

**AN TRUONG AN
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Number: 1606/2025/QC-UBKT/ATG

Binh Dinh , June 16th , 2025

RULES OF OPERATION OF THE AUDIT COMMITTEE

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

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

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

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

An Truong An Joint Stock Company .

Pursuant to Board of Directors Resolution No. 1406 dated June 14, 2025

The Board of Directors promulgates the Operating Regulations of the Audit Committee of An Truong An Joint Stock Company.

The operating regulations of the Audit Committee of An Truong An Joint Stock Company include the following contents:

Article 1. Scope of regulation and applicable subjects

1. Scope of regulation: The operating regulations of the Audit Committee stipulate the organizational structure, personnel, operating principles, powers and obligations of the Audit Committee and its members to operate in accordance with the provisions of the Enterprise Law, the Company Charter and other relevant legal provisions.
2. Applicable subjects: The Audit Committee's operating regulations apply to the Audit Committee and its members.

Article 2. Principles of operation of the Audit Committee

1. The Audit Committee must report directly in writing to the Board of Directors and must not be interfered with in performing its duties to ensure that the Company complies with all legal regulations.
2. Audit Committee members shall perform their duties in compliance with the law and relevant regulations; and shall not participate in activities that affect professional reputation.
3. Audit Committee members shall not disclose the information provided unless disclosure is required by law.
4. Audit Committee members must be honest and not be 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. Monitor the integrity of the Company's financial statements and official announcements related to the Company's financial results;

2. Review of internal control and risk management systems;
3. Review transactions with related parties within the approval authority of the Board of Directors or the General Meeting of Shareholders and make recommendations on transactions requiring approval by the Board of Directors or the General Meeting of Shareholders;
4. Supervise the Company's internal audit department;
5. Propose an independent auditing company, remuneration level and related terms in the contract with the auditing company for the Board of Directors to approve before submitting to the Annual General Meeting of Shareholders for approval;
6. Monitor and evaluate the independence and objectivity of the auditing firm and the effectiveness of the auditing process, especially in cases where the Company uses non-audit services of the auditor;
7. Supervise to ensure that the Company complies with legal regulations, requirements of regulatory agencies and other internal regulations of the Company;
8. Have the right to access documents related to the Company's operations, discuss with other members of the Board of Directors, the Director (General Director), Chief Accountant and other managers to collect information for the Audit Committee's operations;
9. Have the right to request representatives of approved auditing organizations to attend and answer questions related to audited financial reports at meetings of the Audit Committee;
10. Use outside legal, accounting or other consulting services as necessary;
11. Develop and submit to the Board of Directors policies for risk detection and management, propose to the Board of Directors solutions to handle risks arising in the Company's operations;
12. Prepare a written report to the Board of Directors when discovering that a member of the Board of Directors, the General Director and other managers do not fully perform their responsibilities as prescribed in the Law on Enterprises and the Company Charter;
13. Develop the Audit Committee's operating regulations and submit them to the Board of Directors for approval;
14. Other rights and obligations according to the Company Charter.

Article 4. Composition of the Audit Committee

1. The Audit Committee has 01 member . The person in charge of the Audit Committee must be an independent member of the Board of Directors.
2. Audit Committee members must have knowledge of accounting and auditing, have general understanding of the law and operations of the Company and must not fall into the following cases:
 - a) Work in the accounting and finance department of the Company;
 - b) Being a member or employee of an auditing organization approved to audit the Company's financial statements for the previous 3 consecutive years.
3. The person in charge of the Audit Committee must have a university degree or higher in one of the following majors: economics, finance, accounting, auditing, law, business administration or the Company's operating major.
4. The appointment of the Head 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 determined by the General Meeting of Shareholders and must be reported at the Annual General Meeting of Shareholders and published in the Company's Annual Report.



Article 5. Audit Committee Meeting

1. The Audit Committee must meet at least twice a year. Minutes of the meeting must be detailed, clear and fully retained. The person taking the minutes and the Audit Committee members attending the meeting must sign the meeting minutes.
2. The Audit Committee shall pass decisions by voting at meetings and by obtaining written opinions. Each member of the Audit Committee shall have one vote. Decisions of the Audit Committee shall be passed if approved by a majority of members attending the meeting; in case of equal votes, 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. The independent member of the Board of Directors in the Audit Committee is responsible for reporting on its activities at the annual General Meeting of Shareholders.
2. The performance report of the independent member 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 Charter;
 - b) Summary of meetings of the Audit Committee and conclusions and recommendations of the Audit Committee;
 - c) Results of monitoring of financial reports, operations and financial situation of the Company;
 - d) Assessment report on transactions between the Company, subsidiaries, other companies in which the Company controls 50% or more of the charter capital with members of the Board of Directors, General Directors, other executives of the enterprise and related persons of that entity; transactions between the Company and companies in which members of the Board of Directors, General Directors, other executives of the enterprise are founding members or enterprise managers within the last 3 years prior to the time of the transaction;
 - d) Assessment results of the Company's internal control and risk management system;
 - e) Results of supervision of the Board of Directors, General Director and other executives of the enterprise;
 - g) Results of the assessment of the coordination of activities between the Audit Committee, the Board of Directors, the Director (General Director) and shareholders;
 - h) Other contents (if any)

Article 7. Entry into force

The operating regulations of the Audit Committee of An Truong An Joint Stock Company include 07 articles and take effect from June 16, 2024.

**AN TRUONG AN JOINT STOCK COMPANY
ON BEHALF OF BOARD OF DIRECTORS**



NGUYEN HUU PHU