



ANNOUNCEMENT

(Regarding the 2026 Annual General Meeting of Shareholders)

TO: SHAREHOLDERS OF CAN THO PESTICIDES JOINT STOCK COMPANY (CPC)

The Board of Directors of Cantho Pesticides Joint Stock Company (CPC) respectfully informs all Shareholders about the 2026 Annual General Meeting of Shareholders (AGM), as follows:

- 1- **Time:** 9:00 AM, Thursday, April 23, 2026.
- 2- **Location:** Conferential Hall of Sunset Beach Resort & Spa 1st floor A block, No. 100C/2 Tran Hung Dao Street, Duong Dong, Phu Quoc special zone, An Giang City
- 3- **Participants:** All existing shareholders as of the record date of March 27, 2026. If you are unable to attend, you may authorize another person to attend using the attached "Registration/Authorization Form for Attendance" or find it on the company's website at: www.tstcantho.com.vn (the authorized person may not re-authorize a third party).
- 4- **Meeting Content:**
 - a- Approve the Board of Directors' Proposal for settlement of the fiscal year, profit distribution plan, dividend payout ratio, and allocation to funds for 2025.
 - b- Report on the audit results of the 2025 financial statements.
 - c- Proposal for the selection of an audit firm for the 2026 fiscal year.
 - d- Business production orientation and plan for 2026.
 - e- Report on the activities of the Board of Directors and the Supervisory Board in 2025.
 - f- Vote to approve other matters under the authority of the General Meeting of Shareholders.

5- **Registration and Confirmation of Attendance:**

To ensure the success of the meeting, shareholders are requested to confirm their attendance by completing the attached "Registration/ Authorization Form for Attendance" and sending it to the Organizing Committee at: Cantho Pesticides Joint Stock Company, 51 Truong Van Dien, Phuoc Thoi ward, Can Tho City; by Fax: 0292-3861798; or by email: camtu.tstcantho@gmail.com by 3:30 PM on April 17, 2026.

For further details, please contact the company office, Tel: 0292-3861770, Fax: 0292-3861798, or Ms. Tran Thi Cam Tu (Mobile: 0939.688.369).

When attending the meeting, shareholders are kindly requested to bring their Citizen Identity Card or passport for verification by the Organizing Committee.

For further information, please visit the company website at: www.tstcantho.com.vn.

This announcement serves as an invitation.

Sincerely.

ON BEHALF OF THE BOARD OF DIRECTORS
GENERAL DIRECTOR



NGUYEN VAN TRUNG

**REGISTRATION/ AUTHORIZATION FORM FOR ATTENDANCE
ANNUAL GENERAL MEETING OF SHAREHOLDERS 2026
CAN THO PESTICIDES JOINT STOCK COMPANY**



To: **THE BOARD OF DIRECTORS OF CAN THO PESTICIDES JOINT STOCK COMPANY**

☐ **Register to attend the meeting**

☐ **Authorize to attend the meeting**

1. SHAREHOLDER INFORMATION:

Shareholder's Name..... Nationality:
ID Card/Passport/Business Registration No.: Date of issue: Place of issue:
Legal Representative (for organizations):
ID Card/Passport No.:..... Date of issue:..... Place of issue:.....
Contact address:
Telephone:..... Fax: Email:.....

2. AUTHORIZATION INFORMATION:

Shareholders who are unable to attend the General Meeting of Shareholders in person may authorize another individual to attend on their behalf.

Name of the authorized person:..... Nationality:
ID Card/Passport No.:..... Date of issue:Place of issue:
Contact address:
Telephone:..... Fax: Email:.....

In case a proxy has not yet been identified, shareholders may consider authorizing one of the nominated members listed below to attend the General Meeting of Shareholders on their behalf:

- ☐ Mr. Vo Viet Thanh – Chairman of the Board of Directors /
- ☐ Mr. Nguyen Van Trung – Member of the Board of Directors/General Director
- ☐ Mr. Nguyen Ngoc Minh – Member of the Board of Directors/Deputy General Director
- ☐ Mr. Pham The Hung – Member of the Board of Directors
- ☐ Mr. Ho Quang Thai – Member of the Board of Directors

To attend and vote at the 2026 Annual General Meeting of Shareholders on my behalf, as the authorized representative for all shares I currently hold. Mr./Ms.: shall be responsible for strictly complying with the working regulations of the General Meeting, shall not re-authorize any third party, and shall be obligated to report the results of the Meeting to the authorizing shareholder.

The Authorization Form shall be valid only for the 2026 Annual General Meeting of Shareholders of Can Tho Pesticides Joint Stock Company.

This form is made in 2 copies, each party keeps 1 copy and has the same legal validity.

