Director to facilitate access to dossiers and documents related to the Company's business activities <u>(excluding information within the scope of the company's business secrets)</u> at the Head Office or the place where the dossiers are kept. <u>for the purpose of performing the assigned tasks of the members of the Control Board if approved by the Control Board. The process of requesting the supply of information is specified in the Appendix to this Regulation. The person to whom the information is provided is responsible for keeping the information provided confidential and using it for the right purposes for the assigned work;</u></p>	<p>confidentiality conditions and obligations</p>
52	<p>3. Coordination between the General Director and the Board of Directors: The General Director is the person who manages the Company's activities on behalf of the Company, ensuring the Company's continuous and efficient operation.</p> <p>a. When there is a proposal for the organizational structure and internal management regulations of the company, the General Director shall send it to the Board of Directors as soon as possible but not less than seven (07) days before the date on which such content needs to be decided;</p> <p>b. The Director must make a plan for the Board of Directors to approve issues related to recruitment, termination of employees, salaries, social insurance, benefits, rewards and discipline for employees and managers;</p> <p>c. The Director must make a plan for the Board of Directors to approve matters related to the Company's</p>	<p>3. Coordination between the General Director and the Board of Directors: The General Director is the person who manages the Company's activities on behalf of the Company, ensuring the Company's continuous and efficient operation.</p> <p>a) When making a proposal on the organizational structure and internal management regulations of the company, the General Director shall send it to the Board of Directors as soon as possible but not less than seven (07) days before the date on which such content needs to be decided;</p> <p><u>b) The General Director shall report to the Board of Directors on issues related to employees and executives of the enterprise;</u></p> <p><u>c) The General Director shall report annually to the</u> Board of Directors on matters related to the Company's relations with trade union organizations in accordance with the standards, practices and best management policies, practices</p>	<p>Clarification of the coordination mechanism and responsibilities between the General Director and the Board of Directors</p>

<p>relations with trade union organizations in accordance with the standards, practices and best management policies, practices and policies specified in the Company's Charter, the Company's regulations and current laws;</p> <p>d. The Director is obliged to notify the Board of Directors of transactions between the Company, its subsidiaries and other companies in which the Company controls more than 50% or more of the charter capital with such entity or related persons of such entity in accordance with law;</p> <p>e. Other contents that need to be consulted as prescribed in Clause 2, Article 97 of this Regulation must be sent by the Board of Directors at least seven (07) working days in advance compared to the intended date of receiving the response. Board of Directors.</p>	<p>and policies specified in the company's charter, the company's regulations and current laws;</p> <p>d) The General Director is obliged to notify the Board of Directors of transactions between the Company, its subsidiaries and other companies in which the Company controls more than 50% or more of the charter capital with such entity or related persons of such entity in accordance with law;</p> <p>e) Other contents that need to be consulted by the Board of Directors as prescribed in Clause 2, Article 90 of this Regulation, the General Director must send at least seven (07) working days in advance compared to the intended date of receiving feedback from the Board of Directors.</p>	
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APPENDIX

AMENDMENTS TO THE OPERATION REGULATION OF THE BOARD OF DIRECTORS KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

Note:

- The things not stated in this summary table are unchanged.
- The contents proposed to be amended and supplemented compared to the current Regulation are inscriptions shown in italics, bold, underlined.
- In addition to the above-mentioned amendments and supplements, the Company adjusts a number of spelling, presentation, and technical errors in the document (if any) but does not change the content of the Regulation.

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
1.	Article 1. Scope of regulation, subjects of application and interpretation of terms	Article 1. Scope of regulation, subjects of application and interpretation of terms	
2.	Not yet specified	<p><u>3. In this Regulation, the following terms shall be construed as follows:</u></p> <p><u>a) Charter capital is the total par value of shares sold or registered for purchase upon establishment of the joint-stock company and as prescribed in Article 6 of the Charter of Kien Giang Import-Export Joint Stock Company;</u></p> <p><u>b) The Law on Enterprises is the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020 and its amended and supplemented documents;</u></p> <p><u>c) The Law on Securities is the Law on Securities No. 54/2019/QH14 approved by the National Assembly of</u></p>	Supplementing to fully and consistently comply with the Company's Charter and Internal Regulations on corporate governance.

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<p><u><i>the Socialist Republic of Vietnam on November 26, 2019 and its amended and supplemented documents;</i></u></p> <p><u><i>d) An enterprise manager is a company manager, including the Chairman of the Board of Directors, the Vice Chairman of the Board of Directors, members of the Board of Directors, the General Director, the Deputy General Director and the Chief Accountant of the company;</i></u></p> <p><u><i>e) Related persons being individuals or organizations specified in Clause 46, Article 4 of the Law on Securities;</i></u></p> <p><u><i>f) Shareholder means an individual or organization that owns at least one share of a joint-stock company;</i></u></p> <p><u><i>g) Members of the Control Board are controllers;</i></u></p> <p><u><i>h) Non-executive members of the Board of Directors are members of the Board of Directors who are not General Directors, Deputy General Directors, Chief Accountants as prescribed by the company's Charter.</i></u></p> <p><u><i>i) Trade secrets are information on the quantity of goods in reserve, prices and profits, finance, technological solutions and business techniques such as processes, techniques and technical know-how in production; Customer information; Algorithms and processes implemented in the Company; Formula for</i></u></p>	

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<p><u>product production; Business strategy, business plan, export plan, marketing plan; Information on research and development activities; etc.</u></p> <p><u>k) Business secrets are information obtained from financial and intellectual investment activities, which have not been disclosed and are capable of being used in business such as processes, formulas, samples, equipment or other types of information that are used within a certain period of time in the Company; technical information used in the production of goods; marketing, export or sales strategies, or methods of storing documents or business management processes and procedures, including software used for business operations, etc.</u></p>	
3.	Not yet specified	<p><u>4. In this Regulation, references to one or several other regulations or documents include amendments, supplements or replacement documents.</u></p>	
4.	Not yet specified	<p><u>5. The headings (Sections and Articles of this Regulation) are used to facilitate the understanding of the contents and do not affect the contents of this Regulation.</u></p>	
5.	Article 4. Right to information of members of the Board of Directors	Article 4. Right to information of members of the Board of Directors	

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
6.		2. Enterprise managers are required to promptly, fully and accurately provide information and documents at the request of members of the Board of Directors. <u><i>The order and procedures for requesting and providing information are specified in detail in the Internal Regulation on Corporate Governance.</i></u>	Supplement the process to ensure shareholder interests and ensure time for the Company to gather and provide documents as required.
7.	Article 6. Criteria and conditions for members of the Board of Directors	Article 6. Criteria and conditions for members of the Board of Directors	
8.	<p>1. Members of the Board of Directors must meet the following criteria and conditions:</p> <p>a) Not falling into the subjects specified in Clause 2, Article 17 of the Law on Enterprises;</p> <p>b) Having professional qualifications and experience in business administration or in the fields, business lines of the Company and not necessarily being a shareholder of the Company;</p> <p>c) A member of the Board of Directors of the company may also be a member of the Board of Directors of other companies;</p> <p>d/ In case the enterprise satisfies the conditions specified at Point b, Clause 1, Article 88 of the Law on Enterprises and subsidiaries of state-owned enterprises as prescribed in Clause 1, Article 88 of the Law on Enterprises, the members of the Board of</p>	<p>1. Members of the Board of Directors must meet the following criteria and conditions:</p> <p>a) Not falling into the subjects specified in Clause 2, Article 17 of the Law on Enterprises;</p> <p>b) Having professional qualifications and experience in business administration or in the fields, business lines of the Company and not necessarily being a shareholder of the Company;</p> <p>c) <u><i>A member of the Board of Directors of the Company may only be a member of the Board of Directors or the Board of Members at a maximum of 05 other companies;</i></u></p> <p>d/ In case the enterprise satisfies the conditions specified at Point b, Clause 1, Article 88 of the Law on Enterprises and subsidiaries of state-owned enterprises as prescribed in Clause 1, Article 88 of the Law on</p>	<p>Update Point c, Clause 1 of this Article according to the guidance in Clause 79, Article 1 of Decree No. 245/2025/ND-CP amending and supplementing a number of articles of Decree No. 155/2020/ND-CP and the current governance model of the Company.</p>

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	Directors must not be family relations persons of the General Director and other managers of the company; of the manager, the person competent to appoint the manager of the parent company;	Enterprises, the members of the Board of Directors must not be family relations persons of the General Director and other managers of the company; of the manager, the person competent to appoint the manager of the parent company;	
9.	Article 7. Chairman of the Board of Directors	Article 7. Chairman of the Board of Directors	
10.	1. The Chairman of the Board of Directors shall be elected, dismissed or dismissed from office by the Board of Directors from among the members of the Board of Directors.	1. The Chairman <i>and Vice Chairmen of the Board of Directors (if any)</i> shall be elected, relieved from duty or dismissed by the Board of Directors from among the members of the Board of Directors.	Supplement to suit the actual situation at the Company
11.	Article 8. Dismissal, dismissal, replacement of additional members of the Board of Directors	Article 8. Dismissal, dismissal, replacement of additional members of the Board of Directors	
12.	Not yet specified	<p><i><u>2. Members of the Board of Directors shall continue to perform all rights and obligations until the General Meeting of Shareholders approves the dismissal of Members of the Board of Directors, except for the right to attend and vote at meetings of the Board of Directors and the right to receive remuneration of members of the Board of Directors as soon as the Company receives a notice of the following cases Here:</u></i></p> <p><i><u>- Members of the Board of Directors have limited civil act capacity, have lost their civil act capacity or have difficulties in cognition and control of behavior.</u></i></p>	Supplementing regulations and responsibilities of members of the Board of Directors after submitting their resignations

