

JOINT STOCK COMPANY
BIG GROUP HOLDINGS
INVESTMENT



No. 18/2026/BIG-CBTT

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

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Hanoi, April 29, 2026

INFORMATION DISCLOSURE

Re: Resolution of the Board of Directors appointing personnel of the Audit Committee and approving the promulgation of the Regulation on the operation of the Audit Committee.

To: State Securities Commission

Hanoi Stock Exchange

1. Name of organization: Big Group Holdings Investment Joint Stock Company

- Ticker: BIG

- Head office: 62/6 Khuc Thua Du, Cau Giay Ward, Hanoi City, Vietnam

- Phone: 0357 583 468

Fax: 0911 888 842

2. Contents of information disclosure:

Resolution of the Board of Directors No. 11/2026/BIG/NQ-HDQT issued on 29/04/2026 on the appointment of personnel of the Audit Committee and Approving the promulgation of the Regulation on the operation of the Audit Committee.

3. This information was published on the company's website on April 29, 2026 at the following link:

<https://biggroup.vn/>

We would like to commit that the information published above is true and fully responsible before the law for the content of the information published.

Attachments:

- Resolution of the Board of Directors No. 11/2026/BIG/NQ-HDQT issued on April 29, 2026.

- Regulation on the operation of the Audit Committee.

REPRESENTATIVE OF THE
ORGANIZATION/ LEGAL
REPRESENTATIVE/ PERSON WHO IS
BENEFICIARY OF THE INSTITUTION



TRẦN THỊ MUA THAO



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Ho Chi Minh, April 29, 2026

No.: 11/2026/BIG/NQ-HĐQT

**RESOLUTION OF THE BOARD OF DIRECTORS
BIG GROUP HOLDINGS INVESTMENT JOINT STOCK COMPANY**

- Pursuant to the Law on Enterprises No. 59/2020/QH14, adopted by the National Assembly of the Socialist Republic of Viet Nam on June 17, 2020, and its amendments, supplements and guiding documents for implementation;
- Pursuant to the Law on Securities No. 54/2019/QH14, adopted by the National Assembly of the Socialist Republic of Viet Nam on November 26, 2019, and its amendments, supplements and guiding documents for implementation;
- Pursuant to the Charter of Big Group Holdings Investment Joint Stock Company;
- Pursuant to the minutes of the 2026 Annual General Meeting of Shareholders No. 01/2026/BIG/BBH-ĐHĐCĐ dated April 29, 2026.;
- Pursuant to the minutes of the Board of Directors meeting No. 11/2026/BIG/BB-HĐQT dated April 29, 2026.

RESOLUTIONS:

Article 1. Appointment of personnel of the Audit Committee, specifically as follows:

- Appointment: Mr. **Vo Thuan Hoa** (currently serving as an independent member of the Board of Directors for the 2024–2029 term) to hold the position of Chairman of the Audit Committee, effective from April 29, 2026.

Mr. Vo Thuan Hoa shall be responsible for performing the functions and duties, and shall assume all obligations and powers of the Chairman of the Company's Audit Committee as from the date of his appointment.

- Appointment: Mr. **Tran Nhat Duc** (currently serving as a member of the Board of Directors for the 2024–2029 term) to hold the position of Member of the Audit Committee, effective from April 29, 2026.

Mr. Tran Nhat Duc shall be responsible for performing the functions and duties, and shall assume all obligations and powers of a Member of the Company's Audit Committee as from the date of his appointment.

Article 2. Approval of the issuance of the Regulation on the operation of the Audit Committee:

The members of the Board of Directors have discussed and agreed on the contents of the Regulation and resolved to promulgate the Regulation on the operation of the Company's Audit Committee, comprising seven (07) Articles.



Article 3. The Chairman of the Board of Directors is assigned to decide on and sign all necessary documents and procedures to implement the above-mentioned contents, ensuring compliance with applicable laws and regulations..

Article 4. This Resolution shall take effect from the date of signing, and members of the Board of Directors, the Audit Committee, the Board of Management, as well as relevant departments and individuals shall be responsible for the implementation of this Resolution./.

Recipients:

- As stated in Article 4;
- Archived.

**FOR THE BOARD OF DIRECTORS
CHAIRMAN**



**BIG GROUP HOLDINGS
INVESTMENT JOINT
STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Hanoi, April 29, 2026

**OPERATING REGULATIONS OF THE AUDIT COMMITTEE
BIG GROUP HOLDINGS INVESTMENT JOINT STOCK COMPANY**

Pursuant to the Law on Securities dated November 26, 2019;

Pursuant to the Law on Enterprises dated June 17, 2020;

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

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

Pursuant to the Charter of Big Group Holdings Investment Joint Stock Company;

Pursuant to the Resolution of the Board of Directors No. 11/2026/BIG/NQ-HĐQT dated April 29, 2026

The Board of Directors promulgates the Regulation on Operation of the Audit Committee of Big Group Holdings Investment Joint Stock Company;

The Operating Regulations of the Audit Committee of Big Group Holdings Investment Joint Stock Company include the following contents:

Article 1. Scope of regulation and subjects of application

1. Scope of regulation: The Regulation on operation of the Audit Committee stipulates the organizational structure of personnel, operating principles, powers and obligations of the Audit Committee and members of the Audit Committee in order to operate in accordance with the provisions of the Law on Enterprises, the company's charter and other relevant provisions of law.

2. Subjects of application: The Regulations on operation of the Audit Committee are applicable to the Audit Committee and its members.

Article 2. Operating principles of the Audit Committee

1. The Audit Committee must report directly in writing to the Board of Directors and not be interfered with in the performance of its duties to ensure that the Company complies with all laws and regulations.