....., April..... 2026

AUTHORIZED PERSON

(Sign and clearly state full name)

REGISTERING SHAREHOLDER

(Sign and clearly state full name)

Note: This authorization form must be sent directly by post to: Can Tho Pesticides Joint Stock Company, 51 Truong Van Dien Street, Phuoc Thoi Ward, Can Tho City; or via fax: 0292.3861.798 or email: camtu.tstcantho@gmail.com. Deadline for registration: 3:30 PM on April 17, 2026. Each shareholder may authorize only one person. Upon attendance, the authorized person must present their ID card/passport. (For those who have registered via phone or email, the original authorization form must be presented at the meeting for verification of shareholder status.)

AGENDA OF THE ANNUAL GENERAL MEETING OF SHAREHOLDERS YEAR 2026



Location: Conferential Hall of Sunset Beach Resort & Spa 1st floor A block, No. 100C/2
Tran Hung Dao Street, Duong Dong, Phu Quoc special zone, An Giang City

Time: 9:00 AM, Thursday, April 23, 2026

Program:

- 7:00 AM – 9:00 AM: Welcoming shareholders and registering delegates with voting rights

- 9:00 AM: Opening of the General Meeting

1. Declaration of reasons and introduction of delegates: MC

2. Report on shareholder structure and present representatives of shareholders with voting rights: Mr. Nguyen Van Thai – Head of the Board of Supervisors to introduce the working regulations at the meeting - Voting.

3. Nomination of the Presidium, Secretariat: Mr. Nguyen Van Thai – Head of the Board of Supervisors. Voting;

4. Report of the Board of Directors on operating results and financial settlement for the year 2025. Proposal of the Board of Directors on profit distribution and use plan of CPC; Report on business production orientation and plan for the year 2026: Mr. Nguyen Van Trung – General Director and Member of the Board of Directors of CPC. Discussion and voting

5. Report on the results of the 2025 financial statement audit and several activities of the Board of Supervisors in the past year. Mr. Nguyen Van Thai – Head of the Board of Supervisors.

6. The Secretary announces the minutes and resolutions of the meeting.

7. The Chairman of the Board of Directors declares the closing of the meeting and invites delegates to a cordial meal.

An Giang City, April 23, 2026

**WORKING REGULATIONS
FOR THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS
CAN THO PESTICIDES JOINT STOCK COMPANY**

- Pursuant to the Law on Enterprises of 2020
- Pursuant to the Charter of Can Can Tho Pesticides Joint Stock Company.

Article 1. Objectives

1. Achieve the highest consensus of shareholders to complete the tasks set forth by the General Meeting.
2. Ensure the principles of openness, fairness, democracy, and solidarity in the working process.
3. For the benefit of shareholders and to meet the sustainable development needs of the Company.

Article 2. Culture & Decorum of the General Meeting

1. All shareholders attending the General Meeting are requested to dress formally and politely, present their invitation letters and relevant documents for verification at the reception desk.
2. Maintain order and decorum during the meeting. Refrain from smoking, and if using mobile phones in the Hall (please set to vibrate mode), communicate politely and amicably; do not leave midway without the Chairperson's consent.

Article 3. Voting on Matters at the General Meeting

- 1. Principle:** As requested by the Chairperson, for important matters requiring a vote, the General Meeting will conduct an open ballot by marking the ballot cards issued by the Organizing Committee. The ballot cards will indicate the number of shares eligible to vote at the General Meeting.
- 2. Voting Method:** For matters requiring a vote, shareholders will express their agreement or disagreement by marking the ballot cards.

Article 4. Discussion of Session Content and Q&A

After the presentation of reports at the General Meeting, the Chairperson will preside over the discussion session, receive comments from shareholders, and answer questions according to the following principles and procedures:

1. Shareholders attending the General Meeting have the right to contribute their opinions by raising their hands.

2. The Chairperson will only directly answer key questions related to the contents of the General Meeting agenda and representative of many shareholders, and will not directly answer or explain in detail matters already publicly disclosed, stipulated by law, or matters of a technical nature or detailed explanations serving the specific needs of individual shareholders.
3. Questions regarding individual information or not directly related to the content of the General Meeting will be collected by the secretariat and answered in writing or posted on the company's website. (If applicable)
4. Due to time constraints, the General Meeting sets a discussion time of 30-40 minutes. Any unanswered questions will be addressed in writing or posted on the Company's website.

Article 5. Responsibilities of the Chairperson of the General Meeting

1. Conduct the meeting according to the agenda, regulations, and procedures approved by the General Meeting. The Chairperson shall work according to the principle of democratic centralism and decide by majority vote.
2. Guide the General Meeting in discussions and obtain voting opinions on matters within the agenda of the General Meeting and related issues throughout the General Meeting process.
3. Resolve arising issues (if any) during the General Meeting.

Article 6. Responsibilities of the Secretariat.