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<p><u>- Members of the Board of Directors who are being examined for penal liability, are temporarily detained, are serving prison sentences, are serving administrative handling measures at compulsory detoxification establishments, compulsory education institutions or are banned by courts from holding certain positions, practicing certain professions or doing certain jobs.</u></p> <p><u>- The Board of Directors shall decide to approve the receipt of the resignation/resignation of the Board of Directors members as prescribed in Clause 3 of this Article.</u></p>	
13.	Not yet specified	<p><u>3. In case a member of the Board of Directors submits a letter of resignation/resignation, the specific order and procedures for receipt are as follows:</u></p> <p><u>a) To notify the resignation/resignation, a member of the Board of Directors must send a letter of resignation/resignation to the Board of Directors, including the following principal contents:</u></p> <p><u>- Resignation/resignation position;</u></p> <p><u>- Reason for resignation/resignation;</u></p> <p><u>- Effective time (specify the effective date);</u></p>	Clearly stipulating the process of receiving and processing resignation/resignation letters of members of the Board of Directors

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<p><u>- Signatures and full names of members of the Board of Directors.</u></p> <p><u>b) The process of handling the resignation/resignation of a member of the Board of Directors specified at Point a of this Clause is as follows:</u></p> <p><u>- The company discloses extraordinary information within 24 hours from the receipt of the resignation/resignation letter.</u></p> <p><u>- The Chairman of the Board of Directors or the convener of the Board of Directors meeting must send a notice of invitation to the meeting to the members of the Board of Directors within 07 (seven) working days from the date the Company receives the letter of resignation/resignation and at least three (03) working days before the date of the meeting.</u></p> <p><u>- The Board of Directors meeting must be held no later than 10 working days from the date the Company receives the letter of resignation/resignation.</u></p> <p><u>+ In case the Board of Directors approves the receipt of the resignation/resignation letter, the resignation/resignation of the member of the Board of Directors shall still exercise his/her rights and obligations until the General Meeting of Shareholders</u></p>	

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<p><u>approves the decision to dismiss the member of the Board of Directors, except for the right to attend, voting at meetings of the Board of Directors and the right to receive remuneration of members of the Board of Directors.</u></p> <p>+ <u>In case the Board of Directors does not approve the receipt of the resignation/resignation letter, the resignation/resignation of the member of the Board of Directors shall continue to exercise his/her rights and obligations until the General Meeting of Shareholders approves the decision to dismiss the member of the Board of Directors. The Board of Directors must notify in writing clearly stating the reason for refusal to receive the letter of resignation/resignation to the member of the Board of Directors within 02 working days after the date of issuance of the decision.</u></p> <p>- <u>The resolution of the Board of Directors on the receipt of the resignation/resignation letter must be disclosed with extraordinary information within 24 hours from the issuance of the decision.</u></p> <p>c) <u>A member of the Board of Directors may not withdraw the letter of resignation/resignation, unless the Board of Directors decides not to accept the letter of resignation/resignation.</u></p>	

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
14.	Article 9. Methods of electing, dismissing and dismissing members of the Board of Directors	Article 9. Methods of electing, dismissing and dismissing members of the Board of Directors	
15.	Not yet specified	<u>3. In case the number of candidates nominated by the incumbent Board of Directors under Clause 3 of this Article is still insufficient, the Board of Directors shall disclose information that the number of candidates for the Board of Directors is insufficient within 05 days before the opening date of the General Meeting of Shareholders. The Board of Directors shall organize the nomination of other shareholders in accordance with the provisions of the Company's Charter, the Internal Regulations on Corporate Governance and the Operation Regulations of the Board of Directors. The fact that the incumbent Board of Directors organizes other parties to nominate additional candidates must be clearly announced before the General Meeting of Shareholders votes to elect members of the Board of Directors in accordance with law.</u>	Supplementing the process of nomination and candidacy for shareholders and other organizations in case there are not enough candidates
16.	Article 11. Rights and obligations of the Board of Directors	Article 11. Rights and obligations of the Board of Directors	
17.	2. The rights and obligations of the Board of Directors shall be prescribed by law, the Company's Charter and the General Meeting of Shareholders. Specifically, the	2. The rights and obligations of the Board of Directors shall be prescribed by law, the Company's Charter and the General Meeting of Shareholders. Specifically, the	Adding the title of Vice Chairman of the Board

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	<p>Board of Directors has the following powers and obligations:</p> <p>i) Elect, dismiss or dismiss the Chairman of the Board of Directors; appointing, dismissing, signing and terminating contracts of the General Director and other important managers prescribed by the Company's Charter at the request of the Chairman of the Board of Directors; to decide on the salaries, remuneration, bonuses and other benefits of such managers at the proposal of the Chairman of the Board of Directors; appoint authorized representatives to participate in the Members' Council or the General Meeting of Shareholders in other companies, decide on the remuneration and other benefits of such persons;</p>	<p>Board of Directors has the following powers and obligations:</p> <p>i) Elect, dismiss and dismiss the Chairman of the Board <i>of Directors and Vice Chairmen (if any);</i> to appoint, dismiss, sign contracts and terminate contracts of the General Director and other important managers prescribed by the Company's Charter at the request of the Chairman of the Board of Directors; to decide on salaries, remuneration, bonuses and other benefits of such managers at the proposal of the Chairman of the Board of Directors; to appoint authorized representatives to participate in the Members' Council or the General Meeting of Shareholders in other companies, to decide on the level of remuneration and other benefits of such persons;</p>	<p>of Directors to suit the actual situation.</p>
18.	<p>r) Request the General Director, Deputy General Director and other managers in the Company to provide information and documents on the financial situation and business activities of the Company and its units.</p>	<p>r) Request the General Director, Deputy General Director and other managers in the Company to provide information and documents on the financial situation and business activities of the Company and its units. <i><u>Managers are required to provide timely, complete and accurate information and documents at the request of members of the Board of Directors. The order and procedures for requesting and providing information are specified in the Internal Regulation on Corporate Governance.</u></i></p>	<p>Supplement the process to ensure the interests of shareholders and ensure time for the Company to gather and provide documents as required.</p>

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
19.	Article 13. Responsibilities of the Board of Directors in convening an extraordinary General Meeting of Shareholders	Article 13. Responsibilities of the Board of Directors in convening an extraordinary General Meeting of Shareholders	
20.	2. Convening an extraordinary General Meeting of Shareholders Unless otherwise provided for in the Company's Charter, the Board of Directors must convene a meeting of the General Meeting of Shareholders within 60 days from the date on which the number of members of the Board of Directors or the remaining members of the Control Board is less than the minimum number of members as prescribed in the Company's Charter or receipt of the request specified at Points c and Point d, Clause 1 of this Article;	2. Convening an extraordinary General Meeting of Shareholders The Board of Directors must <u>determine the opening date of the</u> General Meeting of Shareholders within 60 days from the date on which the number of members of the Board of Directors or the remaining members of the Control Board is less than the minimum number of members as prescribed in the Company's Charter or the request specified at Points c and d, Clause 1 of this Article is received;	Specifically, the term "summoning" is "determining the opening date" to facilitate the convocation in accordance with regulations.
21.	Article 14. Subcommittees assisting the Board of Directors.	Article 14. Subcommittees assisting the Board of Directors.	
22.	1. The Board of Directors may set up other sub-committees to be in charge of development policies, personnel, salaries and bonuses, and risk management. The number of members of the subcommittee decided by the Board of Directors shall be at least 03 persons, including members of the Board of Directors and external members. Independent members of the Board of Directors/non-executive Board members should make up a majority	1. <u>When deeming it necessary, the</u> Board of Directors may set up other sub-committees to be in charge of development policies, personnel, remuneration, and risk management. The number of members of the sub-committee decided by the Board of Directors shall be at least 03 persons, including members of the Board of Directors and external members. Independent members of the Board of Directors/non-executive Board	To suit the size and actual situation of the Company.

