



KIEN GIANG TRADING JOINT STOCK COMPANY

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AGENDA
ANNUAL GENERAL MEETING OF SHAREHOLDERS 2026
(Opening at 08h00, June 09th, 2026)

Time	Content	Presided over / Implemented by
07h30-08h00	<ul style="list-style-type: none">- Welcome Delegates and Shareholders;- Check Shareholder status, distribute Voting Cards, Voting Ballots, and Meeting materials	Organizing Committee and Shareholder Status Check Committee
08h00-08h15	<ul style="list-style-type: none">- Report on the results of Shareholder status check	Shareholder Status Check Committee
	<ul style="list-style-type: none">- Opening remarks and reasons for the meeting- Introduction and approval of the Presidium and the Ballot Counting Committee- Introduction of the Secretariat.	Organizing Committee
	<ul style="list-style-type: none">- Approval of the Meeting Regulations- Approval of the Meeting Agenda.	Presidium
08h15-08h30	Proposals to the General Meeting: <ul style="list-style-type: none">- Report of the Board of Directors (BOD) on 2025 performance and 2026 orientation	Presidium
08h30-10h1	<ul style="list-style-type: none">- Report of the Supervisory Board for 2025	Supervisory Board
	<ul style="list-style-type: none">- Audited Financial Statements for 2025- Submission for approval of the 2025 Audited Financial Statements	Chief Accountant
	<ul style="list-style-type: none">- Submission for approval of the 2026 Business Plan.- Submission for the 2025 Profit Distribution Plan and 2026 Profit Distribution Plan.- Submission for approval of Remuneration for the BOD, Supervisory Board, and BOD Secretary in 2025 and the 2026	Presidium



Time	Content	Presided over / Implemented by
	Remuneration Plan.	
	- Submission for the selection of the Independent Audit Firm for the 2026 Financial Statements	Supervisory Board
	Remarks from the Capital Owner Representative	Capital Owner
	Discussion and Voting on Proposals: - Instructions on voting procedures - Shareholders cast their Voting Ballots	Presidium / Ballot Counting Committee
10h10-10h30	- Recess - Ballot counting - Ballot Counting Committee performs its duties	Ballot Counting Committee
10h30-10h40	Announcement of ballot counting results	Ballot Counting Committee
10h40-11h00	- Approval of the Meeting Minutes - Approval of the General Meeting Resolution - Closing of the Meeting	Presidium / Secretariat





An Giang, June 9, 2026

WORKING REGULATIONS
2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS
KIEN GIANG TRADING JOINT STOCK COMPANY

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

Pursuant to Law No. 76/2025/QH15 dated June 17, 2025, amending and supplementing a number of articles of Law on Enterprises No. 59/2020/QH14;

Pursuant to the Charter of Kien Giang Trading Joint Stock Company;

The 2026 Annual General Meeting of Shareholders (AGM) of Kien Giang Trading Joint Stock Company shall be organized and conducted in accordance with the following Working Regulations:

Article 1. Objectives

1. To ensure that the procedures, codes of conduct, and voting at the General Meeting of Shareholders (GMS) of Kien Giang Trading Joint Stock Company are conducted in compliance with regulations and successfully.

2. To ensure that the GMS Resolutions reflect the unified will of the GMS, meet the aspirations and interests of Shareholders, and comply with the law.

Article 2. Scope and Subjects of Application

1. **Subjects:** All Shareholders, authorized representatives, and guests attending the GMS must comply with these Regulations, the Company's Charter, and current legal provisions.

2. **Scope:** *These* Regulations apply to the organization of the 2026 Annual General Meeting of Shareholders of Kien Giang Trading Joint Stock Company.

Article 3. Definition of Terms/Abbreviations

- Company : Kien Giang Trading Joint Stock Company.
- BOD : Board of Directors.
- SB : Supervisory Board.
- Organizing Committee : The Organizing Committee.
- GMS : General Meeting of Shareholders.
- Delegates : Shareholders or authorized representatives.

Article 4. Conditions for Conducting the GMS

1. The GMS shall be conducted when the number of attending Shareholders

represents more than 50% of the total voting shares.

2. If the first meeting does not meet the requirements, a second meeting must be convened within 30 days. The second meeting shall be conducted if attending Shareholders represent at least 33% of the total voting shares.

3. If the second meeting fails, a third meeting must be convened within 20 days. The third meeting shall be conducted regardless of the total number of voting shares represented.

4. Only the GMS has the right to decide on changes to the meeting agenda attached to the meeting invitation¹.

Article 5. Delegates Participating in the 2026 AGM

1. All Shareholders of the Company named in the list finalized as of April 17, 2026, are entitled to attend the GMS. They may attend in person or authorize a representative to attend on their behalf. The authorization must be made in writing in accordance with civil law and must clearly state the name of the authorized individual or organization and the number of authorized shares. In cases where more than one authorized representative is appointed as per legal regulations, the number of shares authorized for each representative must be clearly specified.

2. Upon entering the meeting hall, Delegates must arrive on time and complete registration procedures with the Organizing Committee. Delegates must sit in the positions or areas designated by the Organizing Committee. Throughout the GMS, Delegates must comply with the instructions of the Chairperson, maintain civilized and polite conduct, and preserve order during the Meeting.

3. Delegates are responsible for maintaining confidentiality and strictly adhering to the regulations on the use and preservation of documents. Copying, recording, or providing materials to individuals outside the Meeting is prohibited without the prior permission of the Presidium.

Article 6. Guests at the 2026 AGM

1. Guests include management positions of the Company, invited guests, and members of the Meeting Organizing Committee who are not Shareholders and have not received authorization from any Shareholder of the Company but are invited to attend the Meeting.

2. Guests shall not participate in speaking at the Meeting, except when invited by the Chairperson, or when they have registered in advance with the Organizing Committee and received approval from the Chairperson.

Article 7. The Presidium

1. The Presidium consists of 03 members, including 01 Chairperson and 02 members. The Chairman of the BOD shall serve as the Chairperson of the Meeting. The Presidium shall conduct the affairs of the Meeting in accordance

¹ Pursuant to Article 142 of the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020.

with the content and agenda planned and approved by the BOD prior to the Meeting.

2. Duties of the Presidium:

a) Direct the activities of the GMS according to the agenda planned by the BOD and approved by the GMS;

b) Guide the Delegates and the GMS in discussing the items included in the agenda;

c) Present drafts and conclude necessary matters for the GMS to vote upon;;

d) Respond to issues requested by the GMS;

đ) Resolve issues arising throughout the duration of the Meeting.

3. Working Principles of the Presidium:

The Presidium shall work on the principles of collective leadership and democratic centralism, and decisions shall be made by majority rule.

Article 8. The Secretariat

1. The Secretariat consists of 02 members nominated by the Meeting Steering Committee and approved by the GMS. The Secretariat is responsible to the Presidium and the GMS for its duties and operates under the direction of the Presidium.

2. Duties of the Secretariat:

a) Assist the Presidium in verifying the status of Shareholders and authorized representatives (when necessary);

b) Support the Presidium in announcing draft documents, conclusions, GMS Resolutions, and notices from the Presidium to Shareholders upon request;

c) Receive and review Question Forms from Shareholders and submit them to the Presidium for decision;

d) Record fully and truthfully the entire proceedings of the Meeting, including matters approved by Shareholders or noted issues, into the Meeting Minutes;

đ) Draft Resolutions on the matters approved at the Meeting.

Article 9. Shareholder Status Check Committee

1. The Shareholder Status Check Committee consists of 03 members, including 01 Head and 02 members appointed by the Meeting Steering Committee. The Committee is responsible to the Presidium and the GMS for its duties.

2. Duties of the Shareholder Status Check Committee:

a) The Committee is responsible for verifying the eligibility and attendance status of Shareholders and authorized representatives attending the meeting;

b) The Head of the Shareholder Status Check Committee shall report to the

GMS on the status of attending Shareholders and the fulfillment of conditions for conducting the GMS so that the Meeting may proceed.

Article 10. Ballot Counting Committee: Rights and Obligations

1. The Ballot Counting Committee consists of 01 Head and 04 members, nominated by the Meeting Steering Committee and approved by the GMS prior to the Meeting.

2. The Ballot Counting Committee has the right to establish an assisting team to fulfill its duties.

3. The Ballot Counting Committee must ensure the integrity of the ballot counting process and is held accountable to the Shareholders for any violations or errors.

4. Duties of the Ballot Counting Committee:

- Provide instructions on the use of Voting Cards and Voting Ballots;
- Inspect and supervise the voting process of Shareholders and authorized representatives;
- Report the voting results (Ballot Counting Minutes) before the Meeting.

Article 11. Discussions at the Meeting

1. Principles:

a) Discussions shall only be conducted within the allotted time and must be limited to the matters presented in the GMS agenda and content;

b) Delegates who wish to provide comments or ask questions must register their content in the "Question Form" and submit it to the Meeting Secretariat;

c) The Secretariat will arrange the Shareholders' Question Forms in the order of registration and transfer them to the Presidium;

d) Delegates who wish to speak or debate must raise their hands and may only speak upon the approval of the Presidium. Each Delegate shall speak for no more than 05 minutes; the content must be concise and avoid repetition.

2. Responding to Delegates' Opinions:

a) Based on the Delegates' Question Forms, the Chairperson or a member designated by the Chairperson will provide responses to the Delegates' opinions;

b) In the event of time constraints, questions that have not been answered directly at the Meeting will be responded to by the Company in writing.

Article 12. Voting to approve matters at the General Meeting

1. Principles:

a) All matters within the agenda and content of the Meeting must be publicly discussed and voted upon by the GMS;

b) Voting Cards and Voting Ballots are printed and stamped with a corporate seal by the Company and distributed directly to Delegates at the Meeting (attached

to the GMS document kit). Each Delegate is issued one Voting Card and one Voting Ballot. The Voting Card and Voting Ballot clearly state the Delegate's ID code, full name, number of owned shares, and number of authorized shares entitled to vote;

c) The forms of voting to approve matters at the 2026 AGM are as follows:

- Voting by show of Voting Cards: This form is used to approve matters such as: Working Regulations of the Meeting; Meeting Agenda; approval of Meeting Minutes, GMS Resolutions, and other contents at the Meeting (if any);

- Voting by filling out Voting Ballots: This form is used to approve the content of Submissions/Proposals at the Meeting.

2. Voting Methods:

a) Delegates perform their voting by choosing "Approve", "Disapprove", or "No Opinion" on a matter put to a vote by raising their Voting Cards or marking their choices on the corresponding Voting Ballots according to the regulations;

b) When voting by show of Voting Cards, the front of the card must be raised high towards the Presidium. If a Delegate does not raise the card in all three calls for "Approve", "Disapprove", or "No Opinion", it shall be considered an "Approve" vote for that matter. If a Delegate raises the card more than once for a single matter, the vote shall be considered invalid. For this method, members of the Shareholder Status Check Committee/Ballot Counting Committee will record the Delegate ID and corresponding number of votes for each category: "Approve", "Disapprove", "No Opinion", and invalid;

c) When voting by filling out Voting Ballots, for each item, Delegates select one of the three pre-printed options ("Approve", "Disapprove", "No Opinion") by marking "X" or "V" in their chosen box. After completing all voting items, Delegates place their ballots into the sealed ballot boxes as instructed by the Ballot Counting Committee. Voting Ballots must include the Delegate's signature and full name.