1. The Secretariat & Ballot Counting Board, consisting of..... members introduced by the Head of the Supervisory Board, is responsible to the Chairman of the General Meeting and the General Meeting of Shareholders for its duties; fully and truthfully record the entire content of the proceedings at the General Meeting and the issues approved by the shareholders, including reserved matters at the General Meeting; draft the minutes of the General Meeting of Shareholders and Resolutions on matters approved at the General Meeting.
2. Shareholder eligibility verification, under the responsibility of the Head of the Supervisory Board, assists the Chairman of the General Meeting in checking the conditions for conducting the General Meeting and the eligibility of attending shareholders; report the results of the verification of shareholder eligibility attending the General Meeting. The above is the entire content of the Rules of Procedure of the 2026 Annual General Meeting of Shareholders of the Company.

Respectfully submitted to the General Meeting for approval./.

Head of Supervisory Board



Nguyen Van Thai

PROPOSAL

To:

**GENERAL MEETING OF SHAREHOLDERS
OF CAN THO PESTICIDES JOINT STOCK COMPANY**

- Pursuant to the Charter of Can Tho Pesticides Joint Stock Company.
- Pursuant to the 2025 business performance audited by A&C Auditing and Consulting Co., Ltd. – Can Tho Branch.
- Pursuant to the business plan for 2026.

The Board of Directors of Can Tho Pesticides Joint Stock Company respectfully submits to the General Meeting of Shareholders for consideration and approval of the following contents:

ARTICLE 1. Review and approve the summary report on production-business activities, revenue, and profit achieved in 2025 with the following contents:

1. Approve the report of the Board of Directors on the business performance results of 2025 as follows:

TT	TABLE OF CONTENTS	PLAN 2025	RESULTS 2025	Percentage (%)
I	Total Revenue	190,000,000,000	171.318.102.521	90,17
II	Profit before tax:	11,000,000,000	11.362.291.742	103,29
III	Profit after tax	8,800,000,000	9.036.086.715	102,68
VI	Cash dividend Percentage	15-18%	6.122.175.000	15%

2. Review and approve the audited financial statements of 2025.

ARTICLE 2: Approve the profit distribution plan (as attached), the remuneration for the Board of Directors and Member of the Board of Supervisors is 180,721,000 VND, bonus for the Board of Directors and Member of the Board of Supervisors is 282,886,000 VND, bonus for the Board of Management and key personnel of the Company is 282,886,000 VND from the after-tax profit of 2025.

TT	Table of Contents	Amount (VND)
1	Profit before tax	11.362.291.742
2	Profit after tax	9.036.086.715
2.1	Bonus for the Board of General Directors and key personnel for exceeding the profit target plan for the year	282.886.000
2.2	Remuneration for the Board of Directors & Member of the Board of Supervisors	180,721,000
2.3	Bonus for the Board of Directors & Member of the Board of Supervisors	282.886.000
2.4	Allocation to the development investment fund	1.000.000.000
2.5	Allocation to the reward and welfare fund	1.167.418.715
3	Dividend payment portion (18%)	6.122.175.000
3.1	Expected time for cash dividend payment	24/06/2026

ARTICLE 3. The General Meeting of Shareholders approves the cash dividend rate of 15% along with the expected dividend payment date of June 24th, 2026.

ARTICLE 4: Approve the 2026 production-business plan and investment plan, with the following targets:

a. Main targets for revenue and profit plan in 2026

TT	INDICATOR	UNIT	PLAN
1	Planned total revenue	Billion Dong	190.00
2	Planned profit before tax	Billion Dong	11.00
3	Planned profit after tax	Billion Dong	8.80
8	Expected cash dividend Percentage	%	From 15% to 18%

b. Approve the planned investment target for purchasing equipment and machinery for production and processing in 2026: 3.55 billion VND.

ARTICLE 5: The General Meeting of Shareholders approves

- Remuneration for the Board of Directors and Member of the Board of Supervisors in 2026 is 2% of profit after tax.
- Bonus for the Board of Directors and Member of the Board of Supervisors in 2026 is 3% of profit after tax if the profit target is achieved and an additional 5% of the excess profit compared to the plan.

ARTICLE 6. Approve the list of audit companies assigned to the Board of Directors to select for auditing CPC in 2026, including:

- A&C A&C Auditing and Consulting Company Limited
- AFC AFC Vietnam Auditing Company Limited.
- Sao Viet Sao Viet Auditing Company Limited, Can Tho Branch

ARTICLE 7. The General Meeting of Shareholders approves the policy of setting up a reward fund for the Board of General Directors and key personnel in 2026 according to 2 levels:

- Deduct 5% of profit after tax if the profit plan is completed.
- Deduct an additional 5% of the excess profit compared to the after-tax profit plan.

ARTICLE 8. The General Meeting of Shareholders votes to approve the authorization of the Board of Directors to decide on all matters related to the implementation of the 2026 plan as well as expanding the scale and business fields according to the company's development strategy. The General Meeting of Shareholders assigns the Board of Directors to use the investment and development fund to expand the scale of production-business and retained earnings for the purpose of serving CPC.