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	in the subcommittee, and one of these members is appointed as the Subcommittee Leader at the discretion of the Board. The activities of the subcommittee must comply with the regulations of the Board of Directors. The resolution of the subcommittee is only effective when the majority of members attend and vote to approve it at the meeting of the subcommittee.	members should make up a majority in the subcommittee, and one of these members is appointed as the Subcommittee Leader at the discretion of the Board. The activities of the subcommittee must comply with the regulations of the Board of Directors. The resolution of the subcommittee is only effective when the majority of members attend and vote to approve it at the meeting of the subcommittee.	
23.	Article 15. Board Meetings	Article 15. Board Meetings	
24.	3. The Chairman of the Board of Directors shall convene a meeting of the Board of Directors in the following cases: d) Other cases prescribed by the company's charter.	3. The Chairman of the Board of Directors shall convene a meeting of the Board of Directors in the following cases: <u>d) Other cases when deeming it necessary.</u>	To suit the size and actual situation of the Company.
25.	13. Members must attend all meetings of the Board of Directors. Members may authorize others to attend meetings and vote if approved by a majority of members of the Board of Directors.	13. Members must attend all meetings of the Board of Directors. Members may authorize <u>other members of the Board of Directors to attend and vote.</u>	More specific regulations on the authorization of other members of the Board of Directors
26.	Article 18. Remuneration, bonuses and other benefits of members of the Board of Directors	Article 18. Remuneration, <u>salaries</u>, bonuses and other benefits of members of the Board of Directors	Supplement the word "salary" in accordance with regulations

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
27.	1. The company has the right to pay remuneration and rewards to members of the Board of Directors according to business results and efficiency.	1. The company has the right to pay remuneration, <u>salary and</u> bonus to members of the Board of Directors according to business results and efficiency.	Adding the word "Salary" in accordance with Decree 248/2025/ND-CP in case there is a member of the Board of Directors working full-time
28.	2. Members of the Board of Directors are entitled to work remuneration and bonuses. The total salary, remuneration and bonus of the Board of Directors shall be decided by the General Meeting of Shareholders at the annual meeting.	2. Members of the Board of Directors shall be entitled to <u>salaries,</u> remuneration and bonuses. The total salary, remuneration and bonus of the Board of Directors shall be decided by the General Meeting of Shareholders at the annual meeting.	Adding the word "Salary in accordance with Decree 248/2025/ND-CP in case there is a member of the Board of Directors working full-time
29.	3. The remuneration of each member of the Board of Directors shall be included in the Company's business expenses in accordance with the law on corporate income tax, expressed as a separate item in the Company's annual financial statements and must be reported to the General Meeting of Shareholders at the annual meeting.	3. Remuneration and <u>salary</u> of each member of the Board of Directors shall be included in the Company's business expenses in accordance with the law on corporate income tax, which shall be expressed as a separate item in the Company's annual financial statements and must be reported to the General Meeting of Shareholders at the annual meeting.	Adding the word "Salary in accordance with Decree 248/2025/ND-CP in case there is a member of the Board of Directors working full-time



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

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Phone: (0297) 3863 491 Website: www.kigimex.com.vn

No.: /TT-~~XK~~-BKS

An Giang, April 25, 2026

STATEMENT

**Amendments and supplements to the Operation
Regulations of the Company's Supervisory Board**

To: General Meeting of Shareholders of Kien Giang
Import-Export Joint Stock Company

Pursuant to the Law on Enterprises No. 59/2020/QH14 dated 17/06/2020;

Pursuant to the Law on Securities No. 54/2019/QH14 dated 26/11/2019;

Pursuant to Decree 155/2020/ND-CP dated 31/12/2020 detailing the implementation of a number of articles of the Law on Securities;

Pursuant to the Government's Decree No. 245/2025/ND-CP dated September 11, 2025 amending and supplementing a number of articles of Decree No. 155/2020/ND-CP;

Pursuant to Circular No. 116/2020/TT-BTC dated 31/12/2020 guiding a number of articles on corporate governance applicable to public companies;

Pursuant to the Charter of organization and operation of Kien Giang Import-Export Joint Stock Company.

Through reviewing and evaluating the performance of the functions and tasks of the Supervisory Board in accordance with current regulations, and at the same time updating current legal regulations and requests to enhance the effectiveness of supervision and control, the Supervisory Board respectfully submits to the General Meeting of Shareholders for consideration, vote on the following contents:

1. To approve the amendment and supplementation of the Regulation on operation of the Company's Supervisory Board, in order to ensure that the regulations on the functions, tasks, powers and mode of operation of the Supervisory Board are clearly established, in accordance with the provisions of law and the requirements of supervision, control in the current period (*Attached to the draft amendments and supplements to the Regulation on operation of the Company's Supervisory Board*).

2. Assign the Head of the Company's Control Board to organize the implementation and signing for promulgation of the Regulation after it is approved by the General Meeting of Shareholders and carry out relevant procedures in accordance with law.

Respectfully submit to the General Meeting of Shareholders for consideration and approval.

Sincerely./.

Recipients:

- As above;
- Board of Directors;
- Supervisory Board;
- Shareholders;
- Luru: VT. P.TCHC.

**TM. BOARD OF SUPERVISORS
PREFECT**

Tran Thi Mai Trinh



APPENDIX

**AMENDMENTS TO THE OPERATION REGULATIONS OF THE CONTROL BOARD
KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY**

Note:

- The things not stated in this summary table are unchanged.
- The contents proposed to be amended and supplemented compared to the current Regulation are inscriptions shown in italics, bold, underlined.
- In addition to the above-mentioned amendments and supplements, the Company adjusts a number of spelling, presentation, and technical errors in the document (if any) but does not change the content of the Regulation.

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
	Article 1. Scope of regulation and subjects of application	Article 1. Scope of regulation, subjects of application and interpretation of terms	
1.	Not yet specified	<p><u>3. In this Regulation, the following terms shall be construed as follows:</u></p> <p><u>a) Charter capital is the total par value of shares sold or registered for purchase upon establishment of the joint-stock company and as prescribed in Article 6 of the Charter of Kien Giang Import-Export Joint Stock Company;</u></p> <p><u>b) The Law on Enterprises is the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020 and its amended and supplemented documents;</u></p> <p><u>c) The Law on Securities is the Law on Securities No. 54/2019/QH14 approved by the National Assembly of</u></p>	Supplementing to fully and consistently comply with the Company's Charter and Internal Regulations on corporate governance.

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<p><u>the Socialist Republic of Vietnam on November 26, 2019 and its amended and supplemented documents;</u></p> <p><u>d) An enterprise manager is a company manager, including the Chairman of the Board of Directors, the Vice Chairman of the Board of Directors, members of the Board of Directors, the General Director, the Deputy General Director and the Chief Accountant of the company;</u></p> <p><u>e) Related persons being individuals or organizations specified in Clause 46, Article 4 of the Law on Securities;</u></p> <p><u>f) Shareholder means an individual or organization that owns at least one share of a joint-stock company;</u></p> <p><u>g) Members of the Control Board are controllers;</u></p> <p><u>h) Non-executive members of the Board of Directors are members of the Board of Directors who are not General Directors, Deputy General Directors, Chief Accountants as prescribed by the company's Charter.</u></p> <p><u>i) Trade secrets are information on the quantity of goods in reserve, prices and profits, finance, technological solutions and business techniques such as processes, techniques and technical know-how in production; Customer information; Algorithms and processes implemented in the Company; Formula for</u></p>	

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<p><u>product production; Business strategy, business plan, export plan, marketing plan; Information on research and development activities; etc.</u></p> <p><u>k) Business secrets are information obtained from financial and intellectual investment activities, which have not been disclosed and are capable of being used in business such as processes, formulas, samples, equipment or other types of information that are used within a certain period of time in the Company; technical information used in the production of goods; marketing, export or sales strategies, or methods of storing documents or business management processes and procedures, including software used for business operations, etc.</u></p>	
2.	Not yet specified	<p><u>4. In this Regulation, references to one or several other regulations or documents include amendments, supplements or replacement documents.</u></p>	
3.	Not yet specified	<p><u>5. The headings (Sections and Articles of this Regulation) are used to facilitate the understanding of the contents and do not affect the contents of this Regulation.</u></p>	
	Article 7. Candidacy and nomination of members of the Control Board	Article 7. Candidacy and nomination of members of the Control Board	
4.	Not yet specified	<p><u>3. In case the number of candidates nominated by the incumbent Supervisory Board under Clause 2 of this</u></p>	Supplementing regulations on handling

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<p><u>Article is still insufficient, the Supervisory Board shall disclose information about the number of candidates for the Control Board within 10 days before the opening date of the General Meeting of Shareholders. The incumbent Supervisory Board shall organize the nomination of other shareholders in accordance with the provisions of the Company's Charter, the Internal Regulations on Corporate Governance and the Operation Regulations of the Supervisory Board. The fact that the incumbent Supervisory Board organizes other parties to nominate additional candidates must be clearly announced before the General Meeting of Shareholders votes to elect members of the Supervisory Board in accordance with law.</u></p>	<p>cases where the number of candidates for the Supervisory Board is insufficient in order to ensure that the order of nomination, candidacy and information disclosure are carried out transparently and in accordance with the law and create conditions for the General Meeting of Shareholders to have enough candidates to vote.</p>
	<p>Article 9. Cases of dismissal or dismissal of members of the Control Board</p>	<p>Article 9. Cases of dismissal or dismissal of members of the Control Board</p>	
<p>5.</p>	<p>Not yet specified</p>	<p><u>2. Members of the Supervisory Board shall still fully exercise their rights and perform their obligations until the General Meeting of Shareholders approves the dismissal of a member of the Supervisory Board, except for the right to attend and vote at meetings of the Supervisory Board and the right to receive remuneration of members of the Supervisory Board as</u></p>	<p>Supplementing regulations on the exercise of rights and obligations of members of the Supervisory Board while waiting for the General Meeting of Shareholders to</p>

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<p><u>soon as the Company receives a notice of the following cases:</u></p> <p><u>- Members of the Control Board have limited civil act capacity, have lost their civil act capacity or have difficulties in cognition and control of behavior.</u></p> <p><u>- Members of the Control Board who are being examined for penal liability, are temporarily detained, are serving prison sentences, are serving administrative handling measures at compulsory detoxification establishments, compulsory education establishments, or are banned by courts from holding certain positions, practicing certain professions or doing certain jobs.</u></p> <p><u>- The Control Board shall decide to approve the receipt of the resignation/resignation letter of the Control Board members, doing the same as in Article 8 of the Regulation on operation of the Board of Directors.</u></p>	<p>approve their dismissal; at the same time, clarify cases of restricted rights to ensure continuity in control activities and in accordance with the provisions of law.</p>
	<p>Article 11. Rights, obligations and responsibilities of the Control Board</p>	<p>Article 11. Rights, obligations and responsibilities of the Control Board</p>	
<p>6.</p>	<p>Not yet specified</p>	<p><u>7. The Supervisory Board shall receive requests for search of books and records of ordinary shareholders specified in Clause 1, Article 45 of the Company's Charter and make requests for information provision according to this request to the Board of Directors, General Manager or other managers. The process of</u></p>	<p>Adjustments to clarify the scope and conditions of access to information of the Supervisory Board; at the same time, it adds</p>