3. Validity of Voting Ballots:

a) Valid Voting Ballots:

- Must be the pre-printed form issued by the Organizing Committee, bearing the Company's seal in the upper left corner, with no erasures, corrections, or damage (torn/crumbled). No content other than what is prescribed for the ballot should be added, and it must contain a signature above the full hand-written name of the Delegate.

- For the voting content (Submissions), a vote is valid when the Delegate marks only one (01) out of the three (03) voting boxes.

b) Invalid Voting Ballots:

- Are ballots not following the official form issued by the Organizing Committee, ballots without the Company's seal, or those with erasures, corrections, or additional unauthorized content.

- Voting content (Submissions) is invalid if it does not comply with the regulations for a valid vote.

4. Voting Rules and Conditions for Approval of GMS Resolutions:

a) One (01) share is equivalent to one voting right. Each Delegate representing one or more voting rights will be issued a Voting Card and a Voting Ballot.

b) As of the record date (April 17, 2026), the total number of shares of the Company is 36,473,833 shares, equivalent to 36,473,833 voting rights;

c) Matters put to a vote at the Meeting shall only be approved if they receive the affirmative vote of Shareholders owning more than 50% of the total voting rights of all attending Shareholders. In certain cases, the approval threshold must be at least 65% of the total voting rights of all attending Shareholders, as specifically stipulated in the Law on Enterprises or the Company's Charter.

5. Recording Voting Results:

a) The Ballot Counting Committee is responsible for collecting the Voting Ballots;

b) The Ballot Counting Committee will verify the number of "Approve", "Disapprove", and "No Opinion" votes for each item and is responsible for recording and reporting the voting results (Ballot Counting Minutes) at the GMS.

Article 13. Meeting Minutes and GMS Resolutions

The Meeting Minutes and GMS Resolutions must be read and approved prior to the adjournment of the Meeting.

Article 14. Implementation

Shareholders, authorized representatives, and guests attending the Meeting must strictly comply with the Working Regulations of the GMS. Depending on the specific severity of any violation of these Regulations, the Presidium will consider and apply appropriate disciplinary measures in accordance with the Company's Charter and the Law on Enterprises.

These Regulations shall take effect immediately upon being approved by the 2026 Annual General Meeting of Shareholders of Kien Giang Trading Joint Stock Company.

ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN

Nguyen Thanh Tung

**BOARD OF DIRECTORS' REPORT
FISCAL YEAR 2025 OPERATING RESULTS
AND BUSINESS PLAN FOR FISCAL YEAR 2026**

**Part I
FISCAL YEAR 2025 OPERATING RESULTS**

1. Overview of Operating Environment

In 2025, the global socio-economic environment remained highly complex and unpredictable, driven by intensifying strategic competition and geopolitical risks, armed conflicts in multiple regions, the United States Government's implementation of reciprocal tariff measures, the proliferation of technical trade barriers and protectionist policies, significant appreciation in gold prices, and persistent volatility in foreign exchange rates. These factors collectively exerted adverse pressure on the Vietnamese business community¹, including Kien Giang Trading Joint Stock Company (KTC). Global economic growth, while moderating, remained relatively stable at 3.3%², providing a broadly supportive macroeconomic backdrop.

Domestically, macroeconomic fundamentals remained sound, with inflation contained at 3.31%. Vietnam effectively leveraged opportunities presented by the global environment and achieved its growth targets; the investment and business climate continued to improve. The Government enacted a series of decisive and flexible policy measures to address economic headwinds and support businesses and households – including accelerating public investment disbursement with priority accorded to infrastructure, and extending the 2% VAT reduction. Notwithstanding these measures, operating conditions across the broader corporate sector remained challenging.

For KTC specifically, the Philippine Government's temporary suspension of rice imports effective 1 September 2025 through mid-December 2025, persistent foreign exchange volatility, and the continued EU "Yellow Card" warning on Vietnamese seafood – which undermined export competitiveness – created

¹Source: General Statistics Office – Ministry of Finance: In 2025, 114,400 enterprises suspended operations temporarily (up 14.3% YoY); 76,900 ceased operations pending dissolution (up 0.9% YoY); 35,900 completed dissolution procedures (up 66.1% YoY).

²Source: Assessment reports of the World Trade Organization (WTO), International Monetary Fund (IMF), and World Bank (WB).

significant headwinds for export operations. In addition, increases in raw material costs and periodic localised supply shortages impaired production capacity, generated unplanned expenditures, and disrupted the Company's overall production and business (P&B) planning.

2. Board of Directors: Composition and Meetings

2.1 Board of Directors Composition

The Board of Directors (BOD) of Kien Giang Trading Joint Stock Company (KTC) comprises eight (8) members, chaired by Mr. Nguyen Thanh Tung, with Mr. Dang Hong Toan serving as Vice Chairman, supported by six (6) Board Members.

In 2025, changes in BOD personnel arose due to operational requirements. The BOD convened two (2) Extraordinary General Meetings of Shareholders (EGMs) to remove two (2) BOD members and elect two (2) replacement members. These measures preserved BOD stability and ensured continuity of unified, timely and effective leadership and governance – particularly in implementing General Meeting of Shareholders (GMS) Resolutions. The BOD discharged all responsibilities in full compliance with applicable legislation, the Company's Charter, and the BOD's Operating Regulations.

2.2 Board of Directors Meetings

In 2025, amid the challenging global and domestic operating environment – characterised by strategic competition and geopolitical risks that materially burdened the business community, particularly export-oriented enterprises, with heightened costs – the BOD operated under considerable governance pressure. During the year, the BOD convened four (4) in-person meetings (*details in Appendix No. 01*). In addition, the BOD provided timely policy directions in response to proposals from Management through twenty-three (23) written consultation procedures conducted in accordance with statutory requirements.

All BOD meetings and written consultation procedures were conducted in strict accordance with applicable legislation, KTC's Charter, and the BOD's Operating Regulations, ensuring prompt resolution of matters within the BOD's authority as raised by the CEO in the course of P&B operations.

As a diversified manufacturing and trading enterprise operating in highly competitive markets, KTC requires timely identification and capitalisation of business opportunities. The BOD provided timely strategic direction, enabling Management to implement appropriate operational adjustments to the P&B plan and deploy strategies calibrated to prevailing market conditions. To achieve targets, objectives and development milestones – particularly P&B key performance indicators – the BOD maintained close alignment with Management across all operations, providing timely guidance to resolve challenges and establishing flexible, appropriate governance mechanisms to support Management in fulfilling its mandate.

FY2025 marked KTC's eighth year of operations as a joint-stock company and was characterised by material adverse impacts arising from geopolitical

instability and strategic competition. Nonetheless, KTC successfully met all key performance indicators and plans approved by the GMS, achieved effective cash flow and cost management, maximised the efficient utilisation of capital and human resources, avoided operational risk events, and maintained sound financial health.

2.3 BOD Resolutions and Decisions Issued

In 2025, the BOD issued twenty-six (26) Resolutions and thirty-two (32) Decisions within its authority. All were adopted on the basis of absolute consensus among BOD members, in the overarching interests of the Company, its Shareholders and Investors, and in furtherance of the Company's strategic development objectives. *Specifically:*

- Organisational and human resources matters: 8 Resolutions, 14 Decisions.
- Production and business operations: 10 Resolutions, 13 Decisions.
- Other matters: 8 Resolutions, 5 Decisions.

(Details provided in Appendix No. 02)

3. FY2025 Operating Results

Notwithstanding the exceptionally challenging operating environment, KTC's P&B performance for FY2025 is highly commendable, *specifically:*

No.	Indicator	Unit	2025 Plan	2025 Actual	% vs. Plan	YoY Growth/(Decline)
1	Total Revenue	VND bn	5,345	5,379	100.7%	108.7%
1.1	Petroleum Revenue	VND bn	2,985	2,994	100.3%	103.4%
1.2	Rice Revenue	VND bn	1,832	1,801	98.3%	126.7%
1.3	Canned Food Revenue	VND bn	527	585	111.0%	92.4%
2	Pre-tax Profit	VND bn	23.6	30.9	131.0%	131.5%
2.1	Petroleum Segment	VND bn	9.96	18.5	185.8%	162.4%
2.2	Rice Segment	VND bn	9.74	8.2	84.3%	106.6%
2.3	Canned Food Segment	VND bn	3.90	4.2	107.7%	95.3%
3	Sales Volume					
3.1	Petroleum (all grades)	M ³	170,500	176,806	103.7%	111.1%
3.2	Rice (all varieties)	Tonnes	164,300	151,173	92.0%	156.0%
3.3	Canned Food (all types)	Containers	443	408	92.0%	92.2%

Source: Audited Financial Statements for Fiscal Year 2025

All three principal financial indicators (Total Revenue, Pre-tax Profit, and Sales Volume) exceeded budget and recorded strong year-on-year growth. Most notably, Pre-tax Profit achieved 131% of budget, representing 31.5% year-on-year growth, reflecting the high level of determination, agility and operational capability of the BOD and Management.

All business segments maintained sound operational safety and stability, supported by effective synergies within the integrated business system. The petroleum segment was a standout performer, with pre-tax profit reaching 185.8% of budget and recording 62.4% year-on-year growth; the KTCFOOD brand retained the “National Brand” award for the third consecutive year. The commercial trading and rice export segment delivered pre-tax profit at 84.3% of budget but nonetheless achieved 6.6% year-on-year growth. The real estate segment is focused on implementing the Provincial People’s Committee’s directive regarding recovery of the 67.5-hectare New Urban Development Project in Phu Quoc and the return of invested capital to the Company.

The consolidated results across all business segments contributed to the Company’s overall outperformance against assigned profit targets, fulfilment of State obligations and corporate social responsibilities, preservation of employment and income for employees, and the safeguarding of the interests of the Company, its Shareholders and Investors.

4. Statement of Financial Position as at 31 December 2025

No.	Item	Unit	Beginning of Period	End of Period
I	Total Assets	VND bn	1,282	1,389.7
1	Current Assets	VND bn	873	1,001.4
2	Non-current Assets	VND bn	409	388.3
II	Total Equity And Liabilities	VND bn	1,282	1,389.7
1	Total Liabilities	VND bn	879	978.7
1.1	Current Liabilities	VND bn	879	978.7
1.2	Non-current Liabilities	VND bn	0	0
2	Owners' Equity	VND bn	403	411
2.1	Charter Capital	VND bn	364.7	364.7
2.2	Development Investment Fund	VND bn	19.0	21.3
2.3	Undistributed Post-tax Profit	VND bn	19.7	25.0

Source: Audited Financial Statements for Fiscal Year 2025

5. Profit Appropriation and Distribution

5.1 Appropriation and Distribution of FY2024 Profit: In accordance with the Resolution of the 2025 Annual General Meeting of Shareholders, KTC distributed

a cash dividend to shareholders at a rate of 4% of Charter Capital; allocated 10% of post-tax profit to the Development Investment Fund; allocated 12% of post-tax profit to the Bonus and Welfare Fund; and paid bonuses to all managers and employees. The remaining undistributed profit of approximately VND 300 million was fully transferred to the Development Investment Fund.

