

VIETNAM PESTICIDE JOINT STOCK COMPANY

**DOCUMENTS FOR THE ANNUAL GENERAL MEETING (AGM)
2026**

1. Notice of Meeting
2. Meeting Agenda
3. Working Regulations of the Annual General Meeting 2026
4. Report from the CEO
5. Audited Financial Report for 2025
6. Report on the Activities of the Board of Directors
7. Report from the Supervisory Board
8. Proposal for Profit Distribution and Dividend Payment for 2025
9. Proposal for Revenue, Profit, and Dividend Distribution Plan for 2026
10. Proposal for Selecting the Auditor for 2026
11. Proposal for Remuneration for the Board of Directors and Supervisory Board for 2026
12. Voting ballot
13. Draft Resolution for the 2026 Annual General Meeting



VIETNAM PESTICIDE JOINT STOCK COMPANY

Headquarters: 102 Nguyen Dinh Chieu, Tan Dinh Ward, Ho Chi Minh City

Tel: (028) 38295730, FAX: (028) 38230752

E-mail: vanthu@vipesco.com.vn, Website: www.vipesco.com.vn

No: 220/TB-TST

Ho Chi Minh City, March 30, 2026

NOTIFICATION

(Invitation letter)

Regarding the organization of the 2026 Annual General Meeting of Shareholders

The Board of Directors of Vietnam Pesticide Joint Stock Company announces the convening of the 2026 Annual General Meeting of Shareholders as follows:

Time: **08:30 a.m, Friday, April 24, 2026.**

Location: **No. 96 Nguyen Dinh Chieu, Tan Dinh Ward, Ho Chi Minh City.**

Eligibility to attend: Shareholders identified based on the list finalized on March 24, 2026.

Contents: Discuss and approve the following matters:

1. Report on the implementation of the 2025 plan and the operational direction for 2026.
2. The 2025 Financial Statement
3. Report on the activities of the Board of Directors.
4. Report of the Board of Supervisors.
5. Plan for profit distribution and dividend payment for 2025.
6. Business plan and dividend payment plan for 2026.
7. Selection of the auditing firm for 2026.
8. Remuneration for the Board of Directors and the Board of Supervisors in 2026.
9. Other matters within the authority of the General Meeting of Shareholders.

Registration for attendance:

Respectfully invite shareholders to register for the general meeting or send the *Letter of Authorization* to attend the general meeting (via postal mail, fax, email, or phone) to the Company's headquarters **before 4:30 p.m on Friday, April 17, 2026.**

Registration address:

102 Nguyen Dinh Chieu, Tan Dinh Ward, Ho Chi Minh City.

Tel: 028.38295527, 0903826473 (Ms. Nguyen Thi Huong)

Fax: 028.38237531 . Email: huongnguyen@vipesco.com.vn

- Forms of the Shareholder Opinion, Registration for Attendance, Letter of Authorization (for reference), and related documents for the general meeting are published at: www.vipesco.com.vn no later than **April 03, 2026**

Please bring your Citizen ID card/Passport and Letter of Authorization (*if any*) when attending the general meeting,

ON BEHALF OF THE BOARD OF
DIRECTORS
CHAIRMAN



Le Ngoc Quang

Remark: In order to facilitate shareholders check-in at the meeting, we kindly ask shareholders to provide the "Control Code" upon arrival. The "Control Code" is the sequential control number printed on the envelope in which this Notification was sent to the shareholder's registered contact address.



Ho Chi Minh City, April 24, 2026

AGENDA OF THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS

1	8:30 a.m. ÷ 9:00 a.m.	Welcoming shareholders to the General Meeting.
2	9:00 a.m. ÷ 9:30 a.m.	Opening of the General Meeting <ul style="list-style-type: none">- Statement of purpose and introduction of delegates.- Introduction of the Chairperson.- The Chairperson introduces the Secretary to the General Meeting.- The Chairperson introduces the Shareholder Eligibility Verification Committee.- The Chairperson introduces and elects the Voting Committee.- Report on the verification of shareholder eligibility to attend the General Meeting.- Approval of the General Meeting Regulations.- Approval of the General Meeting agenda.
3	9:30 a.m. ÷ 10:30 a.m.	Reports and proposals: <ul style="list-style-type: none">- Report on 2025 performance and directions for 2026.- The Audited financial report for 2025.- Report on the activities of the Board of Directors.- Report on the supervision results of the Board of Supervisors.- Proposal for profit distribution and dividend payment for 2025.- Proposal for the business plan and dividend distribution for 2026.- Proposal for the selection of the auditing firm for 2026.- Proposal for the remuneration of the Board of Directors and the Board of Supervisors for 2026.
4	10:30 a.m. ÷ 11:15 a.m.	Discussion and voting on the key matters of the General Meeting: <ul style="list-style-type: none">- Business performance results for 2025 and operational directions for 2026.- Report on the activities of the Board of Directors.- Report on the supervisory results of the Board of Supervisors.- The 2025 Financial Statement- Profit distribution and dividend payment for 2025- Business plan and dividend distribution for 2026.- Selection of an independent auditing company to audit financial statements for 2026- Remuneration of the Board of Directors and the Board of Supervisors for 2026
5	11:15 a.m. ÷ 11:30 a.m.	Approval of the Minutes and Resolutions of the General Meeting, closing of the General Meeting.