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<u><i>requesting the provision of information is specified in the Internal Regulations on Corporate Governance. The person to whom the information is provided is responsible for keeping the information provided confidential and using it for the right purposes for the assigned work.</i></u>	the obligation of confidentiality and reference the content process to ensure strict information control and in accordance with management practices.
7.	17. Considering, extracting and copying part or all of the contents of the declaration of the list of related persons and related interests declared as prescribed in Clauses 1 and 2, Article 164 of the Law on Enterprises.	17. Considering, extracting and copying part or all of the contents of the declaration of the list of related persons and related interests declared as prescribed in Clauses 1 and 2, Article 164 of the Law on Enterprises. <u><i>The process of requesting the provision of information is specified in the Internal Regulations on Corporate Governance.</i></u>	Supplement the process to ensure the interests of shareholders and ensure time for the Company to gather and provide documents as required.
	Article 12. The right to information of the Supervisory Board	Article 12. The right to information of the Supervisory Board	
8.	2. Members of the Control Board have the right to access the Company's dossiers and documents kept at the head office, branches and other locations; have the right to go to the place of work of the Company's managers and employees during working hours.	2. Members of the Control Board have the right to access the Company's records and documents kept at the head office, branches and other locations related <u><i>to the performance of assigned tasks by members of the Control Board if approved by the Control Board, and this information does not fall within the scope of the company's business secrets. The person to whom the information is provided is responsible for maintaining the confidentiality of the information provided, using</i></u>	Adjustments to clarify the scope and conditions of access to information of the Supervisory Board; at the same time, it adds the obligation of confidentiality and reference of internal

STT	CURRENT REGULATIONS	ADJUSTMENT PROPOSAL	NOTES/LEGAL BASIS
		<p><u><i>it for the right purposes for the assigned work;</i></u> has the right to go to the working place of the Company's managers and employees during working hours. The process of requesting the provision of information is specified in the Internal Regulations on Corporate Governance.</p>	<p>processes to ensure strict control of information in accordance with management practices.</p>



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No.: TT-XNK-HDQT

An Giang, April 25, 2026

STATEMENT

Dismissal of members of the Board of Directors, Supervisory Board for the term 2021 – 2026, approved list of candidates for members of the Board of Directors, Supervisory Board for the term 2026 – 2031

To: General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company.

Pursuant to the Law on Enterprises No. 59/2020/QH14 approved by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020;

Pursuant to the Law on Securities No. 54/2019/QH14 approved by the National Assembly of the Socialist Republic of Vietnam on 26/11/2019;

Pursuant to Decree 155/2020/ND-CP detailing the implementation of a number of articles of the Law on Securities passed on December 31, 2020.

Pursuant to the Government's Decree No. 245/2025/ND-CP dated September 11, 2025 amending and supplementing a number of articles of the Government's Decree No. 155/2020/ND-CP dated December 31, detailing the implementation of a number of articles of the Securities Law;

Pursuant to Circular No. 116/2020/TT-BTC guiding a number of articles on corporate governance applicable to public companies in the Government's Decree No. 155/2020/ND-CP dated December 31, 2020 detailing the implementation of a number of articles of the Law on Securities.

1. The Board of Directors respectfully submits to the General Meeting of Shareholders for consideration and approval the dismissal of members of the Board of Directors and the Supervisory Board for the term 2021 – 2026 due to the expiration of the term of office.

1.1. The Board of Directors for the 2021-2026 term, including:

STT	Full name	Position
1.	Mr. Bach Ngoc Van	Chairman of the Board of Directors
2.	Ms. Duong Thi Thanh Nguyet	PCT CENTER OF THE BOARD OF DIRECTORS
3.	Mr. Mai Thanh Cong	PCT Board of Directors
4.	Mr. Pham Minh Trung	Member of the Board of Directors
5.	Ms. Tran Tu Khanh	Member of the Board of Directors

1.2. The Supervisory Board for the 2021-2026 term, including:

STT	Full name	Position
1.	Ms. Tran Thi Mai Trinh	Head of Department

2.	Mr. Tran Cong Ly	Members
3.	Ms. Tran Thi Phuong Lan	Members

2. The Board of Directors respectfully submits to the General Meeting of Shareholders for consideration and approval the list of candidates for members of the Board of Directors and the Supervisory Board for the term 2026 - 2031, as follows:

2.1. List of candidates for the Board of Directors for the term 2026 - 2031:

STT	Full name	Sub-Record
1.	Mr. / Mrs.	
2.	Mr. / Mrs.	
3.	Mr. / Mrs.	
4.	Mr. / Mrs.	
5.	Mr. / Mrs.	

2.2. List of candidates for the Supervisory Board for the term 2026 - 2031:

STT	Full name	Sub-Record
1.	Mr. / Mrs.	
2.	Mr. / Mrs.	
3.	Mr. / Mrs.	

Respectfully submit to the General Meeting of Shareholders of the company for consideration and approval./.

Recipients:

- As above;
- Board of Directors;
- The Supervisory Board;
- Shareholders;
- Luru: VT. P.TCHC.

**TM. BOARD OF DIRECTORS
CHAIRMAN**

Bach Ngoc Van



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No. /OC-XXX-HDQT

An Giang, April 25, 2026

Draft

REGULATIONS ON NOMINATION, CANDIDACY AND ELECTION BOARD OF DIRECTORS AND SUPERVISORY BOARD KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY TERM 2026 - 2031

Pursuant to the Law on Securities No. 54/2019/QH14 dated November 26, 2019;

Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020;

Pursuant to the Government's Decree No. 155/2020/ND-CP dated 31/12/2020 detailing the implementation of a number of articles of the Law on Securities;

Pursuant to the Government's Decree No. 245/2025/ND-CP dated September 11, 2025 amending and supplementing a number of articles of the Government's Decree No. 155/2020/ND-CP dated December 31, detailing the implementation of a number of articles of the Securities Law;

Pursuant to the Charter of Organization and Operation of Kien Giang Import-Export Joint Stock Company.

The Vote Counting Committee of the General Meeting announces the Regulation on nomination and candidacy for election of the Board of Directors and the Supervisory Board at the 2026 Annual General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company as follows:

I. Explanation of terms/acronyms

- Company	Kien Giang Import-Export Joint Stock Company
- HĐQT	Board of Directors
- BKS	Supervisory Board
- BTC	Organizing Committee of the Congress
- ĐHĐCĐ	General Meeting of Shareholders
- Delegates	Shareholders, authorized representatives of shareholders

II. Chairman at the meeting

The chairperson at the congress shall preside over the election with the following specific matters:

- Introducing the list of nominations and candidacies for the Board of Directors and the Supervisory Board;
- Supervise voting and vote counting;
- Resolving election complaints (*if any*)

III. Regulations on nomination and candidacy for the Board of Directors

- Number of members of the Board of Directors: 05 people

- Term: 2026 - 2031

- Maximum number of candidates for the Board of Directors: No restrictions

1. Right to nominate and nominate the Board of Directors: *(according to Article 25 of the company's Charter)*

Shareholders or groups of shareholders owning 10% or more of the total ordinary shares have the right to nominate candidates for the Board of Directors in accordance with the provisions of the Law on Enterprises and the company's charter. Shareholders holding ordinary shares have the right to combine the number of voting rights to nominate candidates for the Board of Directors. Shareholders holding ordinary shares have the right to combine the number of voting rights to nominate candidates for the Board of Directors. Shareholders or groups of shareholders holding between 10% and less than 20% of the total voting shares may nominate one (01) candidate; from 20% to less than 30% shall be nominated for a maximum of two (02) candidates; from 30% to less than 40% may nominate a maximum of three (03) candidates; from 40% to less than 50% may nominate a maximum of four (04) candidates; from 50% to less than 65% are nominated for a maximum of five (05) candidates; 65% or more may nominate a maximum of seven (07) candidates. The nomination and candidacy of members of the Board of Directors are specified in detail in the Internal Regulation on Corporate Governance.

2. Criteria for candidates to join the Board of Directors: *Candidates for the Board of Directors must fully meet the following criteria and conditions (according to Article 155 of the Law on Enterprises 59/2020/QH14, Decree 155/2020/ND-CP and Clause 78, Article 1 of Decree 245/2025/ND-CP amending and supplementing Clause 3, Article 275 of Decree 155/2020/ND-CP)*

- Having full civil act capacity, not being subject to enterprise management as prescribed in Clause 2, Article 17 of the Law on Enterprises 59/2020/QH14);

- Have professional qualifications and experience in business management of the company and not necessarily be a shareholder of the company;

- Must not be a person with family relations (wife, husband, natural father, natural mother, adoptive father, adoptive mother, father-in-law, mother-in-law, father-in-law, mother-in-law, natural child, adopted child, son-in-law, daughter-in-law, brother, sister-in-law, brother-in-law, brother-in-law, sister-in-law, sister-in-law, brother-in-law, brother of husband, sister of the wife, sister of the husband, sister of the wife, sister of the husband) of the General Director and other managers of the company; managers and persons competent to appoint managers of parent companies.