5.2 *Proposed Appropriation and Distribution of FY2025 Profit:* In accordance with Proposal No. ____/TTr-KTC-BOD dated ____/____/2026, the BOD will present this matter to the GMS for approval at today's meeting.

6. Remuneration of BOD Members, Supervisory Board Members, and BOD Secretary

Pursuant to the Resolution of the 2025 Annual General Meeting of Shareholders, the BOD disbursed remuneration totalling VND 624,000,000, *specifically:*

- Vice Chairman of the BOD: VND 7,000,000/person/month \times 12 months \times 1 person = VND 84,000,000.
- BOD Members: VND 5,000,000/person/month \times 12 months \times 6 persons = VND 360,000,000.
- Supervisory Board Members: VND 3,000,000/person/month \times 12 months \times 4 persons = VND 144,000,000.
- BOD Secretary: VND 3,000,000/person/month \times 12 months \times 1 person = VND 36,000,000.

7. Supervisory Oversight of the CEO and Senior Management

In accordance with applicable legislation and KTC's Charter, the BOD effectively discharged its supervisory function over the CEO and Senior Management, providing timely policy directions to facilitate Management's operational execution.

The BOD maintained continuous oversight of compliance with GMS and BOD Resolutions and Decisions; monitored Management's operational activities; and provided timely support to Management in addressing challenges arising from the unfavourable external environment³, particularly in relation to export operations. The BOD worked closely alongside Management to issue flexible and appropriate strategic decisions aligned with the Company's safe, efficient and sustainable development objectives, and directed effective operational risk control. By leveraging the individual responsibilities and expertise of each BOD member, major issues and complex economic transactions within the BOD's authority as raised by the CEO were resolved efficiently and expeditiously.

Management conducted and managed P&B activities in full compliance with GMS resolutions and BOD directives, and regularly reported to and sought BOD

³The Government of the Philippines – Vietnam's largest rice export market, accounting for approximately 40%–42.6% of total rice export turnover – temporarily suspended rice imports from 1 September 2025 through mid-December 2025.

guidance on P&B performance, financial position, and other corporate matters as stipulated in the Charter and internal regulations, enabling the BOD to provide timely and authoritative direction.

With respect to the 67.5-hectare New Urban Development Project in Phu Quoc and the Ha Tien Border Economic Zone Project: Management has diligently implemented BOD directives and those of the Provincial People's Committee and relevant line ministries, ensuring timely reporting and full provision of required information and documentation to competent authorities. However, due to certain procedural matters outside KTC's jurisdiction, the Company continues to await guidance from the relevant government departments.

In relation to financial investments, the BOD regularly monitored the activities of KTC's designated capital representatives at subsidiary and associate companies, providing timely guidance to enable them to fulfil their responsibilities in accordance with applicable regulations. Pursuant to Decision No. 1006/QD-UBND dated 23 April 2020 of the Chairman of the Provincial People's Committee⁴, the KTC Equitisation Steering Committee issued Decision No. 63/QD-KTC dated 29 May 2020, adjusting the charter capital of Kien Giang Trading and Services Company Limited (now KTS) from VND 50 billion to VND 47.020 billion, and mandated the KTC Capital Representative Group at KTS to coordinate with KTS management to implement accordingly.

FY2025 was an exceptionally demanding year; however, through professional acumen, strong management and governance capabilities, and a high degree of unity and resolve, Management reinforced operational discipline, strictly adhered to BOD directives, and deployed decisive and targeted measures to respond to emerging conditions – successfully delivering on P&B objectives assigned by the GMS and BOD, generating tangible value for the Company, protecting shareholder and investor interests, and ensuring stable employment and income for employees. The BOD highly commends Management's efforts and the employees' solidarity, determination, initiative and creativity in achieving operational targets and plans. The BOD extends its sincere appreciation to all Shareholders for their continued trust and support, and to valued customers for their loyalty to KTC.

Part II

FISCAL YEAR 2026 BUSINESS PLAN

1. Macroeconomic Outlook

⁴Decision No. 1006/QD-UBND dated 23 April 2020 of the Chairman of the Kien Giang Provincial People's Committee (now An Giang Provincial People's Committee) approving the financial settlement, equitisation costs, redundancy support for displaced workers, proceeds from State-owned share sales, and the actual value of the State's equity interest in Kien Giang Tourism and Trading One-Member Company Limited (now KTC) at the date of formal conversion to a joint-stock company.

In 2026, global economic growth is forecast to decelerate amid ongoing geopolitical and trade tensions. Significant structural adjustments in economic, trade and investment relationships among major economies are anticipated, with consequential impacts on freight and logistics costs, petroleum prices, food commodity markets, and global financial markets⁵. The United States Government's imposition of an additional 15% import tariff will pose a material challenge for enterprises, particularly exporters. Nonetheless, global demand for rice is projected to continue rising, with world rice trade estimated at approximately 60.6 million tonnes, representing a significant opportunity for Vietnam.

The Vietnamese Government has set ambitious growth targets (with scenarios of up to 10%)⁶, underpinned by macroeconomic stability, inflation control, and the maintenance of Vietnam's leading export position⁷. These projections present both opportunities and challenges for the Vietnamese business community.

For KTC, continued effective leveraging of competitive advantages and timely deployment of appropriate business strategies across segments offers prospects for stable operations and further growth.

2. BOD Activity Plan for FY2026

- Convene the 2026 Annual General Meeting of Shareholders and present for GMS approval all matters within the GMS's decision-making authority.

- On the basis of targets and plans approved by the GMS, provide strategic direction and guidelines to enable Management to formulate specific operational plans and strategies to meet P&B targets, mitigate the adverse impact of global geopolitical instability, strengthen risk management controls, safeguard financial soundness, and optimise profitability.

- Convene regular and extraordinary BOD meetings to deliberate and approve Company performance reports. Continue to effectively discharge the BOD's supervisory function over compliance with internal regulations and GMS/BOD resolutions and decisions, and provide timely and effective direction for their implementation.

- Review, revise, supplement and update corporate governance policies, procedures and regulations to align with new legislation and regulatory requirements, and to reflect prevailing P&B conditions; issue new policies and regulations to ensure rigorous, systematic and compliant corporate governance.

- Drive modernisation and enhance the effectiveness of corporate governance, increase the application of information technology and digital transformation in governance processes, strengthen legal risk management and

⁵Source: VietnamPlus.

⁶Source: VietnamPlus.

⁷With respect to rice exports: Vietnam focuses on the premium rice, aromatic rice, and low-emission rice segments.

operational risk control, manage P&B and financing costs effectively, improve capital efficiency and overall resource utilisation; develop and strengthen organisational capacity with human capital as the central focus, streamline the organisational structure, enhance workforce skills, productivity and quality, and improve overall P&B efficiency. Ensure stable employment and improved material and non-material welfare for employees.

- Continue to refine the management structure in line with current P&B conditions and requirements; develop a professional, specialised, high-quality human resource development strategy to improve workforce productivity and quality.

- Direct enhanced market research and analysis activities to develop appropriate market expansion strategies, identifying key and high-potential target markets to ensure effective P&B performance.

- Prioritise the implementation of the Company's asset and financial restructuring programme.

3. FY2026 Business Plan

No.	Indicator	Unit	2025 Actual	2026 Plan	2026 Plan vs. 2025 Actual
1	Total Revenue	VND bn	5,379	5,939	110.4%
2	Pre-tax Profit	VND bn	30.9	25	80.9%
3	Sales Volume Targets:				
3.1	Petroleum (all grades)	M ³	176,806	185,700	105.0%
3.2	Rice (all varieties)	Tonnes	151,173	165,300	109.3%
3.3	Canned Food (all types)	Containers	408	350	85.9%
4	Dividend Payout Ratio	%	4%	≥4% of Charter Capital	100%

4. Implementation Strategies

– *Petroleum Trading*: The petroleum trading business faces increasing headwinds from global price volatility, margin compression, tightening regulatory oversight, and the broader energy transition. Key strategic measures include: diversifying supply sources and optimising inventory management; growing ancillary revenues within the distribution network (lubricants and related products) to support overall profitability; researching automated retail systems to reduce and optimise operating costs; preparing for the launch of E10 biofuel trading from 1 June 2026⁸; ensuring strict regulatory compliance; adopting optimal procurement and pricing strategies aligned with the regulatory price cycle under Decree No. 80/2023/ND-CP, Government Resolution No. 36/NQ-CP dated 6 March 2026, and Government Resolution No. 55/NQ-CP dated 19 March 2026; maintaining

⁸Pursuant to Circular No. 50/2025/TT-BCT dated 7 November 2025 of the Ministry of Industry and Trade, prescribing the roadmap for mandatory blending of biofuels with conventional fuels in Vietnam.

absolute safety of personnel and assets; effectively implementing ISO-5S standards; and accelerating the upgrading and renovation of physical infrastructure and commercial branding to enhance customer appeal.

– *Commercial Trading and Rice Export*: Commercial trading and rice export activities are undergoing significant transformation driven by intensifying international competition, elevated quality standards, and price volatility. Key strategic measures include: developing the KTC rice brand with focus on premium quality over volume; consolidating traditional market positions while researching new export markets; implementing flexible business strategies aligned with Philippine import policies while intensifying market development in China; closely monitoring global trade conditions to assess logistics service impacts; maintaining adequate stockpiles of quality-compliant inventory; deploying proactive and responsive trading execution to enhance competitiveness; effectively developing the domestic market in parallel with export activities; and improving the operational efficiency of rice milling, processing and storage facilities to ensure supply chain resilience and effective risk control.

– *Commercial Trading and Canned Food Export*: The canned food trading and export business benefits from favourable structural tailwinds as global demand for convenient food products continues to grow. However, adaptation to evolving food safety requirements, traceability standards and market dynamics is essential. Key strategic measures include: protecting brand reputation; identifying core products with stable demand and high economic value to expand margins; upgrading physical infrastructure and adopting new technologies to meet food safety requirements and market-specific certification standards; strengthening quality inspection and monitoring and controlling raw material usage; ensuring adequate supplies of compliant raw materials to maintain stable production and grow volumes; researching new export markets; and diversifying the product portfolio to serve multiple customer segments, strengthen competitiveness, and increase domestic sales volumes.