ARTICLE 9. The General Meeting of Shareholders of Can Tho Pesticides Joint Stock Company assigns the Board of Directors to direct and organize the implementation of the contents agreed upon by the shareholders at this Meeting in accordance with the law and the Company's Charter.

Request the General Meeting of Shareholders to consider and approve.

ON BEHALF OF THE BOARD OF DIRECTORS



GENERAL DIRECTOR

Nguyễn Văn Trung

THE SOCIALIST REPUBLIC OF VIETNAMNAM
Independence - Freedom – Happiness

BUSINESS PLAN 2026

To:

1. Unit name: **CAN THO PESTICIDES JOINT STOCK COMPANY**

Address: 51 Truong Van Dien, Phuoc Thoi Ward, Can Tho City

Representative: Mr. Nguyễn Văn Trung, Position: General Director

2. Main business lines: Import, manufacture, process, and trade plant protection products, biological and chemical preparations of all kinds, import and trade fertilizers, machinery, equipment, and tools for agricultural production...

Charter capital: **43,030,500,000 VND**

Projected Business Plan for 2026:

Unit: Đồng

Net revenue from production and business activities of plant protection products	190,000,000,000
Profit before tax	11,000,000,000
Profit after tax	8,800,000,000

ON BEHALF OF THE BOARD OF DIRECTORS

(DRAFT)

**EXPLANATION
CASH DIVIDEND PAYMENT DEADLINE**

1. April 23, 2026: The General Meeting of Shareholders convenes to decide on the cash dividend payout ratio of __%. CPC prepares a resolution of the General Meeting of Shareholders as a basis for submission to the Vietnam Securities Depository and Clearing Corporation (VSDC) and the State Securities Commission (SSC).
2. May 8, 2026: CPC submits documents to VSDC for registration of the list of shareholders eligible for dividend distribution (Publicly disclose information through the electronic portal of VSDC, and send hard copies to VSDC).
3. May 11, 2026: VSDC, HNX, and SSC receive the documents submitted by CPC.
4. May 13, 2026 to May 15, 2026: CPC supplements required documents for VSDC and SSC (if any). HNX inspects CPC's dividend payment source.
5. May 18, 2026: VSDC notifies member securities companies (add 10 business days prior to the final registration date according to the regulations of the rights exercising regulation from VSDC).
6. **June 5, 2026: The final registration date to finalize the list of shareholders for __% cash dividend distribution.**
7. June 10, 2026: CPC will receive the finalized shareholder list from VSDC.
8. June 12, 2026: CPC confirms acceptance of the list to VSDC.
9. June 22, 2026: CPC transfers funds to VSDC's account.
10. June 23, 2026: VSDC receives the transferred funds from CPC.
11. June 24, 2026: VSDC transfers funds to member securities companies.
12. June 24, 2026: Member securities companies receive funds and transfer them to individual shareholders' accounts.

Therefore, the dividend payment date must be June 24, 2026.

REPORT OF THE BOARD OF DIRECTORS

OPERATIONS IN 2025

Dear distinguished delegates

On behalf of the Board of Directors, I would like to report on the activities of the Board of Directors over the past year as follows:

1. With the efforts of the Management Board and all company employees in orienting, managing, and consistently implementing the production and business direction of CPC, our company has overcome general disadvantages to achieve positive results. Although 2025 sales revenue was only **90.17%** of the plan, profit before tax reached over **11.36 Billion VND**, exceeding the set plan by **3.29%**.
2. During the year, the Company completed the payment of cash dividends at a rate of 18% for the 2024 fiscal year. Paying dividends according to the plan brought satisfaction and strengthened shareholders' trust in the Company.
3. The Board of Directors highly appreciates CPC's sense of social responsibility in 2025. As a business operating in the agricultural sector, the Company is always aware of its environmental impact and is committed to implementing solutions to minimize negative effects. During the year, CPC promoted the application of biotechnology in production and expanded its portfolio of environmentally friendly organic products. In addition, the Company actively participated in local community activities, such as supporting farmers in transitioning to sustainable farming models, sponsoring education programs on green agriculture, and joining hands in water resource protection programs. These efforts not only demonstrate social responsibility but also help CPC build an image of a sustainable business that is closely connected to the community and the Vietnamese agricultural industry.
4. The General Director has completed the task of managing production and business activities according to the plan, achieving the set goals in a challenging economic context. The General Director has strictly implemented the Resolutions and Decisions of the General Meeting of Shareholders and the Board of Directors, while flexibly deploying management solutions suitable for the Company's development direction. As a result, production and business activities have seen many positive changes, consolidating the Company's position in the market. In addition, the General Director has also strictly complied with regulations on information disclosure and securities trading, creating a solid foundation for the Company's sustainable development in the future.