2. Members of the Audit Committee shall perform tasks in compliance with the provisions of law and relevant regulations; do not participate in activities that affect professional reputation.



3. Members of the Audit Committee shall not disclose the information provided unless the disclosure of information is required by law.
4. Members of the Audit Committee must be honest and not influenced by anyone in making their conclusions.

Article 3. Rights and obligations of the Audit Committee

The Audit Committee has the following rights and obligations:

1. To supervise the truthfulness of the Company's financial statements and make official announcements related to the Company's financial results;
2. Review the internal control and risk management system;
3. Review transactions with relevant persons under the approving competence of the Board of Directors or the General Meeting of Shareholders and make recommendations on transactions requiring approval of the Board of Directors or the General Meeting of Shareholders;
4. Supervise the Company's internal audit department;
5. To propose the independent auditing firm, the remuneration level and relevant terms in the contract with the auditing firm for approval by the Board of Directors before submitting it to the Annual General Meeting of Shareholders for approval;
6. Monitor and evaluate the independence and objectivity of the audit firm and the effectiveness of the audit process, especially in case the company uses non-audit services of the auditor;
7. Supervision aims to ensure that the Company complies with the provisions of law, requirements of regulatory agencies and other internal regulations of the Company;
8. To have the right to access documents related to the Company's operation, communicate with other members of the Board of Directors, the General Director, the Chief Accountant and other managers to collect information for the operation of the Audit Committee;
9. Have the right to request representatives of approved audit organizations to attend and answer issues related to audited financial statements at meetings of the Audit Committee;
10. To use legal consultancy, accounting or other external consultancy services when necessary;
11. Formulate and submit to the Board of Directors policies on risk detection and management, propose to the Board of Directors solutions to handle risks arising in the Company's operations;
12. To make a written report and send it to the Board of Directors when detecting that members of the Board of Directors, the General Director and other managers fail to fulfill their responsibilities as prescribed in the Law on Enterprises and the company's charter;

13. To formulate the Regulation on operation of the Audit Committee and submit it to the Board of Directors for approval;

14. Other rights and obligations under the company's charter.

Article 4. Composition of the Audit Committee

1. The Audit Committee has 02 members (02 members or more). The Chairman of the Audit Committee must be an independent member of the Board of Directors. Other members of the Audit Committee must be non-executive members of the Board of Directors.

2. Members of the Audit Committee must have knowledge of accounting and auditing, have a general understanding of the law and the Company's operation and do not fall into the following cases:

a) Working in the accounting and finance departments of the Company;

b) Being a member or employee of an auditing organization approved to audit the Company's financial statements in the preceding 03 consecutive years.

3. The Chairperson of the Audit Committee must have a university diploma or higher in one of the majors of economics, finance, accounting, auditing, law, and business administration, unless the company's charter stipulates other higher standards.

4. The appointment of the Chairman of the Audit Committee and other members of the Audit Committee must be approved by the Board of Directors at a meeting of the Board of Directors.

5. Salaries and operating expenses of the Audit Committee and members of the Audit Committee shall be decided by the General Meeting of Shareholders and must be reported at the Annual General Meeting of Shareholders and announced in the Company's Annual Report.

Article 5. Audit Committee Meetings

1. The Audit Committee must meet at least 02 times in a year. The minutes of the meeting must be made in detail, clearly and must be kept in full. The recordkeeper and members of the Audit Committee attending the meeting must sign the minutes of the meeting.

2. The Audit Committee shall approve decisions by voting at meetings, collecting opinions in writing or other forms prescribed by the company's charter or the Audit Committee's Operation Regulations. Each member of the Audit Committee has one vote. Unless the company's charter stipulates a higher ratio, the decision of the Audit Committee shall be approved if it is approved by the majority of members attending the meeting; in case the number of votes is equal, the final decision shall belong to the side with the opinion of the Chairman of the Audit Committee.

Article 6. Report on the activities of independent members of the Board of Directors in the Audit Committee at the Annual General Meeting of Shareholders

1. Independent members of the Board of Directors of the Audit Committee shall report on activities at the annual General Meeting of Shareholders.
2. The report on activities of independent members of the Board of Directors in the Audit Committee at the annual General Meeting of Shareholders must ensure the following contents:
 - a) Remuneration, operating expenses and other benefits of the Audit Committee and each member of the Audit Committee as prescribed in the Law on Enterprises and the [Company's Charter];
 - b) Summarizing the meetings of the Audit Committee and the conclusions and recommendations of the Audit Committee;
 - c) Results of supervision of the Company's financial statements, operation and financial situation;
 - d) A report on the assessment of transactions between the Company, its subsidiaries and other companies in which the Company controls more than 50% or more of the charter capital and members of the Board of Directors, General Director, other executives of the enterprise and related persons of such entities; transactions between companies and companies in which members of the Board of Directors, General Directors, and other executives of the enterprise are founding members or managers of the enterprise in the last 03 years before the time of transaction;
 - dd) Results of the assessment of the Company's internal control and risk management system;
 - e) Supervision results of the Board of Directors, the General Director and other executives of the enterprise;
 - g) Results of assessment of the coordination of activities between the Audit Committee and the Board of Directors, the General Director and shareholders;

Article 7. Enforcement effect

The Regulation on Operation of the Audit Committee of Big Group Holdings Joint Stock Company consists of 07 articles and takes effect from April 29, 2026

**TM. BOARD OF DIRECTORS
CHAIRMAN**

(Sign, specify full name and seal)



Vo Phi Nhat Huy