– *Financial Management and Financial Investment*: In an environment of interest rate and foreign exchange volatility, rising cost of capital and reduced market predictability, key strategic measures include: enhancing financial management capabilities and forecasting, particularly in relation to foreign exchange movements and cash flow management; leveraging information technology to improve financial monitoring, control and management; effective cost management to optimise performance; restructuring, managing and efficiently deploying capital resources to accelerate capital turnover, reduce cost pressures and improve liquidity; proactively securing capital to meet P&B requirements under all circumstances; and divesting from underperforming associate investments to recycle capital into core business activities.

– *Real Estate*: Proactively engaging with relevant State management authorities to expedite resolution of procedural matters related to the Provincial People's Committee's directives concerning the 67.5-hectare New Urban Development

Project in Phu Quoc and the Ha Tien Border Economic Zone Project, with a view to recovering invested capital.

– *Human Resource Management*: Management will streamline the organisational structure and optimise workforce deployment in alignment with individual competencies and professional strengths; promote training and self-development initiatives to enhance skills, productivity and quality; cultivate a professional, efficient and results-oriented work culture with both broad and specialist expertise. Management will review workforce headcount across the Company to facilitate personnel deployment, rotation and the appointment of management and professional staff in accordance with operational requirements. The Company will fully implement all statutory employee entitlements and policies, with particular attention to remuneration and benefits, ensure equitable wage and income distribution, and maintain a safe, modern and inclusive working environment to foster long-term employee engagement and commitment to the Company's development.

– *Other Priority Operational Matters*: Strengthen internal audit and compliance activities across business units covering procurement processes, goods receipt and dispatch, inventory management, and document flow management; organise professional training programmes in sales operations, sales and marketing, and cash and inventory management.

While FY2026 presents a range of fundamental opportunities, significant challenges are anticipated from ongoing geopolitical instability, escalating conflicts in the Middle East, and the Russia-Ukraine armed conflict. Nonetheless, with a deep sense of responsibility to our Shareholders – the Company's true owners – the BOD, Management and all employees of KTC are united in their determination to meet and exceed all P&B targets and objectives approved by the GMS.

On behalf of the Board of Directors of Kien Giang Trading Joint Stock Company, I extend my sincere gratitude to all Shareholders for their continued trust, support and partnership, and look forward to your ongoing engagement and collaboration in the period ahead.

We wish all delegates and shareholders the very best of health, and extend our warmest wishes for the success of KTC's 2026 Annual General Meeting of Shareholders.

We appreciate your continued trust and support.

ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN



**APPENDIX NO. 01 SUMMARY OF BOARD OF DIRECTORS'
MEETINGS**

(Attached to Report No. 30/BC-KTC-HĐQT, dated 09/4/2026)

Stt	BOD Member	Position	Number of Meetings Attended	Attendance Rate
1	Mr. Nguyen Thanh Tung	Chairman	04	100%
2	Mr. Dang Hong Toan (oined from April 18, 2025, replacing Mr. Vo Van Tan)	Vice Chairman	04	100%
3	Mr. Dang Van Lanh (Joined from April 18, 2025, replacing Mr. Pham Van Hoang)	Member cum CEO	04	100%
4	Mr. Nguyen Duy An	Member	04	100%
5	Ms. Vo Thi Huong Giang	Member	04	100%
6	Mr. Trinh Quoc Viet	Member	04	100%
7	Mr. Vo Thai Son (Participated until December 25, 2025)	Member	03	75%
8	Mr. Pham Ngoc Tan (Joined from December 25, 2025, replacing Mr. Vo Thai Son)	Member	01	25%
9	Mr. Phung Phuong Quang	Member	04	100%

Appendix No. 02
Resolutions/Decisions issued by the Board of Directors
(Attached to Report No. 30/BC-KTC-HDQT, dated 09/6/2026)

No.	Resolution/Decision No.	Date	Content
01	08/NQ-KTC-HDQT	02/01/2025	Resolution (Res.) approving the adjustment of the KTC Representative to negotiate, discuss, approve, and sign the Credit Agreement with Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Kien Giang Branch.
02	09/NQ-KTC-HDQT	02/01/2025	Res. approving the adjustment of the KTC Representative to negotiate, discuss, approve, and sign the Credit Agreement with Vietnam International Commercial Joint Stock Bank (VIB) - Can Tho Branch.
03	10/NQ-KTC-HDQT	02/01/2025	Res. approving the adjustment of the KTC Representative to negotiate, discuss, approve, and sign the Credit Agreement with Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Kien Giang Branch.
04	11/NQ-KTC-HDQT	02/01/2025	Res. approving the adjustment of the KTC Representative to negotiate, discuss, approve, and sign the Credit Agreement with Military Commercial Joint Stock Bank (MB) - Can Tho Branch.
05	12/NQ-KTC-HDQT	02/01/2025	Res. approving the adjustment of the KTC Representative to negotiate, discuss, approve, and sign the Credit Agreement with Tien Phong Commercial Joint Stock Bank (TPBank) - An Giang Branch.
06	13/NQ-KTC-HDQT	02/01/2025	Res. approving the adjustment of the KTC Representative to negotiate, discuss, approve, and sign the Credit Agreement with Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Kien Giang Branch.
07	14/NQ-KTC-HDQT	02/01/2025	Res. approving the adjustment of the KTC Representative to negotiate, discuss, approve, and sign the Credit Agreement with Southeast Asia Commercial Joint Stock Bank (SeABank) - Kien Giang Branch.
08	15/QĐ-KTC-HDQT	17/02/2025	Decision (Dec.) on the termination of the KTC capital representative at Saigon - Phu Quoc Joint Stock Company (Mr. Nguyen Thanh Tung).
09	16/QĐ-KTC-HDQT	17/02/2025	Dec. on the appointment of the KTC capital representative at Saigon - Phu Quoc Joint Stock

No.	Resolution/Decision No.	Date	Content
			Company (Mr. Nguyen Thanh Cong).
10	17/QĐ-KTC-HDQT	17/02/2025	Dec. on the termination of the KTC representative participating in the Supervisory Board of Saigon - Phu Quoc Joint Stock Company (Mr. Dang Van Lanh).
11	18/QĐ-KTC-HDQT	17/02/2025	Dec. on the appointment of the KTC representative participating in the Supervisory Board of Saigon - Phu Quoc Joint Stock Company (Ms. Huynh Kim Oanh).
12	19/QĐ-KTC-HDQT	17/02/2025	Dec. on the termination of the KTC capital representative at Kien Giang School Book and Equipment Joint Stock Company (Mr. Pham Van Hoang).
13	20/QĐ-KTC-HDQT	17/02/2025	Dec. on the appointment of the KTC capital representative at Kien Giang School Book and Equipment Joint Stock Company (Ms. Vo Thi Huong Giang).
14	21/QĐ-KTC-HDQT	17/02/2025	Dec. on the termination of the KTC representative participating in the Supervisory Board of Kien Giang School Book and Equipment Joint Stock Company (Mr. Tran Thanh Sang).
15	22/QĐ-KTC-HDQT	17/02/2025	Dec. on the appointment of the KTC representative participating in the Supervisory Board of Kien Giang School Book and Equipment Joint Stock Company (Ms. Pham Thi Ngoc Hanh).
16	28/NQ-KTC-HDQT	06/3/2025	Res. on organizing the Extraordinary General Meeting of Shareholders 2025.
17	29/QĐ-KTC-HDQT	13/3/2025	Dec. on consolidating the Council for review of grassroots-level initiatives of KTC.
18	30/QĐ-KTC-HDQT	13/3/2025	Dec. on consolidating the Emulation and Commendation Council of KTC.
19	31/QĐ-KTC-HDQT	13/3/2025	Dec. on consolidating the Council for assessing the capacity of rice suppliers under the KTC Rice Supply Business Regulations.
20	32/QĐ-KTC-HDQT	13/3/2025	Dec. on consolidating the KTC Shareholder Relations Team.
21	33/QĐ-KTC-HDQT	13/3/2025	Dec. on consolidating the Management Board of the 67.5ha Project - Phu Quoc in Duong Dong Ward, Phu Quoc City, Kien Giang Province (now Phu Quoc Special Zone, An Giang Province).

No.	Resolution/Decision No.	Date	Content
22	35/QĐ-KTC-HDQT	08/4/2025	Dec. on establishing the Steering Committee for organizing the Extraordinary and Annual General Meeting of Shareholders 2025.
23	36/QĐ-KTC-HDQT	08/4/2025	Dec. on establishing the Advisory, Assisting, and Serving Subcommittee for the Extraordinary and Annual General Meeting of Shareholders 2025.
24	38/NQ-KTC-HDQT	28/3/2025	Res. approving the credit loan limit at Military Commercial Joint Stock Bank (MB) - Can Tho Branch (VND 200 billion).
25	41/NQ-KTC-ĐHĐCĐ	18/4/2025	Res. of the Extraordinary General Meeting of Shareholders 2025.
26	43/NQ-KTC-HDQT	18/4/2025	Res. on approving the election results for Vice Chairman of the Board of Directors of KTC for Mr. Dang Hong Toan.
27	49/NQ-KTC-HDQT	21/4/2025	Res. approving the credit loan limit at Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Kien Giang Branch (VND 500 billion).
28	51/NQ-KTC-HDQT	22/4/2025	Res. organizing the Annual General Meeting of Shareholders 2025.
29	52/NQ-KTC-HDQT	23/4/2025	Res. approving the total credit limit balance at Banks for the 2025 plan year (VND 1,190 billion).
30	53/QĐ-KTC-HDQT	28/4/2025	Dec. on establishing the KTC Salary Council.
31	55/QĐ-KTC-HDQT	16/5/2025	Dec. on sending a Member of the Board of Directors of KTC for a business trip to Thailand (Mr. Nguyen Duy An).
32	56/QĐ-KTC-HDQT	16/5/2025	Dec. on sending a Member of the Board of Directors of KTC for a business trip to China (Mr. Dang Van Lanh).
33	61/NQ-KTC-HDQT	29/5/2025	Res. approving the credit loan limit at Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Kien Giang Branch (VND 150 billion).
34	63/NQ-KTC-ĐHĐCĐ	26/6/2025	Res. of the Annual General Meeting of Shareholders 2025.
35	65/QĐ-KTC-HDQT	04/7/2025	Dec. on sending the Deputy General Director of KTC for a business trip to China (Mr. Nguyen Thành Công).

