

Ho Chi Minh City, January 19, 2026

**OPERATING REGULATIONS OF THE AUDIT COMMITTEE
DIEN MAY XANH INVESTMENT JOINT STOCK COMPANY**

Pursuant to:

- Law on Securities No. 54/2019/QH14 (National Assembly, dated November 26, 2019), as amended and supplemented from time to time (the "**Law on Securities**");
- Law on Enterprises No. 59/2020/QH14 (National Assembly, dated June 17, 2020), as amended and supplemented from time to time (the "**Law on Enterprises**");
- Decree No. 155/2020/ND-CP (Government, dated December 31, 2020) detailing the implementation of a number of articles of the Law on Securities, as amended and supplemented from time to time ("**Decree 155**");
- Decree No. 245/2025/ND-CP (Government, dated September 11, 2025) amending and supplementing a number of articles of the Government's Decree No. 155/2020/ND-CP dated December 31, 2020 detailing the implementation of a number of articles of the Law on Securities ("**Decree 245**");
- Circular No. 116/2020/TT-BTC (Ministry of Finance, dated December 31, 2020) guiding a number of articles on corporate governance applicable to public companies under Decree 155;
- The Charter of Dien May Xanh Investment Joint Stock Company (the "**Company**") dated January 19, 2026 (the "**Charter**"); and
- Resolution of the Board of Directors ("BOD") of the Company No. 02/NQ/HDQT-2026 dated January 19, 2026, passing, among other things, the contents of the operating regulations of the Audit Committee ("**Audit Committee**") of the Company (the "**Regulation**"),

The Board of Directors hereby promulgates this Regulation with the following provisions:

Article 1. Scope of regulation and applicable entities

- 1.1 Scope of regulation: This Regulation stipulates the organizational structure, operating principles, rights and obligations of the Audit Committee and its members to ensure in compliance with the Law on Enterprises, the Charter, and other relevant legal provisions.
- 1.2 Subjects of application: This Regulation apply to the Audit Committee and its members.

Article 2. Operational principles of the Audit Committee

- 2.1 The Audit Committee shall report directly in writing to the Board of Directors ("BOD") and shall operate independently and shall not be subject to interference in the performance of its duties to ensure the Company complies with all legal provisions.

- 2.2 Members of the Audit Committee shall perform their tasks in compliance with legal provisions and relevant regulations; and shall not participate in activities that affect their professional reputation.
- 2.3 Members of the Audit Committee shall not disclose provided information unless such disclosure is required by law.
- 2.4 Members of the Audit Committee shall perform their duties with honesty and integrity, act independently, and remain free from any undue influence.

Article 3. Rights and obligations of the Audit Committee

The Audit Committee has the following rights and obligations:

- 3.1 Monitor the integrity of the Company's financial statements and review material disclosure reports relating to the Company's consolidated financial results;
- 3.2 Review the internal control and risk management systems of the Company;
- 3.3 Review transactions with related persons of the Company that fall under the approval authority of the BOD or the General Meeting of Shareholders of the Company ("GMS") and make recommendations in respect of transactions subject to approval by the BOD or the GMS;
- 3.4 Oversee the company's internal audit department;
- 3.5 Recommend an independent auditor, the audit fee, and related terms in the engagement letter for the Board of Directors to pass before submitting to the Annual General Meeting of Shareholders for ratification;
- 3.6 Monitor and evaluate the auditor's independence and objectivity, as well as the effectiveness of the audit process, particularly when the Company utilizes non-audit services provided by the auditor;
- 3.7 Monitor the Company's compliance with applicable laws, requirements of regulatory agencies, and other internal regulations of the Company;
- 3.8 Shall have the right to access documents related to the Company's operations, discuss with other BOD members, the General Director of the Company ("General Director"), the Chief Accountant of the Company, and other managers of the Company to gather information serving the activities of the Audit Committee;
- 3.9 Shall have the right to request representatives of the approved audit firm to attend and answer issues related to the audited financial statements at the meetings of the Audit Committee;
- 3.10 Use external legal, accounting, or other consulting services when necessary;
- 3.11 Develop and submit to the BOD policies for risk detection and management, and propose to the BOD solutions to handle risks arising in the Company's operations;

- 3.12 Prepare a written report to the BOD upon discovering that a BOD member, the General Director, or other managers of the Company fail to fully perform their responsibilities as prescribed in the Law on Enterprises and the Charter;
- 3.13 Develop the Audit Committee Charter (including any amendments, supplements, or replacements thereto) and submit it to the Board of Directors for approval;
- 3.14 Other rights and obligations in accordance with the Charter and the law.