5. The earnings per share (EPS) of CPC reached **2,393 VND/share**. The business results with stable profits create conditions for the company to have additional resources to pay dividends according to the plan, bringing satisfaction and strengthening shareholders' trust in the company.
 6. Besides core business activities, the company also actively participates in many emulation movements, contributing to building a strong local community, which has been recognized by authorities. In 2025, the Company, in coordination with the CPC Trade Union, built 03 houses of great solidarity for poor workers at CPC for 271 Million VND (each house worth 85 Million VND). It supported departments and unions with 112 Million VND, and spent 319 Million VND on social welfare, visiting sick employees, and caring for the company's female staff.
 7. Regarding brand promotion, CPC is proud to be a business that has maintained the title of High-Quality Vietnamese Goods for 21 consecutive years (from 2005 to 2025). The brand ***"Can Tho Antiseptic Medicine"*** is always associated with quality assurance according to international quality standards ISO 9001:2015 and ISO 14001:2015. All efforts of the entire company are directed towards the slogan "CPC Together with farmers for a good harvest"
 8. During its operations, CPC has made efforts to operate the business according to the principles and provisions of the law and the Regulations on Corporate Governance. In addition, CPC is actively building and developing the Regulations on Corporate Governance in accordance with the 2020 Law on Enterprises and Decree 155/2020/ND-CP.
 9. All activities of the Board of Directors, Board of Supervisors, General Director, and other management levels are fully implemented and reported transparently and clearly, in compliance with the Company Charter, the Law on Enterprises, as well as current laws. Governance activities ensure fairness and respect for the legal rights and interests of shareholders and investors.
 10. The Board of Directors has coordinated closely with the General Director and the Board of Supervisors, organizing periodic meetings as prescribed to review and decide on important issues, while ensuring transparent information disclosure, helping shareholders and investors closely monitor the Company's operational situation. These efforts not only ensure the interests of shareholders but also contribute to the sustainable development of the Company within the framework of current laws.
- Specify the number of Board of Directors meetings.

No.	Board of Directors' members	Position	Number of meetings attended by BOD	Attendance rate
1	Vo Viet Thanh	Independent Chairman of the Board of Directors	11	100 %
2	Nguyen Van Trung	Board of Directors' member and General Director	11	100 %
3	Ho Quang Thai	Independent members of the Board of Directors	11	100 %
4	Nguyen Ngoc Minh	Board of Directors' member and Deputy General Director	11	100 %
5	Pham The Hung	Board of Directors' member and Sales Director	11	100 %

- State the content and results of the meetings.

No.	Resolution number	Date	Content	Approval rate
1	01/2025.NQ.HĐQT.CPC	22/01/2025	Regarding transactions with related parties	100 %
2	02/2025.NQ.HĐQT.CPC	04/03/2025	Regarding the organization of the 2025 Annual General Meeting of Shareholders	100 %
3	03/2025.NQ.HĐQT.CPC	05/05/2025	Regarding the regulation of remuneration for the Board of Directors & Board of Supervisors in 2024	100%
4	04/2025.NQ.HĐQT.CPC	05/05/2025	Regarding the regulation of bonuses for exceeding the plan for the General Director & staff in 2024	100 %
5	05/2025.NQ.HĐQT.CPC	05/05/2025	Regarding the regulation of bonuses for exceeding the plan for the Board of	100 %

No.	Resolution number	Date	Content	Approval rate
			Directors & Board of Supervisors in 2024	
6	22/2025.NQ.HĐQT.CPC	05/05/2025	Regarding the regulation of dividend payment for 2024	100 %
7	27/2025.NQ.HĐQT.CPC	05/05/2025	Regarding the issuance of the 2025 CPC Charter	100 %
8	30/2025.NQ.HĐQT.CPC	05/05/2025	Regarding the issuance of the Board of Directors' internal corporate governance regulations	100%
9	31/2025.NQ.HĐQT.CPC	05/05/2025	Regarding the issuance of the Board of Directors' operating regulations	100%
10	33/2025.NQ.HĐQT.CPC	05/05/2025	Regarding the issuance of the Board of Supervisors' operating regulations	100%
11	06/2025. NQ.HĐQT.CPC	09/07/2025	Regarding the selection of a securities company to execute treasury stock transactions according to the plan to use treasury shares to reward employees	100%
12	07/2025. NQ.HĐQT.CPC	09/07/2025	Regarding the implementation of the treasury stock distribution plan	100%
13	08/2025. NQ.HĐQT.CPC	27/09/2025	Regarding the approval of suspending the implementation of the treasury stock reward distribution plan	100%
14	09/2025. NQ.CPC	26/11/2025	Regarding the organization of collecting shareholders' opinions in writing in 2025	100%

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No.	Resolution number	Date	Content	Approval rate
15	10/2025. NQ.CPC	15/12/2025	Regarding the approval of documents for collecting shareholders' opinions in writing in 2025	100%

11. Income of Board of Directors' members

Unit: VND

No.	Name	Position	Salary	Bonus	Remuneration
1	Vo Viet Thanh	Chairman of the Board of Directors	166,800,000	575,610,297	23,860,990
2	Nguyen Van Trung	Board of Directors' member and General Director	676,200,000	631,772,258	22,717,837
3	Ho Quang Thai	Board of Directors' member	-	456,122,103	22,717,837
4	Nguyen Ngoc Minh	Board of Directors' member and Deputy General Director	587,400,000	558,876,021	22,717,837
5	Pham The Hung	Board of Directors' member and Sales Director	400,200,000	512,076,021	22,717,837

12. With the above-mentioned good achievements, on behalf of the Board of Directors, I wish the meeting great success, and the Board of Directors will actively innovate the company further to help CPC develop sustainably in the marketplace.