No.	Resolution/Decision No.	Date	Content
36	67/QĐ-KTC-HDQT	15/7/2025	Dec. on sending the Chairman of the Board of Directors of KTC for a business trip to the Russian Federation and the Republic of Belarus (Mr. Nguyen Thanh Tung).
37	69/NQ-KTC-HDQT	01/7/2025	Res. approving the credit loan limit at Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Kien Giang Branch (VND 300 billion).
38	70/QĐ-KTC-HDQT	18/7/2025	Dec. on sending the Deputy General Director of KTC for a business trip to China (Mr. Nguyen Thành Công), replacing Decision No. 65/QĐ-KTC-HDQT dated 04/7/2025.
39	72/NQ-KTC-HDQT	18/7/2025	Res. on issuing the Non-cash Payment Regulations of KTC.
40	73/QĐ-KTC-HDQT	18/7/2025	Dec. on issuing the Non-cash Payment Regulations of KTC.
41	74/QĐ-KTC-HDQT	23/7/2025	Dec. on sending the General Director of KTC for a business trip to the Federal Republic of Germany (Mr. Dang Van Lanh).
42	75/QĐ-KTC-HDQT	23/7/2025	Dec. on sending the Deputy General Director of KTC for a business trip to the Federal Republic of Germany (Mr. Nguyen Duy An).
43	77/QĐ-KTC	31/7/2025	Dec. on adjusting several articles and clauses of Decision No. 63/QĐ-KTC dated 29/5/2020 of the Steering Committee for Equitization of Kien Giang Tourism - Trading MTV Co., Ltd.
44	83/NQ-KTC-HDQT	19/8/2025	Res. approving the amendment and supplementation of several contents of the KTC Financial Management Regulations.
45	84/QĐ-KTC-HDQT	19/8/2025	Dec. on the amendment and supplementation of several contents of the KTC Financial Management Regulations.
46	85/NQ-KTC-HDQT	19/8/2025	Res. approving the adjustment, amendment, and supplementation of the KTC Salary Payment Regulations.
47	86/QĐ-KTC-HDQT	19/8/2025	Dec. on the adjustment, amendment, and supplementation of the KTC Salary Payment Regulations.
48	90/NQ-KTC-HDQT	10/9/2025	Res. on changing the KTC seal sample according to the new administrative boundaries of An Giang province.
49	94/NQ-KTC-HDQT	30/10/2025	Res. on organizing the 2nd Extraordinary General Meeting of Shareholders 2025.

No.	Resolution/Decision No.	Date	Content
50	95/QĐ-KTC-HDQT	03/11/2025	Dec. on sending the General Director of KTC for a business trip to Thailand (Mr. Dang Van Lanh).
51	97/NQ-KTC-HDQT	10/11/2025	Res. approving the amendment and supplementation of the KTC Rice Supply Business Regulations.
52	98/QĐ-KTC-HDQT	10/11/2025	Dec. on the amendment and supplementation of the KTC Rice Supply Business Regulations.
53	102/NQ-KTC-HDQT	12/11/2025	Res. approving the credit loan limit at Vietnam International Commercial Joint Stock Bank (VIB) - Can Tho Branch (VND 350 billion).
54	103/QĐ-KTC-HDQT	17/11/2025	Dec. on sending the Deputy General Director of KTC for a business trip to Thailand (Mr. Nguyen Duy An).
55	104/QĐ-KTC-HDQT	26/11/2025	Dec. on sending the Head of the Supervisory Board of KTC for a business trip to Japan (Ms. Nguyen Thi Bach Duong).
56	108/QĐ-KTC-HDQT	17/12/2025	Dec. on consolidating the Council for assessing the capacity of Rice Suppliers under the KTC Rice Supply Business Regulations.
57	110/NQ-KTC-ĐHĐCĐ	25/12/2025	Res. of the 2nd Extraordinary General Meeting of Shareholders 2025.
58	112/NQ-KTC-HDQT	26/12/2025	Res. approving the directional plan for key production and business targets for 2026.

**REPORT OF THE BOARD OF SUPERVISORS
TO THE ANNUAL GENERAL MEETING OF SHAREHOLDERS 2026**

Pursuant to the Law on Enterprises; the Charter of Kien Giang Trading Joint Stock Company (“KTC”);

Pursuant to Resolution No. 63/NQ-KTC-AGM dated 26 June 2025 of the Annual General Meeting of Shareholders 2025;

Pursuant to the Regulations on the operation of the Board of Supervisors and relevant regulations;

Pursuant to the 2025 consolidated financial statements audited by AFC Vietnam Auditing Company Limited;

The Board of Supervisors respectfully submits to the Annual General Meeting of Shareholders 2026 the report on its activities in 2025 as follows:

A. ACTIVITIES OF THE BOARD OF SUPERVISORS IN 2025

I. ACTIVITIES OF THE BOARD OF SUPERVISORS

1. Composition

The Board of Supervisors consists of five members:

1. Ms. Nguyen Thi Bach Duong – Head of the Board of Supervisors
2. Mr. Tran Cong Tam – Supervisor
3. Mr. Nguyen Van Thong – Supervisor
4. Mr. Tran Huu Nghi – Supervisor
5. Mr. Vo Chi Cong – Supervisor

2. Activities of The Board of Supervisors

In 2025, there was a change in the composition of the Board of Supervisors. Ms. Ly Thu Diem ceased to be a member, and Mr. Nguyen Van Thong was elected as a new member at the 2nd Extraordinary General Meeting of Shareholders on 25 December 2025. During 2025, the Board of Supervisors held 4 meetings with full participation of its members. In addition, members regularly exchanged information, documents, and data to support supervision activities.

Key activities included:

- Reviewing and approving the Board of Supervisors' report to the 2025 AGM
- Reviewing the proposal on selecting an independent audit firm approved by the State Securities Commission to audit the 2025 financial statements
- Analyzing and assessing the Company's performance in the first half of 2025
- Reviewing Q3 results and 9-month accumulated results, and evaluating the implementation of the 2025 business plan
- Performing other duties in accordance with assigned functions

3. Remuneration and Expenses

Remuneration, salaries, and other expenses of the Supervisors were implemented in accordance with the Company's Charter, AGM resolutions, and relevant regulations.

II. SUPERVISION RESULTS AND FINANCIAL STATEMENT REVIEW

1. Activities of the Board of Directors and Board of Management

In 2025, the Board of Directors (BOD) underwent changes due to personnel adjustments and convened two Extraordinary General Meetings to dismiss and appoint two additional members.

The BOD focused on implementing AGM resolutions and created favorable conditions for achieving business objectives.

The Board of Directors held 4 in-person meetings and conducted 23 written consultations to promptly provide direction on proposals and recommendations from the Board of Management in relation to business operations. The Board issued 26 Resolutions and 32 Decisions within its authority. All resolutions and decisions were adopted based on unanimous consensus of the Board members, primarily covering business strategy, organizational structure, and other matters relating to corporate governance and management. Such resolutions complied with the procedures and regulations set out in the Law on Enterprises, the Company's Charter, and the Internal Corporate Governance Regulations, and were aligned with the orientations approved by the General Meeting of Shareholders.

The Board of Management has implemented the Resolutions/Decisions of the General Meeting of Shareholders and the Board of Directors in accordance with its functions and authority, and in compliance with applicable laws and the Company's Charter. In 2025, the Board of Management made significant efforts to address challenges in business operations, while proactively identifying, evaluating, and

proposing suitable business opportunities to the Board of Directors in line with the Company's actual conditions, with a view to maximizing benefits for the Company, its shareholders, and investors.

In managing and operating business activities, the Board of Management consistently focused on improving the Company's governance system based on the principles of fairness, transparency, and professionalism, while optimizing costs to enhance competitiveness and maximize profitability, with a strong commitment to achieving and exceeding the business targets approved by the Annual General Meeting of Shareholders 2025.

2. Financial Statements and Business Performance

The Company's financial statements for 2025 were prepared in accordance with prevailing Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime, and were audited by AFC Vietnam Auditing Company Limited. Based on the auditor's opinion, the parent company financial statements and the Group's consolidated financial statements for 2025 fairly present, in all material respects, the financial position of the Company as at 31 December 2025, as well as its results of operations and cash flows for the year then ended, in compliance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Regime, and relevant legal regulations governing the preparation and presentation of the parent company and consolidated financial statements.

2.1 Business Performance

The Company's consolidated business performance is as follows:

- + Total revenue reached VND 6,011.31 billion, up 9.11% year-on-year.
- + Consolidated profit before tax amounted to VND 43.49 billion, up 47.31% year-on-year.

The parent company's performance has largely fulfilled the business targets approved by the Annual General Meeting of Shareholders 2025, as follows:

- + Revenue reached VND 5,392.04 billion, achieving 100.9% of the plan and increasing by 8.7% year-on-year.
- + Profit as at 31 December 2025 amounted to VND 30.91 billion, achieving 131% of the annual plan and increasing by 31.5% compared to 2024.

Indicator	2025 Plan	2025 Actual	2024 Actual	% Actual / Plan 2025	YoY Growth/(Decline)
1. Revenue from sales of goods and services rendered	5.344,59	5.392,04	4.959,95	100,9%	108,7%
2. Less deductions	-	12,62	11,25		112,2%
3. Net revenue from sales of goods and services rendered	5.344,59	5.379,42	4.948,70	100,7%	108,7%
4. Cost of goods sold	5.094,07	5.150,69	4.753,75	101,1%	108,4%
5. Gross profit from sales of goods and services rendered	250,53	228,73	194,95	91,3%	117,3%
6. Financial income	3,00	25,37	28,16	845,6%	90,1%
7. Financial expenses	37,69	38,13	41,59	101,2%	91,7%
- in which: interest expense	-	29,85	36,21		82,4%
8. Selling expenses	148,82	135,59	116,95	91,1%	115,9%
9. General and administration expenses	43,56	48,15	48,95	110,5%	98,4%
10. Operating profit	23,46	32,23	15,62	137,4%	206,3%
11. Other income	0,19	1,13	8,05	596,8%	14,0%
12. Other expenses	0,05	2,44	0,17	4885,0%	1451,1%
13. Profit from other activities	0,14	(1,31)	7,88	-942,3%	-16,6%
14. Accounting profit before tax	23,60	30,91	23,50	131,0%	131,5%
15. Current corporate income tax expenses	4,72	5,90	3,77	124,9%	156,3%
16. Deferred corporate income tax expenses	-	-	-		
17. Net profit after tax	18,88	25,02	19,73	132,5%	126,8%

2.2. Financial Position of the Company as at 31 December 2025

No.	Indicator	Unit	31/12/2025	
			Parent company	Conso- lidated
I	Total Assets	VND bn	1.389,71	1.432,92
1	- Current Assets	VND bn	1.001,42	1.040,82
2	- Non-current Assets	VND bn	388,29	392,10
II	Total Equity And Liabilities	VND bn	1.389,71	1.432,92
1	- Liabilities	VND bn	978,67	1.006,81
2	- Owner's Equity	VND bn	411,04	426,11
III	Capital Structure			
1	- Liabilities / Total Equity And Liabilities	%	70,42%	70,26%
2	- Owner's Equity / Total Equity And Liabilities	%	29,58%	29,74%
3	- Liabilities / Owner's Equity	Time	2,38	2,36
IV	Liquidity Ratios			
1	- Current Ratio	Time	1,02	1,03
2	- Quick Ratio	Time	0,38	0,41
V	Profitability			
	Profit after Tax	VND bn	25,02	36,01
1	- Profit rate / Revenue	%	0,47%	0,60%
2	- Profit rate / Average Total Assets	%	1,8%	2,61%
3	- Profit rate / Average Equity	%	6,1%	8,61%

- In terms of asset and capital structure: The debt-to-equity ratio has remained high over the years, indicating the Company's continued reliance on borrowings and external funding.