- Members of the Board of Directors of the company may only be members of the Board of Directors of up to 05 other companies.

IV. Regulations on nomination of candidates for the Supervisory Board

- Number of Controllers: 03 people

- Term: 2026 - 2031

- Maximum number of candidates for the Supervisory Board: No restrictions

1. Right to nominate and stand for election: *(according to the company's charter)*

Shareholders holding voting shares have the right to combine the number of voting rights to nominate candidates for the Supervisory Board. Shareholders or groups of shareholders holding between 10% and less than 30% of voting shares may nominate one (01) Controller; from 30% to less than 40% shall be nominated for a maximum of two (02) Controllers; from 40% to less than 50% shall be nominated for a maximum of three (03) Controllers; from 50% to less than 60% shall be nominated for a maximum of four (04) Controllers; 60% or more shall be nominated for five (05) candidates.

The nominated candidate must meet all the criteria specified in section 2 below.

In case the number of candidates approved for nomination and candidacy is still not sufficient, the incumbent Supervisory Board may nominate additional candidates or organize nomination according to the mechanism specified by the company in Article 45 of the Internal Regulation on corporate governance.

2. Criteria for candidacy for members of the Supervisory Board: *Candidates to join the Supervisory Board must fully meet the following criteria and conditions (according to Article 169 of the Law on Enterprises 59/2020/QH14, Decree 155/2020/ND-CP)*

- Having full civil act capacity and not being prohibited from establishing and managing enterprises according to the provisions of the Law on Enterprises 59/2020/QH14;

- Being trained in one of the majors in economics, finance, accounting, auditing, law, business administration or majors suitable to the business activities of the enterprise;

- Must not be a person with family relations (wife, husband, natural father, natural mother, adoptive father, adoptive mother, father-in-law, mother-in-law, father-in-law, mother-in-law, natural child, adopted child, son-in-law, daughter-in-law, brother, sister-in-law, brother-in-law, brother-in-law, sister-in-law, sister-in-law, brother-in-law, brother of husband, sister of the wife, sister of the husband, sister of the wife, sister of the husband) of the business manager of the company and the parent company, of the representative of the enterprise capital at the parent company and at the company.

- Not to hold company management positions; not necessarily a shareholder or employee of the company;

- Not allowed to work in the accounting and finance departments of the company; or be a member or employee of an auditing organization approved to audit the company's financial statements for the previous 03 years.

V. Election principles:

- Strictly comply with the provisions of law and the Company's Charter.

- The right to vote is calculated according to the number of shares owned and owned by the owner's representative. The election results are calculated on the number of voting shares of shareholders attending the meeting.

- Each election, a shareholder delegate is only allowed to use one vote corresponding to the number of shares owned and owned by the owner's representative.

- The vote counting committee is nominated by the chairman of the delegation and approved by the congress. Members of the vote counting committee must not be named in the list of nominations and candidates for the Board of Directors or the Control Board.

VI. Election method

- The list of candidates for the Board of Directors and the Supervisory Board is arranged in ABC order by name, write full names on the ballot.

- Election method: (*According to Clause 3, Article 148 of the Law on Enterprises 2020*)

• Implement the method of cumulative voting: whereby each shareholder has the total number of votes corresponding to the total number of shares owned multiplied by the number of elected members of the Board of Directors or Supervisory Board and shareholders have the right to pool all their votes to one or several candidates.

• Each shareholder attending the meeting is granted one vote for the Board of Directors and one vote for the Supervisory Board. Delegates when they are given votes must check the information written on the ballot papers, if there are any errors, they must immediately notify the Vote Counting Committee.

• To record an Election Paper:

○ Delegates elect the maximum number of candidates equal to the number of members to be elected.

○ If the entire number of votes is stacked for one or the entire number of votes are divided equally among the candidates, the delegates shall check the box "Vote evenly" of the corresponding candidates.

○ If the number of votes is uneven for each candidate, the delegates shall clearly write the number of votes in the box "Number of votes" of the corresponding candidates.

Note:

In case a delegate checks the box "Vote evenly" and writes the number in the box "Number of votes", the result is taken according to the number of votes in the box "Number of votes".

- Ballots will be placed in a sealed ballot box before the vote count is conducted.

- Valid vote: is a vote according to the pre-printed form issued by the organizer, without erasure, scraping, or writing any content other than the provisions for the vote.

- The following votes will be considered invalid:

• Write other contents on the ballot paper;

• Crossing out the names of the candidates;

• The ballot is not according to the pre-printed form issued by the organizer, the ballot does not have the company's seal, or has been erased, scraped, or written with other contents other than the regulations for the vote;

• The number of candidates elected by delegates is greater than the number of members to be elected;

• Votes with the total number of votes cast for the candidates of the deputies greater than the total number of votes allowed to be cast;

- There is no signature of the attending delegates.
- Vote counting: Conducted under the supervision of shareholders' representatives (if necessary).
- After the voting is over, the vote counting will be conducted under the supervision of the Vote Counting Committee.
- The vote counting committee is responsible for making a record of vote counting, announcing the results and working with the presiding judge to settle questions and complaints of shareholders (if any).
- The vote after counting will be stored in accordance with regulations and opened at the request of the company's General Meeting of Shareholders.

VII. Principles of election selection of candidates

- The winner is determined by the number of votes cast from high to low, starting from the candidate with the highest number of votes until the number of members is sufficient to vote.
- In case there are two (02) or more candidates with the same number of votes voted for the last member, a re-election will be conducted among the candidates with the same number of votes.
- If the results of the first election do not have enough votes, the election will be conducted until the number of members to be elected is elected.

VIII. Dossier of participation in nomination and candidacy for election to the Board of Directors, Supervisory Board

Dossiers of candidacy and nomination for election to the Board of Directors and the Supervisory Board include:

- Application for candidacy/nomination for election to the Board of Directors and Supervisory Board (*according to the form*)
- Curriculum vitae (*according to the template*)
- Copies of the following documents: CCD/Passport/Business Registration Certificate if it is an organization.
- Qualifications certifying cultural qualifications and professional qualifications (*if any*)
- Certificate of ownership of shareholders/groups of shareholders satisfying the nomination conditions as stipulated in the company's charter.
- The nominee for the Board of Directors and the Supervisory Board must be responsible before the law and the General Meeting of Shareholders for the accuracy and truthfulness of the content in their dossiers.

Please send the dossier to Kien Giang Import-Export Joint Stock Company before 16:00 on 15/04/2026 at the following address:

Office of Kien Giang Import-Export Joint Stock Company
- Address : No. 85-87 Lac Hong, Rach Gia Ward, An Giang
- Phone: (0297) 3863 491 – Fax: (0297) 3862 309

The above is the entire regulation on candidacy and nomination of members to be elected to the Board of Directors, the Supervisory Board of Kien Giang Import-Export

Election Regulations

Joint Stock Company at the 2026 Annual General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company respectfully submitted to the General Meeting of Shareholders for consideration and approval.

This election regulation takes effect immediately after being approved by the General Meeting of Shareholders./.

**TM. BOARD OF DIRECTORS
CHAIRMAN**

Bach Ngoc Van

Draft

RESOLUTION

**ANNUAL GENERAL MEETING OF SHAREHOLDERS IN 2026
KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY**

Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020;

Pursuant to the Charter of Organization and Operation of Kien Giang Import-Export Joint Stock Company;

Pursuant to the Internal Regulation on Corporate Governance of Kien Giang Import-Export Joint Stock Company;

Pursuant to the minutes of the 2026 Annual General Meeting of Shareholders dated __/__/2026.

RESOLVED:

The 2026 Annual General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company was held on April 25, 2026, with the participation of ___ Shareholders and Shareholder representatives, owning and representing the ownership of ___ Voting Shares, accounting for _____ of the total number of voting shares of the Company.

After listening to the contents of the Reports and Reports, the Congress discussed and voted unanimously to approve the Resolution with the following contents:

Article 1: Approving the Report on the activities of the Board of Directors in 2025 and the orientation of tasks in 2026 (*Report No. /BC-XNK-HĐQT dated __/__/2026*)

The General Meeting voted to approve with the number of shares in favor of _____ accounting for ___% of the shares with voting rights to attend the Meeting.

Article 2: Approving the Report on the operation of the Supervisory Board in 2025 and the orientation of tasks in 2026 (*Report No. /BC-XNK-BKS dated __/__/2026*)

The General Meeting voted to approve with the number of shares in favor of _____ accounting for ___% of the shares with voting rights to attend the Meeting.

Article 3: Approval of the audited financial statements for 2025

The General Meeting voted to approve with the number of shares in favor of _____ accounting for ___% of the shares with voting rights to attend the Meeting.

Article 4: To approve the report on the production, business and investment plan in 2026 with the following main targets:

1. Production and business plan

1.1 Buy

- Food (*Rice Regulation*) : 285,000 tons
- Anchovies (*Fresh Gui*) : 900 tons
- Petroleum : 18 million liters

1.2 Sell

- Food (*Rice Regulation*) : 285,000 tons
- Anchovies : 225 tons
- Petroleum : 18 million liters
- 1.3 Revenue : 3,680 billion VND

1.4 Profit before tax : 17 billion VND

1.5 Budget payment: According to regulations

2. The investment plan in 2026 is VND 15,636 billion.

- Investment capital: Equity and loans.

(Production and business and investment targets do not take into account objective and force majeure factors arising in the fiscal year 2026).