Article 4. Composition of the Audit Committee

- 4.1 The Audit Committee shall have at least two (02) members. Its composition shall include members of the Board of Directors (the “BOD”), of whom the Chairperson of the Audit Committee must be an independent member of the BOD, and the remaining member(s) of the Audit Committee must be member(s) of the BOD.
- 4.2 Members of the Audit Committee must have expertise in accounting and auditing, a sound understanding of the law and the Company's operations, and must not fall into the following cases:
 - a) Currently working in the accounting or finance department of the Company; or
 - b) Being a member or employee of the approved audit firm performing audits of the Company's financial statements for the immediately preceding 03 (three) years.
- 4.3 The Chairperson of the Audit Committee must hold a university degree or higher in one of the following majors: economics, finance, accounting, auditing, law, or business administration.
- 4.4 The appointment of the Chairperson of the Audit Committee and other members of the Audit Committee (including the term) must be approved by the BOD at a BOD meeting.
- 4.5 Salaries and operating expenses of the Audit Committee and its members are subject to the decision of the GMS and must be reported at the annual GMS meeting and disclosed in the Company's annual report.

Article 5. Meetings of the Audit Committee

- 5.1 The Audit Committee must meet at least twice (02) a year. The minutes of meetings shall be properly recorded in a clear and detailed manner. The minute-taker and the Audit Committee members attending the meeting must sign the meeting minutes.
- 5.2 The Audit Committee passes decisions by voting at a meeting, or by collecting written opinions, or by other forms prescribed by the Charter or This Regulation. Each Audit Committee member has one vote. A decision of the Audit Committee is passed if approved by a majority of the members attending the meeting; in case of a tie, the Chairperson shall have the casting vote.

Article 6. Report of Independent Members of the Board of Directors serving on the Audit Committee

- 6.1 Independent BOD members in the Audit Committee are responsible for reporting their activities at the annual GMS meeting.
- 6.2 The operational report of independent BOD members in the Audit Committee at the annual GMS meeting shall include following information:
- a) Remuneration, operating expenses, and other benefits of the Audit Committee and each Audit Committee member in accordance with the Law on Enterprises and the Charter;
 - b) Summary of Audit Committee meetings and its conclusions and recommendations;
 - c) Supervision results regarding the financial statements, operational situation, and financial situation of the Company;
 - d) Evaluation report on: (i) transactions between the Company, its subsidiaries, or other companies in which the Company controls 50% (fifty percent) or more of the charter capital, and members of the Board of Directors, the General Director, and/or other executives of the Company, as well as their related persons; and (ii) transactions between the Company and other companies in which members of the Board of Directors, the General Director, and/or other executives of the Company are or have been founding members or enterprise managers of such other companies within the last 03 (three) years prior to the time of the transaction;
 - e) Evaluation results of the internal control and risk management systems of the Company;
 - f) Supervision results regarding the BOD, the General Director, and other executives of the Company; and
 - g) Evaluation results of the operational coordination between the Audit Committee and the BOD, the General Director, and shareholders.

Article 7. Effectiveness

- 7.1 This Regulation comprise 07 (seven) articles and shall take effect from January 19, 2026.
- 7.2 In case there are legal provisions relating to the Audit Committee that have not been provided for in this Regulation, or new legal provisions are issued that differ from this Regulation, or new legal documents replace the legal documents referenced in this Regulation, the relevant provisions stated in such legal regulations shall prevail and be complied with.
- 7.3 The amendment, supplementation, and updating of this Regulation shall be implemented according to the decision of the BOD.

**ON BEHALF OF THE BOARD OF
DIRECTORS**

CHAIRMAN

(Signed and sealed)

NGUYEN DUC TAI