- Liquidity indicators: The current ratio and quick ratio have improved and are currently maintained at safe levels.

- Efficiency indicators: The Company has preserved shareholders' equity and maintained growth in business performance.

2.3 Financial investment activities:

Unit: VND bn

No.	Indicator	Investment Value	Ownership (%)	Dividends Received in 2025	Provision for Impairment in 2025	Financial Investment Results in 2025
A	Subsidiaries	46,04			(2,24)	2,24
1	Kien Giang Trading – Service Joint Stock Company	46,04	97,91		(2,24)	2,24
B	Associates	76,88		5,84		5,84
1	Kien Giang Canned Food Joint Stock Company	19,57	38,08	3,88		3,88
2	Kien Giang School Equipment and Books Joint Stock Company	3,75	20,00			
3	Kien Giang Petroleum Company Limited	53,56	49,00	1,96		1,96
C	Other Long-term Financial Investments	11,67			5,76	(5,76)
1	Sai Gon Phu Quoc Joint Stock Company	7,56	11,62		5,76	(5,76)
2	Ha Tien 1 Cement Joint Stock Company	0,34	12,00			
3	Sabeco Joint Stock Company	0,03				
4	Kien Giang Tourism Joint Stock Company	0,50				
5	Ngo Quyen Seafood Processing Export Joint Stock Company	3,24	15,00			
Tổng cộng		134,59		5,84	3,52	2,32

The Company's financial investment activities generated a profit of VND 2.32 billion. This included dividend income of VND 5.84 billion (Kien Giang Canned Food Joint Stock Company: VND 3.88 billion; Kien Giang Petroleum Company Limited: VND 1.96 billion). Provision for impairment of investment in Saigon Phu Quoc Joint Stock Company amounted to VND 5.76 billion, while a reversal of provision for investment in Kien Giang Trading and Services Joint Stock Company amounted to VND 2.24 billion.



B. ISSUES HANDLED IN 2025 & RECOMMENDATIONS AND WORK PLAN FOR 2026

1. ISSUES HANDLED IN 2025

Outstanding issues relating to incomplete investments are as follows:

+ Ha Tien bonded warehouse: VND 31.29 billion. Following Conclusion Notice No. 1239/TB-VP dated 24 November 2023 and the Board of Directors' conclusion in Minutes No. 01/BB-KTC-HĐQT dated 19 January 2024, the Board of Management has proactively worked with relevant departments and authorities to coordinate implementation. The Provincial People's Committee has agreed in principle to reimburse the Company for the investment costs based on the proposal of the Department of Finance, equivalent to the carrying value recorded in the accounting books. Relevant departments are currently reviewing and completing documentation to submit to competent authorities for approval of the reimbursement plan.

+ 67.5-hectare urban area project – Phu Quoc: Pursuant to the Board of Directors' conclusion in Minutes No. 36/BB-KTC-HĐQT dated 24 June 2024, the Board of Management engaged an audit firm to determine the project's investment value as at 30 June 2025 for reimbursement by the State. To date, the Company has completed the audit report and submitted two reports to the Standing Committee of the Provincial People's Committee and the inter-agency task force for consideration. However, the Company has not yet received official feedback from competent authorities to proceed with the next steps.

+ Export rice processing plant – Kinh 7 (Tan Hiep): (starting price: VND 11.8 billion; carrying amount: VND 6.11 billion) – the auction was unsuccessful. At the meeting on 19 August 2025, the Board of Directors authorized the Company's management to determine an appropriate timing and actively seek potential buyers to re-organize the auction at a suitable time, aiming to optimize the selling price in line with market conditions and the Board's direction.

2. Recommendations

The business results achieved reflect the strong commitment and efforts of the Board of Directors, the Board of Management, and all employees in implementing the 2025 business plan approved by the General Meeting of Shareholders, despite the challenging economic environment affected by geopolitical instability, prolonged armed conflicts, strategic competition among major powers, and protectionist trade and tariff policies. The Company's core businesses, including rice exports, canned food, and petroleum trading, have faced significant challenges, which may continue into 2026. Based on the above, the Board of Supervisors

proposes the following recommendations to the Board of Directors and the Board of Management:

- Real estate operations: Continue directing relevant departments to coordinate with authorities in relation to the Ha Tien Border-Gate Economic Zone Project and the 67.5-hectare Phu Quoc Urban Area Project in line with the Provincial People's Committee's direction, in order to expedite capital recovery.

- Further enhance inventory management efficiency; ensure proper storage in compliance with regulations; for raw fish inventory, strengthen monitoring to ensure continuous operation of cold storage facilities, mitigate quality risks, and maintain strict quality control, occupational safety, and food safety standards.

- Strictly comply with the Company's financial management regulations; closely monitor receivables by customer and contract, including detailed aging analysis; fully comply with provisioning requirements; accelerate collection of outstanding receivables to avoid capital appropriation. Long-outstanding and doubtful receivables, including those related to the subsidiary (KTS) and its counterparties/customers, should continue to be actively addressed.

- Continue to dispose of damaged or idle petroleum depots and fixed assets pending liquidation, as well as unresolved investment projects that are no longer viable, in order to avoid waste, recover capital promptly, and reduce financial cost pressures.

- Continue to review and implement restructuring of operations and capital mobilization for subsidiaries and underperforming business units, and consider divestment from certain low-value or inefficient financial investments.

- Continue reviewing and streamlining the organizational structure to improve labor productivity and enhance operational efficiency.

- Proactively review, update, and improve internal regulations and procedures to strengthen supervision and ensure effectiveness and efficiency in management and operations, mitigate risks, and enhance cost control toward reducing operating expenses.

3. Work plan for 2026:

Based on the duties of the Board of Supervisors as stipulated in the Company's Charter and the Regulations on the operation of the Board of Supervisors, the Board of Supervisors proposes the following work plan for 2026:

- To supervise the implementation of resolutions and decisions of the General Meeting of Shareholders, the Board of Directors, and the Company;

- To oversee the assignment and execution of the Company's business plan;
- To review the financial statements and submit reports to the Board of Directors;
- To propose the selection of an independent audit firm to audit the Company's financial statements;
- To attend meetings of the Board of Directors to monitor business operations;
- To perform other duties in accordance with its functions and responsibilities.

The above constitutes the report on the activities of the Board of Supervisors in 2025 and the work plan for 2026, which is respectfully submitted to the Annual General Meeting of Shareholders 2026 for approval.

Recipients:

- Shareholders;
- Board of Directors;
- Board of Management;
- Departments/Divisions/
Subsidiaries;
- Filed at: Administration,
Office, Board of Supervisors.

**ON BEHALF OF THE BOARD OF
SUPERVISORS**



NGUYEN THI BACH DUONG

**KIEN GIANG TRADING
JOINT STOCK COMPANY**

No.: 32/TTr-KTC-BOD

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

An Giang, April 09, 2026

SUBMISSION

Re: Approval of the Audited Financial Statements for Fiscal Year 2025

To: The General Meeting of Shareholders of Kien Giang Trading
Joint Stock Company.

Pursuant to Point b, Clause 2, Article 15 of the Company's Charter, which stipulates the rights and obligations of the General Meeting of Shareholders in approving the Company's annual audited financial statements,

The Board of Directors of Kien Giang Trading Joint Stock Company hereby respectfully submits to the General Meeting of Shareholders for approval the audited financial statements for the fiscal year ended December 31, 2025, which have been audited by AFC Vietnam Auditing Company Limited (the full set of audited financial statements for FY2025 is attached herewith).

The Board of Directors respectfully submits for the consideration and approval of the General Meeting of Shareholders. *hm*

Respectfully submitted.

FOR AND ON BEHALF OF THE BOARD
OF DIRECTORS
CHAIRMAN *hm*



Nguyễn Thanh Tung

Note: The audited financial statements for the fiscal year ended December 31, 2025, audited by AFC Vietnam Auditing Company Limited, have been published on the Company's website at: <https://www.ktcvn.com.vn/vn/bao-cai-tai-chinh.html>



Công ty TNHH Kiểm Toán AFC Việt Nam
AFC Vietnam Auditing Co., Ltd.

Thành viên tập đoàn PKF Quốc tế
Member firm of PKF International

No.: 188/2026/BCKT-HCM.00878



INDEPENDENT AUDITOR'S REPORT

To: **Shareholders, the members of the Board of Management
and the Board of General Directors
KIEN GIANG TRADING JOINT STOCK COMPANY**

We have audited the accompanying financial statements of Kien Giang Trading Joint Stock Company (briefly called "the Company") prepared on 12 March 2026, as set out from page 5 to page 44, which comprise the Balance Sheet as at 31 December 2025, and the Income Statement, and the Cash flows Statement for the fiscal year ended at 31 December 2025, and Notes to the financial statements.

The Board of General Director's Responsibility

The Board of General Directors is responsible for the preparation and true and fair presentation of these financial statements of the Company in accordance with Vietnamese Accounting Standards, accounting regime for enterprise and relevant statutory requirements and for such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

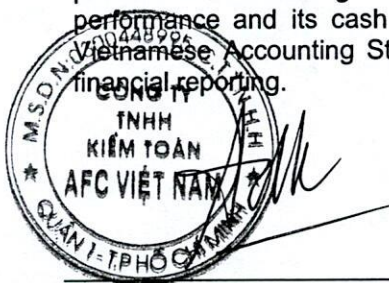
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of General Directors, 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.

Auditor's Opinion

In our opinion, the financial statements give a true and fair view of, in all material respects, the financial position of Kien Giang Trading Joint Stock Company as at 31 December 2025, and of its financial performance and its cash flows for the fiscal year ended at 31 December 2025 in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.



TRANG DẠC NHA
Deputy General Director
Audit Practicing Registration Certificate:
2111-2023-009-1


LAM HOAI NHAN
Auditor
Audit Practicing Registration Certificate:
5907-2023-009-1

Authorized representative
AFC VIETNAM AUDITING COMPANY LIMITED
Ho Chi Minh City, 12 March 2026

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**KIEN GIANG TRADING
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 33 /TTr-KTC-HDQT

An Giang, April 09, 2026

PROPOSAL
Regarding the Approval of the Production and Business Plan for Fiscal
Year 2026

To: The General Meeting of Shareholders of Kien Giang Trading Joint Stock Company.

Pursuant to Point (a), Clause 2, Article 15 of the Charter of Kien Giang Trading Joint Stock Company;

Pursuant to the Minutes of the Board of Directors Meeting of Kien Giang Trading Joint Stock Company (Minutes No. /BB-KTC-HDQT, dated /..... /2026).