The General Meeting voted to approve with the number of shares in favor of _____ accounting for ___% of the shares with voting rights to attend the Meeting.

Article 5: Approving the 2025 profit distribution report and the 2026 profit distribution plan.

1. Profit distribution in 2025

STT	Criteria	Distribution	
		Rate	Amount (VND)
1.	Accounting profit before tax		20.885.546.568
2.	Corporate Income Tax		6.404.688.387
3.	Profit after tax	100%	14.480.858.181
3.1	Manager Bonus Fund	03%	434.425.745
3.2	Development Investment Fund	10,0%	1.448.085.818
3.3	Reward Fund	05%	724.042.909
3.4	Welfare Fund	07%	1.013.660.073
3.5	Funds for participation in social charity activities	0,69%	100.000.000
3.6	Remaining profit after tax in 2025	74,31%	10.760.643.636
4.	Profit after tax used to pay cash dividends : <i>4.2%/charter capital of the Company, equivalent to 420 VND/share^(*)</i>		10.680.600.000
5.	<i>The remaining after-tax profit carried over to the next year</i>		80.043.636

2. Profit distribution plan in 2026

STT	Criteria	Distribution	
		Rate	Amount (VND)
1.	Profit before tax		17.000.000.000
2.	Corporate Income Tax (20%) ¹		3.400.000.000
3.	Profit after tax	100%	13.600.000.000
3.1	Development Investment Fund	10,0%	1.360.000.000
3.2	Reward and welfare fund	15%	2.040.000.000
a)	<i>Manager Bonus Fund</i>		594.828.000
b)	<i>Reward Fund</i>		722.586.000
c)	<i>Welfare Fund</i>		722.586.000
3.3	Funds for participation in social charity activities	1,47%	200.000.000
3.4	Remaining after-tax profit after deduction of the above funds		10.000.000.000
4	The remaining after-tax profit in 2025 will be carried over to 2026		80.043.636
5.	Profit after tax used to pay dividends		10.080.043.636
5.1	Dividend payment in 2026 in cash: 3.95%/charter capital of the Company, equivalent to 395 VND/share (*)		10.044.850.000
5.2	The remaining after-tax profit carried over to the next year		35.193.636

(*) Authorize the Board of Directors to decide on the selection of dividend payment time in 2025 and dividend advance in 2026 (*if any*), carry out necessary procedures to close the list of shareholders with the Vietnam Securities Depository and Clearing Corporation.

The General Meeting voted to approve with the number of shares in favor of _____ accounting for ___% of the shares with voting rights to attend the Meeting.

Article 6: Approving the report on the salary and remuneration fund to be implemented in 2025 and the plan for the salary and remuneration fund in 2026.

1. Salary and remuneration fund to be implemented in 2025

1.1. Realized salary fund of employees and the executive board: 47,660 million VND

1.2. Salary fund for the implementation of the Board of Directors, Supervisory Board (full-time Head of Supervisory Board): 604.8 million VND

¹ The company has not calculated CIT exemption according to Clause 3, Article 16 of Decree 132/2020/ND-CP and Decree 20/2025/ND-CP dated February 20, 2025 of the Government amending and supplementing a number of articles of Decree 132/2020/ND-CP on tax administration for enterprises with related-party transactions.

1.3. Remuneration for members of the Board of Directors, Supervisory Board and secretary is 804 million VND

2. Plan for the salary fund of employees and the executive board; salary and remuneration fund of members of the Board of Directors, Supervisory Board in 2026

2.1. Salary fund of employees and the Executive Board: 42,052 million VND

2.2. Salary fund of the Board of Directors, Supervisory Board (*full-time Head of Supervisory Board*): 504 million VND

2.3. The total amount of remuneration of part-time members of the Board of Directors and Supervisory Board is 945.6 million VND

The General Meeting voted to approve with the number of shares in favor of _____ accounting for ___% of the shares with voting rights to attend the Meeting.

Article 7: Approving the proposal for approval of the list of independent auditing firms and selection of financial statement auditing firms in 2026.

The General Meeting voted to approve with the number of shares in favor of _____ accounting for ___% of the shares with voting rights to attend the Meeting.

Article 8: To approve the report on the signing of contracts or transactions with relevant persons under the jurisdiction of the Board of Directors of the Company.

The General Meeting voted to approve with the number of voting shares of _____ accounting for ___% of the shares with voting rights to attend the General Meeting

Article 9: Approval of the Report on amendments to the company's Charter of organization and operation.

The General Meeting voted to approve with the number of voting shares of _____ accounting for ___% of the shares with voting rights to attend the General Meeting

Article 10: Approving the Proposal on amendments to the Internal Regulations on Corporate Governance, the Regulation on Operation of the Board of Directors.

The General Meeting voted to approve with the number of shares in favor of _____ accounting for ___% of the shares with voting rights to attend the Meeting.

Article 11: To approve the Report on amendments to the Regulation on Operation of the Supervisory Board.

The General Meeting voted to approve with the number of shares in favor of _____ accounting for ___% of the shares with voting rights to attend the Meeting.

Article 12: Approving the proposal for the dismissal of members of the Board of Directors and members of the Board of Directors for the term 2021-2026 and the list of candidates for members of the Board of Directors and the Supervisory Board for the term 2026-2031

The General Meeting voted to approve with the number of shares in favor of _____ accounting for ___% of the shares with voting rights to attend the Meeting.

Article 13: Results of election of the Board of Directors and the Supervisory Board for the term 2026 - 2031

The General Meeting elected members of the Board of Directors and members of the Supervisory Board of the company for the term 2026 – 2031 by the method of cumulative voting. The election results are as follows:

1. Board of Directors:

Anonymous	Full name	Ratio of votes/Total number of votes present at the congress	Notes
1.	Mr. / Mrs.		
2.	Mr. / Mrs.		
3.	Mr. / Mrs.		
4.	Mr. / Mrs.		
5.	Mr. / Mrs.		

2. Supervisory Board:

Anonymous	Full name	Ratio of votes/Total number of votes present at the congress	Notes
1.	Mr. / Mrs.		
2.	Mr. / Mrs.		
3.	Mr. / Mrs.		

Article 14. Implementation of the Resolution

This resolution was approved by the 2026 Annual General Meeting of Shareholders of Kien Giang Import-Export Joint Stock Company at the meeting.

The Board of Directors, the Control Board, the Board of General Directors and relevant organizations and individuals shall have to implement this Resolution.

This Resolution takes effect from the date of signing./.

Recipients:

- Shareholders of Kigimex;
 - LTMN Corporation;
 - The Board of Directors of the Company;
 - Supervisory Board of the company;
 - Board of Directors of the Company;
 - Professional departments;
 - Save: VT.
- (Document of the 2026 General Meeting of Shareholders).*

**TM. GENERAL MEETING OF
SHAREHOLDERS
CHAIRMAN**

**Bach Ngoc Van
(Chairman of the Board of Directors)**



**ANNUAL GENERAL MEETING OF SHAREHOLDERS IN 2026
KIÊN GIANG IMPORT EXPORT JOINT STOCK COMPANY**

Shareholder Code:.....

Full name:.....

Number of Shares Owned:..... Shares

Number of authorized shares:..... Shares

Total number of voting shares:..... Shares

Shareholders mark "X" or "✓" in the opinion box according to each voting content

Contents	Endorsement	Disapprove	No Comments
1. Approve the Report on the activities of the Board of Directors in 2025 and the orientation of tasks in 2026.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Approve the Report on the operation of the Supervisory Board in 2025 and the orientation of tasks in 2026.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Proposal for approval of the audited 2025 financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Approval of the 2026 Production and Business and Investment Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Approval of the report on the profit distribution plan in 2025 and the profit distribution plan in 2026	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Approving the report on the salary and remuneration fund to be implemented in 2025 and the plan for the salary and remuneration fund in 2026	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Approving the proposal for approval of the list of independent auditing firms and selection of auditing firms for financial statements in 2026	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Approve the proposal for the performance of contracts and transactions between the Company and related persons under the jurisdiction of the Board of Directors of the Company	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Approving the Proposal to amend and supplement the Charter of organization and operation of the Company	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Approving the Proposal to amend and supplement the Internal Regulations on Corporate Governance and the Operation Regulations of the Board of Directors	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Approval of the Proposal for amendments and supplements to the Operation Regulation of the Supervisory Board	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Approving the proposal for dismissal of members of the Board of Directors, Supervisory Board for the term 2021 – 2026 and the list of	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

candidates for members of the Board of Directors and Supervisory Board for the term 2026 – 2031.			
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Instructions: Shareholders vote by choosing one of three options: "Agree, Disapprove, No Opinion" for each voting content.

Recipients:

- The Organizing Committee of the Congress.

May 2026
Shareholders/Authorized Persons
(Sign and specify your full name)



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

Address: 85-87 Lac Hong, Rach Gia Ward, An Giang Province

Phone: (0297) 3863 491 Website: www.kigimex.com.vn

APPLICATION FOR NOMINATION

MEMBER OF THE BOARD OF DIRECTORS FOR THE TERM 2026 – 2031

(Applicable to shareholders)

To: Kien Giang Import-Export Joint Stock Company

- Shareholder's name:
- ID card/ID card/Passport/business registration number:..... Issued Date:..... Place of Issue:.....
- Legal representative *(if any)*:
- Number of shares owned *(As of the time of closing the list of shareholders attending the 2026 Annual General Meeting of Shareholders)*:..... Shares
- Corresponding total value according to par value: (VND)
- Corresponding total value by par value: (VND)

Request Kien Giang Import-Export Joint Stock Company to nominate:

1. Mr./Mrs.:

ID card/ID card/Passport number:.....Issued Date:..... Place of Issue:.....