I wish the delegates good health, luck, happiness, and once again, I wish the meeting great success.

ON BEHALF OF THE BOARD OF DIRECTORS
GENERAL DIRECTOR



Nguyễn Văn Trung

ACTIVITY REPORT OF THE BOARD OF SUPERVISORS OF CAN THO PESTICIDE JOINT STOCK COMPANY

2025 PERFORMANCE REPORT OF THE COMPANY'S BOARD OF SUPERVISORS

CAN THO PESTICIDE JOINT STOCK COMPANY

Dear: General Meeting of Shareholders

- Pursuant to Article 170 (Rights and obligations of the Board of Supervisors), Article 171 (Right to be provided with information) of the 2020 Law on Enterprises, and Articles 35 and 36 of the Charter on Organization and Operation of Can Tho Pesticide Joint Stock Company;

- Pursuant to the Audit Results Report of A&C Auditing and Consulting Co., Ltd.
- Can Tho Branch;

- Pursuant to the Financial Statements and records of the Company in the 2025 fiscal year;

The Board of Supervisors of the Company hereby reports to the Annual General Meeting of Shareholders the performance results for 2025 and the operational plan for 2026 as follows:

I. Activity report of the Board of Supervisors in 2025.

In 2025, the number of members of the Board of Supervisors of the Company remained at 03, with several notable activities as follows:

- In 2025, the Board of Supervisors participated in all meetings of the Board of Directors of the Company and provided certain recommendations to the Board of Directors.

- Supervised the implementation of internal audits at the Company to assist the General Director in managing the Company's assets reliably, thereby providing timely solutions for managing the Company and effectively implementing the resolutions set forth by the Board of Directors and the General Meeting of Shareholders in 2025...

- Conducted inspection and supervision of the appropriateness of authority in the decision-making process of the Board of Directors and the General Director; monitored the issuance procedure of Company documents to ensure compliance with the provisions of the Law and the Company Charter.

- In 2025, the Board of Supervisors performed inspections and supervision of the inventory of goods, assets, liabilities, and other matters within its duties.
 - Inspected and appraised the report on the management and administration of the Company in 2025.
- Reviewed the audit report issued by the independent auditing firm.
- Inspected and supervised the procedures and sequence for organizing the Annual General Meeting of Shareholders, ensuring compliance with the provisions of the law and the Company Charter.

II. Appraisal report of the Board of Supervisors in 2025.

The Board of Directors submitted the assessment report on management and operations, the report on business performance, and the financial statements of the Company for 2025 to the Board of Supervisors in accordance with the Company Charter.

Immediately upon receiving the reports, the Board of Supervisors proceeded to appraise each content and indicator in the reports, inspected asset records, capital, accounts receivable and payable records, the status of business contract execution, and other related documents. After reviewing the audit report issued by the independent auditing firm, combined with the results of inspections and supervision in 2025, the Board of Supervisors hereby reports the results to the General Meeting of Shareholders as follows:

1. Appraisal of the management and administration of the Company in 2025.

The Board of Supervisors agrees with the business indicators in the report of the Board of Directors, and observes that:

- The members of the Board of Directors, the General Director, and other managers have performed their assigned rights and duties in accordance with the Law on Enterprises, the Company Charter, and the Resolution of the 2024 General Meeting of Shareholders, ensuring the legitimate interests of the Company and its shareholders;
- The Board of Directors held 11 meetings to develop quarterly activity programs, assigned specific tasks to each member, and checked the implementation of the Company's business results and other matters, during which the Board of Directors issued 15 Resolutions on corporate governance (which have been disclosed on the Company's website as well as the State Securities Commission);
- Completed the construction of the Can Tho Fertilizer Factory on an area of 1,000m² as approved by relevant authorities, and is currently finalizing documents to apply for full production standards for pellet products;
- Currently constructing several infrastructure items at Tra Noc II Industrial Zone to potentially link or transfer the project to partners that the Company is inviting;

- The Company is waiting for relevant authorities to sign the land lease contract for the existing land (as the land lease term has expired).

However, the management and operation of the Company still have some limitations as follows:

- Market share in the Vietnam market remains low; development of product lines other than plant protection products has begun but has not yet achieved high efficiency, and biological products have not been developed;

- Marketing activities are still low compared to other companies in the same industry.