Pursuant to the operating results for fiscal year 2025 and the projected market outlook and business environment factors for fiscal year 2026, the Board of Directors hereby submits to the General Meeting of Shareholders for consideration and approval the Production and Business Plan for Fiscal Year 2026, as set out below:

No.	Indicator	Unit	2026 Plan
1	Total Revenue	VND million	5,939,000
2	Pre-tax Profit	VND million	25,000
3	Target Sales Volume:		
3.1	Petroleum (all grades)	M ³	185,700
3.2	Rice (all varieties)	Tonnes	165,300
3.3	Canned Food (all types)	Containers	350
4	Dividend Distribution Plan	%	Not less than 4% of Charter Capital

Respectfully submitted.

ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN



Nguyễn Thanh Tung

**KIEN GIANG TRADING JOINT
STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 34 /TTr-KTC-HDQT

An Giang, April 09, 2026

PROPOSAL
Regarding the Approval of the Production
and Business Plan for Fiscal Year 2026

To: The General Meeting of Shareholders of Kien Giang Trading Joint Stock Company.

Pursuant to Law No. 68/2025/QH15 of the National Assembly, effective 1 August 2025, on the Management and Investment of State Capital in Enterprises;

Pursuant to Decree No. 366/ND-CP dated 31 December 2025 of the Government on the management and investment of state capital in enterprises;

Pursuant to Decree No. 87/2015/ND-CP dated 6 October 2015 of the Government on the supervision of state capital investment in enterprises; financial supervision, operational performance evaluation, and financial disclosure of state-owned enterprises and enterprises with state capital;

Pursuant to Circular No. 200/2015/TT-BTC dated 15 December 2015 of the Ministry of Finance providing guidance on certain matters relating to the supervision of state capital investment in enterprises, financial supervision, operational performance evaluation, and financial disclosure of state-owned enterprises and enterprises with state capital;

Pursuant to Resolution No. 63/NQ-KTC-GMS dated 26 June 2025 of the 2025 Annual General Meeting of Shareholders of Kien Giang Trading Joint Stock Company;

Pursuant to the Audited Financial Statements for fiscal year 2025;

Pursuant to the Minutes of the Board of Directors Meeting of Kien Giang Trading Joint Stock Company (Minutes No. /BB-KTC-HDQT, dated 26 March 2026),

The Board of Directors of Kien Giang Trading Joint Stock Company hereby submits to the General Meeting of Shareholders for consideration and approval the Profit Appropriation Plan for Fiscal Year 2025 and the Proposed Profit Appropriation Plan for Fiscal Year 2026, as set out below:

1. Profit Appropriation Plan for Fiscal Year 2025:

- 1.1 Post-tax profit (PTP) for fiscal year 2025: VND 25,017,256,992
1.2 Total distributable profit: VND 25,017,256,992
1.3 Appropriation to the Development Investment Fund (10% of PTP):
VND 2,501,725,699
1.4 Appropriation to the Bonus and Welfare Fund: VND 7,925,998,093
(equivalent to 1.15 months of actual salary payroll for fiscal year 2025)
1.5 Cash dividend distributed to Shareholders at 4% of Charter Capital:
VND 14,589,533,200
1.6 Retained earnings: VND 0

1.7 The General Meeting of Shareholders hereby authorises the Chief Executive Officer to manage and balance available financial resources to effect the payment of the fiscal year 2025 dividend to Shareholders in accordance with applicable laws and regulations.

(Detailed provisions and notes on the Profit Appropriation Plan for Fiscal Year 2025 are set out in the attached Appendix.)

2. Proposed Profit Appropriation Plan for Fiscal Year 2026:

In accordance with the Production and Business Plan for Fiscal Year 2026, the Board of Directors proposes the following profit appropriation plan for fiscal year 2026:

- Appropriation to the Development Investment Fund: 10% of post-tax profit.
- Appropriation to the Bonus and Welfare Fund: in accordance with applicable regulations and subject to the remaining distributable profit.
- Projected cash dividend payable to Shareholders: not less than 4% of Charter Capital.

The Board of Directors respectfully submits the foregoing for consideration and approval by the General Meeting of Shareholders. *hm*

Respectfully submitted.

ON BEHALF OF THE BOARD OF
DIRECTORS
CHAIRMAN *hm*



Nguyen Thanh Tung

APPENDIX

Detailed Provisions and Explanatory Notes on the 2025 Profit Distribution Plan

(Attached to Submission No.: 34/TTr-KTC-HDQT dated April 09, 2026 regarding the 2025 Profit Distribution Plan and the 2026 Profit Distribution Plan)

1. Specific Provisions

- Pursuant to Clause 3, Article 37 of Decree No. 366/2025/NĐ-CP: *“For enterprises in which the State holds from over 35% to 50% of charter capital, the ownership representative agency shall direct the State capital representative at the enterprise to participate in providing opinions, voting, and making decisions at the General Meeting of Shareholders or Members’ Council on the annual after-tax profit distribution plan, in accordance with the order applicable to enterprises in which the State holds over 50% to less than 100% of charter capital.”*
- Pursuant to Point b, Clause 3, Article 31 of Decree No. 366/2025/NĐ-CP regarding profit distribution for enterprises in which the State holds over 50% to less than 100% of charter capital: *“After-tax profit distribution shall be determined in accordance with the principles set out in Article 29 of Decree No. 366/2025/NĐ-CP, whereby:*

b1) Allocation to the Reward and Welfare Funds shall not exceed three (03) months of actual salary for both funds if actual after-tax profit is not lower than the planned level; or shall not exceed three (03) months of actual salary multiplied by the ratio of actual after-tax profit to planned after-tax profit if actual profit is lower than planned. The monthly actual salary used as the basis for appropriation of the Reward and Welfare Funds shall be determined based on the actual salary of the enterprise in the evaluated year.

b2) The specific annual appropriation to the Development Investment Fund shall be determined based on the enterprise’s investment demand in accordance with its approved annual business plan.”

- Pursuant to Clause 2, Article 29 of Decree No. 366/2025/NĐ-CP: *“The distribution of after-tax profit in accordance with Clause 2, Article 25 of the Law on Management and Investment of State Capital in Enterprises shall be carried out in the following order:*

a) Allocation to the Development Investment Fund for the purpose of expanding production and business operations and supplementing charter capital, as follows:

a1) Where the required amount of the Development Investment Fund, as determined in the approved development strategy or business plan for the following year, is equal to or greater than 50% of after-tax profit, the enterprise shall allocate 50% of after-tax profit to the Development Investment Fund.

a2) Where such requirement is less than 50% of after-tax profit, the allocation shall be made based on actual demand.

b) Allocation to the Reward and Welfare Funds to cover employee incentives and welfare activities, as well as benefits for the ownership representative, controllers, the General Director, and other management positions in accordance with the Company Charter, as follows:

b1) Enterprises classified as Grade A may allocate up to three (03) months of actual salary; Grade B up to two (02) months; and Grade C up to one (01) month. Classification shall be conducted in accordance with Government regulations on supervision of State capital investment, financial supervision, performance evaluation, and financial disclosure of State-owned enterprises.

b2) The monthly actual salary used as the basis shall be determined by dividing the total actual annual payroll by twelve (12) months.

b3) The use of the Reward and Welfare Funds must comply with the prescribed beneficiaries and purposes.

b4) Where the remaining profit after allocation to the Development Investment Fund is insufficient to meet the prescribed allocation to the Reward and Welfare Funds, the enterprise may reduce the allocation to the Development Investment Fund to supplement such funds, provided that the reduction does not exceed the amount allocated to the Development Investment Fund in the fiscal year.

c) Allocation to other funds as prescribed by relevant laws.

d) The remaining profit shall be remitted to the State budget, except where it is used to supplement charter capital or to finance investment projects in accordance with Clause 5 of this Article.

- Pursuant to Clause 2, Article 25 of the Law No. 68/2025/QH15 on Management and Investment of State Capital in Enterprises: *"After-tax profit remaining after the items specified in Clause 1 of this Article shall be distributed as follows:*
 - a) Up to 50% shall be allocated to the Development Investment Fund for expansion of production and business operations and supplementation of charter capital;*
 - b) Up to three (03) months of actual salary shall be allocated to the Reward and Welfare Funds based on enterprise classification results."*
- Pursuant to Point a, Clause 3, Article 30 of Decree No. 87/2015/NĐ-CP: *"For business enterprises, classification shall be determined based on the results of assessment against Criteria 1, 2, 3, and Criterion 4 as prescribed in Clause 1, Article 28 of this Decree, as follows:*
 - An enterprise shall be classified as Grade A if none of the criteria are rated Grade C, and Criteria 2 and 4 are rated Grade A."*
- Pursuant to Clause 1, Article 14 of Circular No. 200/2015/TT-BTC: *Enterprise performance shall be evaluated based on the following criteria:*
 - a) Criterion 1: Total revenue*
 - *Grade A: Actual total revenue is equal to or exceeds the assigned plan.*
 - b) Criterion 2: Return on equity (ROE)*
 - *Grade A: Actual ROE is equal to or exceeds the assigned plan.*
 - c) Criterion 3: Overdue liabilities and debt repayment capacity*
 - *Grade A: No overdue liabilities and a current ratio greater than 1.*
 - d) Criterion 4: Compliance with applicable laws*
 - *Grade A: An enterprise shall be classified as Grade A if there is no conclusion issued by a competent authority regarding violations of regulatory mechanisms or policies in any of the areas specified in Clause 4, Article 12 of this Circular, or if it has only been reminded by a competent authority to*

comply with such mechanisms and policies in accordance with applicable laws without being subject to administrative sanctions.

- *Planned capital expenditure for expansion/upgrade of facilities in 2026: VND 20,517,902,521.*

2. Explanation of Fund Appropriations

Based on the above regulations, KTC proposes the following allocations:

2.1 Development Investment Fund

Based on regulatory provisions and the 2026 investment demand, the allocation to the Development Investment Fund would be 50% of after-tax profit, equivalent to VND 12,508,628,496. However, to ensure a balanced approach between dividend distribution to shareholders and allocations to employee welfare, the Board of Directors proposes an allocation of VND 2,501,725,699 (equivalent to 10% of after-tax profit).

2.2 Reward and Welfare Funds

Based on the applicable regulations, KTC is classified as Grade A; therefore, the maximum allocation to the Reward and Welfare Funds is up to three (03) months of actual salary, equivalent to VND 20,541,664,569 (with an average monthly actual salary of approximately VND 6.8 billion). However, to ensure a balance between dividend payments and reinvestment needs, the Board of Directors proposes an allocation of VND 7,925,998,093 (equivalent to approximately 1.15 months of actual salary in 2025).

2.3 Dividend Distribution for 2025

Pursuant to Resolution No. 63/NQ-KTC-ĐHĐCĐ dated June 26, 2025 regarding the 2025 dividend plan (not less than 4% of charter capital), the Board of Directors proposes a dividend payout of 4% of charter capital, equivalent to VND 14,589,533,200/.