Permanent address:

Education:..... Major:

Currently owned: (shares)

Corresponding total value at par value:..... (VND)

2. Mr./Mrs.:

ID card/CCCD/Passport number:..... Issued Date:..... Place of Issue:.....

Permanent address:

Education:..... Major:

Currently owned: (shares)

Corresponding total value at par value:..... (VND)

3. Mr./Mrs.:

ID card/CCCD/Passport number:..... Issued Date:.....Place of Issue:.....

Permanent address:

Education:..... Major:

Currently owned: (shares)

Corresponding total value at par value:..... (VND)

As a candidate to join the Board of Directors of Kien Giang Import-Export Joint Stock Company for the term 2026 – 2031.

Thank you very much!

Enclosed documents:

- Copy of CCCD/Passport/Permanent residence registration.
- Candidate's resume.
- Qualifications certifying cultural qualifications and professional qualifications (if any).

....., date..... Month 2026

Nominator

(Sign, stamp and specify full name)



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

Address: 85-87 Lac Hong, Rach Gia Ward, An Giang Province

Phone: (0297) 3863 491 Website: www.kigimex.com.vn

APPLICATION FOR NOMINATION

MEMBER OF THE BOARD OF DIRECTORS FOR THE TERM 2026 – 2031

(Applicable to shareholder groups)

To: Kien Giang Import-Export Joint Stock Company

- Representative of the shareholder group:
- ID card/passport/business registration number:..... Issued Date:.....
Place of issue: (attached to the list of shareholder groups)
- Number of shares owned (as of the time of closing the list of shareholders attending the 2026 Annual General Meeting of Shareholders) of the group of shareholders: Shares
- Corresponding total value by par value: (VND)

Suggest Kien Giang Import-Export Joint Stock Company to nominate:

- 1. Mr./Mrs.:**
ID card/Passport number:.....Issued Date:..... Place of Issue:.....
Permanent address:
Education:..... Major:
Currently owned: (shares)
Corresponding total value at par value:..... (VND)
- 2. Mr./Mrs.:**
ID card/Passport number:..... Issued Date:..... Place of Issue:.....
Permanent address:
Education:..... Major:
Currently owned: (shares)
Corresponding total value at par value:..... (VND)
- 3. Mr./Mrs.:**
ID card/Passport number:..... Issued Date:..... Place of Issue:.....

Permanent address:

Education:..... Major:

Currently owned: (shares)

Corresponding total value at par value:..... (VND)

As a candidate to join the Board of Directors of Kien Giang Import-Export Joint Stock Company for the term 2026 – 2031.

Thank you very much!

Enclosed documents:

- Copy of CCCD/Passport/Permanent residence registration.
- Candidate's resume.
- Qualifications certifying cultural qualifications and professional qualifications (if any).

....., date..... Month 2026

Representative of the group of
shareholders nominated

(Sign, stamp and specify full name)

LIST OF SHAREHOLDERS
ATTACHED TO THE REQUEST FOR NOMINATION OF THE
GROUP OF SHAREHOLDERS

(according to the sample)

ST T	Full nam e	ID CARD/PASSPORT/BUSINES S REGISTRATION	Permanen t address	Numbe r of shares owned (as of the DS closing date)	Signature of shareholders/signature , stamp if it is an organization
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
....					
....					
.....					
.....					
Total					

TEAM MEETING MINUTES

NOMINATION OF CANDIDATES TO THE BOARD OF DIRECTORS

KIEN GIANG IMPORT-EXPORT JSC FOR THE TERM 2026 - 2031

- Pursuant to the Charter of Organization and Operation of Kien Giang Import-Export Joint Stock Company.

- Pursuant to the Regulations on nomination of members of the Board of Directors of Kien Giang Import-Export Joint Stock Company for the term 2026 – 2031.

Today,/...../2026, in, we are shareholders of Kien Giang Import-Export Joint Stock Company, jointly holding shares (*in words: shares*), accounting for% of the Company's voting shares, are listed below:

STT	Shareholder Name	ID CARD/PASSPORT/BUSINESS REGISTRATION	Address	Shares Ownership	Sign and specify your full name
1					
2					
3					
4					
5					
	Total				

We unanimously appoint:

Mr./Mrs.:

ID card/Passport number:..... Issued Date:..... Place of Issue:.....

Permanent address:

Act as a team representative to carry out nomination procedures in accordance with the Regulations on participation in nomination to the Board of Directors of Kien Giang Import-Export Joint Stock Company for the term 2026 – 2031.

And unanimously nominate the following candidates to the Board of Directors:

1. Mr./Mrs.:

ID card/Passport number:.....Issued Date:.....Place of Issue:.....

Permanent address:
Education:..... Major:
Currently owned: (shares)
Corresponding total value at par value:..... (VND)

2. Mr./Mrs.:

ID card/Passport number:..... Issued Date:..... Place of Issue:.....
Permanent address:
Education:..... Major:
Currently owned: (shares)
Corresponding total value at par value:..... (VND)

3. Mr./Mrs.:

ID card/Passport number:..... Issued Date:..... Place of Issue:.....
Permanent address:
Education:..... Major:
Currently owned: (shares)
Corresponding total value at par value:..... (VND)

This record was made at hour, date /.../..... in
.....

....., date..... months.... 2026

Nominees for team representatives
(Sign, stamp and specify full name)



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

Address: 85-87 Lac Hong, Rach Gia Ward, An Giang Province

Phone: (0297) 3863 491 Website: www.kigimex.com.vn

WRITTEN REQUEST FOR SELF-NOMINATION

MEMBER OF THE BOARD OF DIRECTORS FOR THE TERM 2026 – 2031

To: Kien Giang Import-Export Joint Stock Company

- My name is:
 - ID card/passport/business registration number:..... Issued Date:..... Place of Issue:.....
 - Legal representative (if any):
 - Number of shares owned (As of the closing date of the list of shareholders attending the 2026 Annual General Meeting of Shareholders):..... Shares
 - Corresponding total value by par value: Copper
- Request Kien Giang Import-Export Joint Stock Company to nominate myself to the Board of Directors of Kien Giang Import-Export Joint Stock Company for the term 2026 – 2031.

If I am elected as a member of the Board of Directors by the shareholders, I would like to bring all my capacity and enthusiasm to contribute to the development of Kien Giang Import-Export Joint Stock Company.

Thank you very much!

Enclosed documents:

- Copy of CCCD/Passport/Permanent residence registration.
- Candidate's resume.
- Certificate of cultural qualifications and professional qualifications.

....., date..... Month 2026

Self-nominators

(Sign, stamp and specify full name)

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

RESUME

(For candidates for the Board of Directors)

Full name :

Candidates : **Board Members**

<i>Full name:</i>	
<i>Gender:</i>	
<i>Date of Birth:</i>	
<i>Place of Birth:</i>	
<i>CMND/CCCD:</i>	, date of issue:, place of issue:
<i>Nationality:</i>	
<i>Permanent Address:</i>	
<i>Contact Number:</i>	
<i>Qualifications:</i>	
<i>Work experience:</i> + <i>From to</i> + <i>From to</i> + <i>From to</i> + <i>From to</i>	
<i>Current working positions at the Company:</i>	
<i>Positions currently held at other organizations:</i>	
<i>Benefits related to the Company (if any):</i>	
<i>Number of shares held (as of 19/3/2026):</i> shares, accounting for% of charter capital
+ <i>Ownership Representative:</i> shares, accounting for% of charter capital
+ <i>Individual Owner:</i> shares, accounting for% of charter capital
<i>Holding commitments (if any)</i>	
<i>Related persons holding shares of the Company:</i>	1. Relationship:, Name of Individual/Organization: Hold: shares, accounting for% of charter capital.

	<p>2. Relationship:, Name of individual/organization:</p> <p>Hold: shares, accounting for% of charter capital.</p>
--	--

I assure you that the above testimony is completely true, if it is wrong, I am fully responsible before the law and commit to perform my duties honestly if elected as a member of the Board of Directors.

....., *date.... months.... 2026*

The declarant signs and clearly states his full name



**KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY
ANNUAL GENERAL MEETING OF SHAREHOLDERS IN 2026**

Sample

**BOARD ELECTION VOTES
TERM 2026 – 2031
DELEGATE CODE: KGM.....**

Full name of delegate:
Number of shares owned: Shares
Number of authorized shares: Shares
Total number of representative shares: Shares
Total number of votes: Votes

I agree to the Election of the Board of Directors for the term 2026 - 2031 as follows:

ST T	Full name of candidate	Vote evenly (for candidates)	Number of votes (for each candidate)
1			
2			
3			
4			
5			

Instructions:

1. Delegates elect the maximum number of candidates equal to the number of elected candidates.
2. If the votes are stacked for one or more candidates, the delegates shall check the box "Vote evenly" of the corresponding candidates.
3. If the number of votes is uneven for many candidates, the delegates shall clearly write the number of votes in the box "Number of votes" of the corresponding candidates.