- Slow to introduce substitute products when State policies change (banning and restricting certain plant protection products in the Vietnam market).

- The Board of Supervisors suggests that the Board of Directors and the Board of General Directors continue to take measures to resolve the aforementioned limitations.

2. Appraisal of the Company's business performance report in 2025.

Basically, the Board of Supervisors agrees with the contents of the 2024 business performance report. Regarding Sales revenue and Profit achieved in 2025 compared to the targets stated in the Resolution of the 2025 General Meeting of Shareholders, specifically as follows:

- Sales revenue achieved in 2025 decreased by 0.83% compared to the 2025 plan (171.318 Billion VND / 190.00 Billion VND).
- Profit before tax achieved in 2025 exceeded the 2025 plan by 3.29% (11.362 Billion VND / 11.00 Billion VND).
- Based on the above data, the Board of Supervisors observes that the basic earnings per share of Implemented in 2025 reached **2,393 VND/share**.

STATEMENT OF COMPREHENSIVE INCOME

For the fiscal year ended December 31, 2025

INDICATOR	Code	Notes	2025	2024
Revenue from sales and service provision	01	VI.1	171,318,102,521	190,029,517,976
Deductions from revenue	02			-

INDICATOR	Code	Notes	2025	2024
Net revenue	10		171,318,102,521	190,029,517,976
Cost of goods sold	11	VI.2	131,683,322,792	148,494,335,367
Gross profit from sales and service provision	20		39,634,779,729	41,535,182,609
Financial income	21	VI.3	4,093,196,430	4,243,784,728
Financial expenses	22	VI.4	3,715,796,618	4,548,677,775
<i>In which: interest expenses</i>	23		807,964,086	595,142,977
Selling expenses	25	VI.5	15,476,081,938	15,052,381,762
General and administrative expenses	26	VI.6	13,574,200,289	12,078,210,924
Net operating profit	30		10,961,897,314	14,099,696,876
Other income	31	VI.7	535,895,198	1,335,840,402
Other expenses	32	VI.8	135,500,770	457,856,904
Other profit	40		400,394,428	877,983,498
Total accounting profit before tax	50		11,362,291,742	14,976,803,740
Current corporate income tax expenses	51	V.14	2,326,205,027	4,976,199,367
Deferred corporate income tax expenses	52	VI.9	-	-
Profit after corporate income tax	60		9,036,086,715	10,001,481,007

Thereby, the Board of Supervisors observes that the Company's business performance in 2025 exceeded the profit target by **36.15% compared to the 2025 plan**, ensuring accumulation and development, fully fulfilling obligations to the State and shareholders, and ensuring stable employment for employees...

3. Appraisal of the Company's financial statements for 2025.

Immediately after receiving the Company's financial statements and the audit report issued by the independent auditing firm, the Board of Supervisors has the following comments:

- In 2025, the Company continued to apply the accounting regime under **Circular No. 200/2014/TT-BTC**, used computerized accounting software, updated newly issued accounting standards and regimes, and complied with the provisions of the Law on Accounting and sub-law documents. The preparation, circulation, use, and preservation of accounting vouchers ensured legality and validity; the preparation, recording, use, and preservation of accounting books were complete, timely, and in accordance with the forms prescribed by the current accounting regime under **Circular No. 200/2014/TT-BTC** and other current documents.

BALANCE SHEET AS OF DECEMBER 31, 2025

Unit: VND

ASSETS	Code	Notes	December 31, 2025	January 01, 2025
A. CURRENT ASSETS	100		118,580,028,742	103,827,205,904
I. Cash and cash equivalents	110	V.1	2,186,194,085	14,439,625,166
II. Short-term financial investments	120		37,000,000,000	48,000,000,000
III. Short-term accounts receivable	130		52,049,975,866	25,730,575,648
IV. Inventories	140	V.7	27,117,094,154	15,446,508,249
V. Other current assets	150		226,764,637	210,496,841
B. NON-CURRENT ASSETS	200		16,440,941,431	19,398,923,716
I. Long-term accounts receivable	210		-	-
II. Fixed assets	220		13,560,160,194	16,287,687,123
III. Investment properties	230		-	-
IV. Long-term work in progress	240		1,024,645,455	1,024,645,455
V. Long-term financial investments	250		-	-
VI. Other non-current assets	260		1,856,135,782	2,086,591,138

TOTAL ASSETS	270		135,020,970,173	123,226,129,620
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CAPITAL AND LIABILITIES	Code	Notes	December 31, 2025	January 01, 2025
C. LIABILITIES	300		48,858,298,236	36,929,168,418
I. Current liabilities	310		48,858,298,236	36,929,168,418
II. Long-term liabilities	330		-	-
D. EQUITY	400		86,162,671,937	86,296,961,202
I. Equity	410	V.21	86,162,671,937	86,296,961,202
II. Funding sources and other funds	430		-	-
TOTAL CAPITAL AND LIABILITIES	440		135,020,970,173	123,226,129,620