**KIEN GIANG TRADING
JOINT STOCK COMPANY**

No.: 35/TTr-KTC-HĐQT

**SOCIALIST REPUBLIC OF VIET NAM
Independence – Freedom – Happiness**

An Giang, April 09, 2026

SUBMISSION

Re: Approval of Remuneration for the Board of Directors, the Supervisory Board, the Secretary to the Board of Directors for 2025 and Approval of the Remuneration Plan for 2026

To: The General Meeting of Shareholders of Kien Giang Trading Joint Stock Company

Pursuant to the Resolution of the 2025 Annual General Meeting of Shareholders of Kien Giang Trading Joint Stock Company (Resolution No. 63/NQ-KTC-ĐHĐCĐ dated June 26, 2025) regarding the approval of remuneration for the Board of Directors (BOD), the Supervisory Board (SB), and the Secretary to the BOD for 2024 and the approval of the remuneration plan for the BOD, SB, the Secretary to the BOD for 2025;

Pursuant to the Minutes of the Meeting of the Board of Directors of Kien Giang Trading Joint Stock Company (Minutes No. .../BB-KTC-HĐQT dated .../.../2026);

The Board of Directors respectfully submits to the General Meeting of Shareholders for consideration and approval of the remuneration for the Board of Directors, the Supervisory Board, and the Secretary to the Board of Directors for 2025, the remuneration plan for 2026, as follows:

1. Approval of remuneration for the Board of Directors, Supervisory Board, and Secretary to the Board of Directors for 2025:

- Vice Chairman of the Board of Directors: VND 7,000,000/month × 12 months × 1 person = VND 84,000,000
- Members of the Board of Directors: VND 5,000,000/month × 12 months × 6 persons = VND 360,000,000
- Members of the Supervisory Board: VND 3,000,000/month × 12 months × 4 persons = VND 144,000,000



- Secretary to the Board of Directors: VND 3,000,000/month \times 12 months \times 1 person = VND 36,000,000

Total remuneration paid in 2025: VND 624,000,000

2. Approval of the remuneration plan for the Board of Directors, Supervisory Board, and Secretary to the Board of Directors for 2026:

- Vice Chairman of the Board of Directors: VND 7,000,000/month \times 12 months \times 1 person = VND 84,000,000
- Members of the Board of Directors: VND 5,000,000/month \times 12 months \times 6 persons = VND 360,000,000
- Members of the Supervisory Board: VND 3,000,000/month \times 12 months \times 4 persons = VND 144,000,000
- Secretary to the Board of Directors: VND 3,000,000/month \times 12 months \times 1 person = VND 36,000,000

Total planned remuneration for 2026: VND 624,000,000.

The Board of Directors respectfully submits this to the General Meeting of Shareholders for consideration and approval.

Respectfully submitted.

**ON BEHALF OF THE BOARD
OF DIRECTORS CHAIRMAN**



Nguyễn Thanh Tung

**KIEN GIANG TRADING
JOINT STOCK COMPANY**

No.: 36 /TTr-KTC-HDQT

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

An Giang, April 09, 2026

SUBMISSION

Re: Selection of an Independent Audit Firm for the Audit of the 2026 Financial Statements

To: The General Meeting of Shareholders of Kien Giang Trading Joint Stock
Company.

Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020;
and Law No. 76/2025/QH15 dated June 17, 2025 amending and supplementing a
number of articles of the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020;

Pursuant to the Law on Securities No. 54/2019/QH14 dated November 16, 2019;

Pursuant to the Charter of Kien Giang Trading Joint Stock Company;

Pursuant to the Minutes of the Meeting of the Board of Directors of Kien Giang
Trading Joint Stock Company (Minutes No. .../BB-KTC-HDQT dated .../.../2026);

Pursuant to the Operating Regulations of the Supervisory Board;

For the purpose of conducting the audit of the 2026 Financial Statements in
compliance with applicable laws and the Company's Charter, the Supervisory Board,
in agreement with the Board of Directors, respectfully submits to the General
Meeting of Shareholders for consideration and approval the appointment of **AFC
Vietnam Auditing Company Limited**, with its address at No. 04 Nguyen Dinh
Chieu Street, Tan Dinh Ward, Ho Chi Minh City, as the independent audit firm to
audit the Company's financial statements, and to authorize the Management to
negotiate and execute the contract for the review and audit of the 2026 Financial
Statements.

The above-mentioned audit firm is legally operating in Vietnam, meets the
eligibility criteria for auditing public companies registered for trading on the Hanoi



Stock Exchange (UPCoM) as approved by the State Securities Commission of Vietnam, and is included in the list of audit firms qualified to provide financial statement audit services to listed companies in accordance with regulations of the Ministry of Finance.

The Supervisory Board respectfully submits this to the General Meeting of Shareholders for consideration and approval.

Respectfully submitted!

ON BEHALF OF THE SUPERVISORY BOARD
HEAD OF THE SUPERVISORY BOARD *tu*



Nguyen Thi Bach Duong



**KIEN GIANG TRADING
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIET NAM
Independence – Freedom – Happiness

No. .../NQ-KTC-GMS

An Giang, June 09, 2026



"Draft"

RESOLUTION
2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS
Kien Giang Trading Joint Stock Company

Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020; and Law No. 76/2025/QH15 dated June 17, 2025 amending and supplementing a number of articles of the Law on Enterprises No. 59/2020/QH14;

Pursuant to the Charter of Kien Giang Trading Joint Stock Company;

Pursuant to the Minutes of the 2026 Annual General Meeting of Shareholders dated June 09, 2026;

RESOLVES:

The 2026 Annual General Meeting of Shareholders of Kien Giang Trading Joint Stock Company was held on June 09, 2026 at the Company's Head Office, No. 190 Tran Phu Street, Rach Gia Ward, An Giang Province, with the attendance of ... shareholders representing ... shares, accounting for ...% of the total voting shares.

After reviewing the reports and submissions, the General Meeting discussed and unanimously approved the Resolution with the following contents:

Item 1: Approval of the Report of the Board of Directors on the 2025 performance results and the 2026 operational plan (*attached Report*).
Approval rate: ...%.

Item 2: Approval of the Report of the Supervisory Board for 2025 (*attached Report*).
Approval rate: ...%.

Item 3: Approval of the audited Financial Statements for 2025 (the full set of audited 2025 Financial Statements is published on KTC's website at: <https://www.ktcvn.com.vn/vn/bao-cai-tai-chinh.html>).
Approval rate: ...%.

Item 4: Approval of the 2026 production and business plan with an approval rate of ...%, including the following key financial targets:

No.	Indicators	Unit	2026 Plan
1	Total revenue	VND million	5,939,000
2	Profit before tax	VND million	25,000
3	Sales volume		
3.1	Petroleum products	m ³	185,700
3.2	Rice products	Tons	165,300
3.3	Canned goods	Containers	350
4	Dividend payout plan	%	≥ 4% of charter capital

Item 5: Approval of the 2025 profit distribution plan and the 2026 profit distribution plan with an approval rate of ...%, as follows:

1. 2025 Profit Distribution Plan:

- 1.1. After-tax profit (NPAT) for 2025: VND 25,017,256,992
- 1.2. Total distributable profit: VND 25,017,256,992
- 1.3. Allocation to Development Investment Fund (10% of NPAT): VND 2,501,725,699
- 1.4. Allocation to Reward and Welfare Funds: VND 7,925,998,093
(equivalent to 1.15 months of actual salary in 2025)
- 1.5. Dividend distribution to shareholders at 4% of charter capital: VND 14,589,533,200
- 1.6. Retained earnings: VND 0
- 1.7. The General Meeting authorizes the General Director to balance financial resources to implement dividend payment to shareholders in accordance with applicable laws.

2. 2026 Profit Distribution Plan:

- Allocation to Development Investment Fund: 10% of after-tax profit

- Allocation to Reward and Welfare Funds: In accordance with regulations and depending on remaining profit
- **Dividend payout: $\geq 4\%$ of charter capital**

Item 6: Approval of remuneration for the Board of Directors (BOD), Supervisory Board (SB), and Secretary to the BOD for 2025, and the remuneration plan for 2026, with an approval rate of ...%, as follows:

1. Remuneration for 2025:

- Vice Chairman of the BOD: VND 7,000,000/month \times 12 months \times 1 person = VND 84,000,000
- Members of the BOD: VND 5,000,000/month \times 12 months \times 6 persons = VND 360,000,000
- Members of the SB: VND 3,000,000/month \times 12 months \times 4 persons = VND 144,000,000
- Secretary to the BOD: VND 3,000,000/month \times 12 months \times 1 person = VND 36,000,000

Total remuneration for 2025: VND 624,000,000

2. Remuneration Plan for 2026:

- Vice Chairman of the BOD: VND 7,000,000/month \times 12 months \times 1 person = VND 84,000,000
- Members of the BOD: VND 5,000,000/month \times 12 months \times 6 persons = VND 360,000,000
- Members of the SB: VND 3,000,000/month \times 12 months \times 4 persons = VND 144,000,000
- Secretary to the BOD: VND 3,000,000/month \times 12 months \times 1 person = VND 36,000,000

Total planned remuneration for 2026: VND 624,000,000

Item 7: Approval of the selection of the independent audit firm for the audit of the 2026 Financial Statements with an approval rate of ...%, as follows:

Based on the proposal of the Supervisory Board, upon agreement with the Board of Directors regarding the selection criteria for an audit firm legally operating in Vietnam, qualified to audit public companies registered for trading on the Hanoi Stock Exchange (UPCoM) as approved by the State Securities Commission of Vietnam, and included in the list of audit firms eligible to provide financial statement audit services to listed companies in accordance with regulations of the Ministry of Finance, the General Meeting of Shareholders approves the appointment of AFC Vietnam Auditing Company Limited, with its address at No. 04 Nguyen Dinh Chieu Street, Tan Dinh Ward, Ho Chi Minh City, as the independent auditor for the Company's Financial Statements and authorizes the Management to negotiate and execute the contract for the review and audit of the 2026 Financial Statements.

This Resolution was fully adopted by the General Meeting of Shareholders of Kien Giang Trading Joint Stock Company at the 2026 Annual General Meeting of Shareholders at ... hours ... minutes on the same day (June 09, 2026). The Board of Directors and the Management are responsible for implementing this Resolution.

This Resolution shall take effect from the date it is approved by the General Meeting of Shareholders and signed for promulgation by the Board of Directors.

Recipients:

- Company's shareholders;
- Board of Directors;
- Supervisory Board;
- Management;
- Company's website;
- State Securities Commission of Vietnam;
- Hanoi Stock Exchange;
- Vietnam Securities Depository and Clearing Corporation;
- Archived at: Administration Office, Secretary to the BOD, 2026 AGM documentation file.

**ON BEHALF OF THE GENERAL
MEETING OF SHAREHOLDERS
CHAIRMAN OF THE MEETING**

Nguyen Thanh Tung
(Chairman of the Board of Directors)