Date ... month ... 2026

DELEGATE
(Sign and Specify full name)



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

Address: 85-87 Lac Hong, Rach Gia Ward, An Giang Province

Phone: (0297) 3863 491 Website: www.kigimex.com.vn

APPLICATION FOR NOMINATION

CONTROLLER FOR THE TERM 2026 – 2031

(Applicable to shareholders)

To: Kien Giang Import-Export Joint Stock Company

- Shareholder's name:
- ID card/passport/business registration number:..... Issued Date:.....
Place of Issue:.....
- Legal representative (if any):
- Number of shares owned (As of the time of closing the list of shareholders to attend the 2026 Annual General Meeting of Shareholders): Shares
- Corresponding total value according to par value: (VND)

Request Kien Giang Import-Export Joint Stock Company to nominate:

1. Mr./Mrs.:

ID card/Passport number:.....Issue Date:..... Place of Issue:.....

Permanent address:

Education:..... Major:

Currently owned: (shares)

Corresponding total value at par value:..... (VND)

2. Mr./Mrs.:

ID card/Passport number:.....Issued Date:..... Place of Issue:.....

Permanent address:

Education:..... Major:

Currently owned: (shares)

Corresponding total value at par value:..... (VND)

3. Mr./Mrs.:

ID card/Passport number:..... Issued Date:..... Place of Issue:.....

Permanent address:

Education:..... Major:

Currently owned: (shares)

Corresponding total value at par value:..... (VND)

As a candidate for Controller of Kien Giang Import-Export Joint Stock Company for the term 2026 – 2031.

Thank you very much!

Enclosed documents:

- Copy of CCCD/Passport/Permanent residence registration.
- Candidate's resume.
- Qualifications certifying cultural qualifications and professional qualifications (if any).

....., date..... months.... 2026

Nominator

(Sign, stamp and specify full name)



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

Address: 85-87 Lac Hong, Rach Gia Ward, An Giang Province

Phone: (0297) 3863 491 Website: www.kigimex.com.vn

APPLICATION FOR NOMINATION

CONTROLLER FOR THE TERM 2026 – 2031

(Applicable to shareholder groups)

To: Kien Giang Import-Export Joint Stock Company

- Representative of the shareholder group:
- ID card/passport/business registration number:..... Issued Date:.....
Place of issue: (attached to the list of shareholder groups)
- Number of shares owned (as of the time of closing the list of shareholders attending the 2026 Annual General Meeting of Shareholders) of the group of shareholders: Shares
- Corresponding total value by par value: (VND)

Suggest Kien Giang Import-Export Joint Stock Company to nominate:

1. Mr./Mrs.:

ID card/CCCD/Passport number:..... Issued Date:.....

Place of Issue:.....

Permanent address:

Education:..... Major:

Currently owned: (shares)

Corresponding total value at par value:..... (VND)

2. Mr./Mrs.:

ID card/CCCD/Passport number:..... Issued Date:.....

Place of Issue:.....

Permanent address:

Education:..... Major:

Currently owned: (shares)

Corresponding total value at par value:..... (VND)

3. Mr./Mrs.:

ID card/ID card/Passport number:..... Issued Date:.....

Place of Issue:.....

Permanent address:

Education:..... Major:

Currently owned: (shares)

Corresponding total value at par value:..... (VND)

As a candidate to join the Supervisory Board of Kien Giang Import-Export Joint Stock Company for the term 2026 – 2031.

Thank you very much!

Enclosed documents:

- Copy of CCCD/Passport/Permanent residence registration.
- Candidate's resume.
- Qualifications certifying cultural qualifications and professional qualifications (if any).

....., date..... Month 2026

Representative of the group of
shareholders nominated

(Sign, stamp and specify full name)

LIST OF SHAREHOLDERS
ATTACHED TO THE REQUEST FOR NOMINATION OF THE
GROUP OF SHAREHOLDERS

STT	Full name	CCCD/PASSPORT Business Registration	Permanent address	Number of shares owned for 06 consecutive months (as of the closing date of DS)	Signature of shareholders/signature, stamp if it is an organization
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
....					
....					
....					
....					
Total					

TEAM MEETING MINUTES
NOMINATION OF CANDIDATES TO JOIN THE SUPERVISORY BOARD
KIEN GIANG IMPORT-EXPORT JOINT STOCK COMPANY FOR THE
TERM 2026 – 2031

- Pursuant to the Charter of Organization and Operation of Kien Giang Import-Export Joint Stock Company.
- Pursuant to the Regulation on nomination of Controllers of Kien Giang Import-Export Joint Stock Company for the term 2026 – 2031.

Today,/...../....., at, we are shareholders of Kien Giang Import-Export Joint Stock Company, together holding shares (*in words*: shares), accounting for% of the Company's voting shares, are listed below:

STT	Shareholder Name	ID CARD/PASSPORT/BUSINESS REGISTRATION	Address	Shares Ownership	Sign and specify your full name
1					
2					
3					
4					
5					
	Total				

We unanimously appoint:

Mr./Mrs.:

ID card/Passport number:..... Issued Date:..... Place of Issue:.....

Permanent address:

Act as a representative of the group to carry out nomination procedures in accordance with the Regulations on participation in nomination to the Supervisory Board of Kien Giang Import-Export Joint Stock Company for the term 2026 – 2031.

And unanimously nominate the following candidates to join the Supervisory Board:

1. Mr./Mrs.:

ID card/Passport number:..... Issued Date:.....

Place of Issue:.....

Permanent address:

Education:..... Major:

Currently owned: (shares)

Corresponding total value at par value:..... (VND)

2. Mr./Mrs.:

ID card/Passport number:..... Issued Date:.....

Place of Issue:.....

Permanent address:

Education:..... Major:

Currently owned: (shares)

Corresponding total value at par value:..... (VND)

3. Mr./Mrs.:

ID card/Passport number:..... Issued Date:.....

Place of Issue:.....

Permanent address:

Education:..... Major:

Currently owned: (shares)

Corresponding total value at par value:..... (VND)

This record was made at time, date /.../2026 at.....

.....

....., date..... Month 2026

Nominees for team representatives

(Sign, stamp and specify full name)



KIEN GIANG IMPORT EXPORT JOINT STOCK COMPANY

Address: 85-87 Lac Hong, Rach Gia Ward, An Giang Province

Phone: (0297) 3863 491 Website: www.kigimex.com.vn

**WRITTEN REQUEST FOR SELF-NOMINATION
CONTROLLER FOR THE TERM 2026 – 2031**

To: Kien Giang Import-Export Joint Stock Company

- My name is:
- ID card/passport/business registration number:..... Issued Date:..... Place of Issue:.....
- Legal representative (if any):
- Number of shares owned (As of the time of closing the list of shareholders attending the 2026 Annual General Meeting of Shareholders): Shares
- Corresponding total value by par value: (VND)

Request Kien Giang Import-Export Joint Stock Company to nominate myself to the Supervisory Board of Kien Giang Import-Export Joint Stock Company for the term 2026 – 2031.

If I am elected as a Controller by the shareholders, I would like to bring all my capacity and enthusiasm to contribute to the development of Kien Giang Import-Export Joint Stock Company.

Thank you very much!

Enclosed documents:

- Copy of CCCD/Passport/Permanent residence registration.
- Candidate's resume.
- Certificate of cultural qualifications and professional qualifications.

....., date..... Month 2026
Self-nominators
(Sign, stamp and specify full name)

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

RESUME

(For candidates for the Board of Supervisors)

Full name :

Candidates : **Controller**

<i>Full name:</i>	
<i>Gender:</i>	
<i>Date of Birth:</i>	
<i>Place of Birth:</i>	
<i>CMND/CCCD:</i>	, date of issue:, place of issue:
<i>Nationality:</i>	
<i>Permanent Address:</i>	
<i>Contact Number:</i>	
<i>Qualifications:</i>	
<i>Work experience:</i> + <i>From</i> to	
+ <i>From</i> to	
+ <i>From</i> to	
<i>Current working positions at the Company:</i>	
<i>Positions currently held at other organizations:</i>	
<i>Benefits related to the Company (if any):</i>	
<i>Number of shares held (as of 19/3/2026):</i> shares, occupying % of charter capital
+ <i>Ownership Representative:</i> shares, occupation..... % of charter capital
+ <i>Individual Owner:</i> shares, occupation..... % of charter capital
<i>Holding commitments (if any)</i>	
<i>Related persons holding shares of the Company:</i>	1. Relationship:, Individual/Organization Name: Hold: shares, accounting for% of charter capital.
	2. Relationship:, Individual/Organization Name: Hold: shares, accounting for% of charter capital.

I assure you that the above testimonies are completely true, if they are wrong, I am fully responsible before the law and commit to perform their duties honestly if elected as a Controller.

....., *date... months... 2026*

The declarant signs and clearly states his full name



**KIEN GIANG IMPORT EXPORT JOINT STOCK
ANNUAL GENERAL MEETING OF SHAREHOLDERS IN 2026**

Mẫu

**ELECTION VOTES FOR THE SUPERVISORY BOARD
TERM 2026 - 2031
DELEGATE CODE: KGM**

Full name of delegate:
Number of shares owned: Shares
Number of authorized shares: Shares
Total number of representative shares: Shares
Total number of votes: Votes

I agree to the Election of the Supervisory Board for the term 2026-2031 as follows:

STT	Full name of candidate	Vote evenly (for candidates)	Number of votes (for each)
1			
2			
3			

Instructions:

1. Delegates elect the maximum number of candidates equal to the number of elected candidates.
2. If the votes are stacked for one or more candidates, the delegates shall check the box "Vote evenly" of the corresponding candidates.
3. If the number of votes is uneven for many candidates, the delegates shall clearly write the number of votes in the box "Number of votes" of the corresponding candidates.

Date ... month ... 2026

DELEGATE

(Sign and Specify full name)