No.	Financial indicators	2025	2024
I	Solvency indicators		
1	Current ratio = Current assets / Current liabilities	2.43	2.81
2	Quick ratio = (Cash + Short-term investments) / Current liabilities	1.87	1.69
II	Capital structure indicators		
1	Debt-to-Total Assets ratio = 100% * Total liabilities / Total assets	36.19%	29.96%
2	Debt-to-Equity ratio = 100% * Total liabilities / Equity	56.70%	42.79%
III	Operational capacity indicators		
1	Inventory turnover = Revenue or Cost of goods sold / Average inventory value	8.05	9.23

No.	Financial indicators	2025	2024
2	Total assets (average) / Net revenue	0.75	0.67
IV	Profitability indicators		
1	Profit after tax / Net revenue ratio	5.27%	5.26%
2	Profit after tax / Equity (average) ratio	10.48%	11.64%
3	Profit before tax / Net revenue ratio	6.63%	5.26%
4	Profit after tax / Total assets (average) ratio	7.01%	7.78%

According to the assessment of the Board of Supervisors, the Company's 2025 Financial Statements have truthfully and reasonably reflected the important financial indicators of the Company as of December 31, 2025, as well as the business results and cash flows for the fiscal year ended December 31, 2024, in accordance with current Vietnamese Accounting Standards and Systems and relevant legal regulations, and in our opinion, the Company did not have any material misstatements in the financial reporting year.

III. REPORT ON PERSONNEL OF THE BOARD OF SUPERVISORS:

The Board of Supervisors for Term V (2022-2026) is as follows:

- 1. Mr. Nguyen Van Thai** – Head of the Board of Supervisors for Term V.
- 2. Mr. Ho Van Hy** – Member of the Board of Supervisors for Term V
- 3. Ms. Pham Thi Hong Lieu** – Member of the Board of Supervisors for Term V

VI. BOARD OF SUPERVISORS WORK PLAN FOR 2026.

With the functions, duties, powers, and responsibilities stated in the 2025 amended Law on Enterprises and the Company Charter, the Board of Supervisors will represent the shareholders to monitor and appraise the business, management, and administration activities of the Company.

In 2026, the Board of Supervisors will continue to participate in all meetings of the Board of Directors to supervise the Board of Directors and the General Director in implementing the resolutions of the 2026 Annual General Meeting of Shareholders, specifically:

1. Supervise the activities of the Board of Directors and the Board of General Directors in implementing business plan targets according to the Resolution of the 2026 General Meeting of Shareholders.

2. Supervise the implementation of the approved 2026 budget.
3. Supervise finance, accounting, planning statistics, and other matters assigned by the General Meeting.

Dear Shareholders!

Above, the Board of Supervisors has just presented the Activity and Appraisal Report on the 2025 business results of Can Tho Pesticide Joint Stock Company.

However, during the process of performing control at the Company, because the members are all concurrently holding other positions, the control work cannot avoid some oversights. The Board of Supervisors requests the General Meeting of Shareholders to consider and contribute opinions so that the activities of the Board of Supervisors in 2026 can be more effective and serve the General Meeting and shareholders better.

Thank you very much!

Head of the Board of Supervisors

A handwritten signature in blue ink, consisting of a stylized 'N' followed by a long horizontal stroke that curves upwards at the end.

Nguyen Van Thai

No: 4.0147/26/TC-AC

INDEPENDENT AUDITOR'S REPORT

To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT
CANTHO PESTICIDES JOINT STOCK COMPANY

We have audited the accompanying Financial Statements of Cantho Pesticides Joint Stock Company (hereinafter referred to as "the Company"), which were prepared on 24 March 2026, from page 05 to page 34, including the Balance Sheet as of 31 December 2025, the Income Statement, the Cash Flow Statement for the fiscal year then ended and the Notes to the Financial Statements.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the preparation, true and fair presentation of these Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Financial Statements; and responsible for such internal control as the Company's Board of Management determines necessary to enable the preparation and presentation of the Financial Statements to be free from material misstatement due to frauds or errors.

Responsibility of Auditors

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with ethical standards and 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's preparation and true 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's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Company's Board of Management, as well as evaluating the overall presentation of the Financial Statements.

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

Opinion of the Auditors

In our opinion, the Financial Statements give a true and fair view, in all material respects, of the financial position as of 31 December 2025 of Cantho Pesticides Joint Stock Company, its financial performance and its cash flows for the fiscal year then ended, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Financial Statements.

**Nguyễn Hữu Danh****Partner**

Audit Practice Registration Certificate No. 1242-2023-008-1

Authorized Signatory

Can Tho City, 24 March 2026

**Thieu Thi Bao Nhi****Auditor**

Audit Practice Registration Certificate No. 4695-2024-008-1