THE ORGANIZING COMMITTEE



VIETNAM PESTICIDE JOINT STOCK COMPANY
102 Nguyen Dinh Chieu, Tan Dinh Ward, Ho Chi Minh City
Tel: (028) 38 296 378 - 38 295 730; Fax: (028) 38 230 752.
www: vipesco.com.vn; Enterprise ID 0300408946

Ho Chi Minh City, April 24, 2026

WORKING REGULATIONS THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS

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

Pursuant to the Charter of Vietnam Pesticide Joint Stock Company.

In order to ensure that the 2026 Annual General Meeting of Shareholders is conducted in accordance with regulations and successfully, the Organizing Committee has developed the Working Regulations of the General Meeting with the following provisions:

Article 1. Working principles of the General Meeting

1. Ensure the principles of transparency, fairness, and democracy in operations.
2. All for the benefit of the shareholders.

Article 2. Conditions for Attending the General Meeting

Shareholders listed as of March 24, 2026 (as prepared by the Vietnam Securities Depository - VSD for the purpose of exercising the right to attend the 2026 Annual General Meeting of Shareholders) have the right to attend the meeting in person or authorize another person to attend and vote on their behalf.

Hereinafter, shareholders attending in person and authorized representatives physically present at the General Meeting shall be collectively referred to as "attending shareholders."

Article 3. Conditions for the General Meeting to be conducted:

1. When the attending shareholders represent more than 50% of the total voting shares of the Company.
2. Shareholders are provided with adequate and convenient seating to attend the General Meeting.

Article 4. Order of the General Meeting

1. All shareholders attending the General Meeting should dress formally and elegantly.

2. Shareholders must sit in the designated seats and areas assigned by the Organizing Committee.

3. Smoking is not allowed in the General Meeting hall.

4. Limit private conversations and the use of mobile phones during the General Meeting.

Article 5. Rights and Obligations of Shareholders or Authorized Representatives

1. Have the right to vote on all matters of the General Meeting in accordance with the Company's Charter and legal regulations.

2. To attend the General Meeting, each shareholder or authorized representative must bring the invitation letter, ID card or other identification documents, and the power of attorney (if acting as an authorized representative) to present to the Shareholder Eligibility Verification Committee for registration.

3. Shareholders arriving late to the meeting have the right to register for attendance and vote on the subsequent matters of the General Meeting. The Chairperson is not allowed to pause the meeting for late-arriving shareholders to register, and the validity of voting sessions conducted before their arrival remains unaffected.

4. Shareholders have the right to express their opinions directly or submit their opinions in writing to the General Meeting Organizing Committee for a resolution. Written opinions hold the same value as direct statements at the General Meeting.

5. Comply with the direction of the Chairperson; do not cause disruption or disorder during the General Meeting.

6. When completing the registration procedures for attending the General Meeting, shareholders have the right to receive all voting ballots (voting cards) to participate in voting on all matters of the General Meeting. To ensure the voting ratio, shareholders are encouraged to limit leaving the meeting during its proceedings. *In cases where a shareholder needs to leave early or temporarily exit and is unable to directly participate in voting on authorized matters, they must inform the Organizing Committee to complete the authorization procedures for voting at the General Meeting.*

Article 6. Rights and Responsibilities of the Shareholder Eligibility Verification Committee

1. The Shareholder Eligibility Verification Committee is established by the General Meeting Organizing Committee, with the incumbent Head of the Supervisory Board serving as the Head of the Committee. The Shareholder Eligibility Verification Committee is responsible for:

a) Verify the percentage of shareholders or authorized representatives attending the meeting.

b) Verify the citizen identification card or other identification documents, invitation letter, and power of attorney (if any) of shareholders or their authorized representatives attending the meeting.

c) Distribute voting ballots (voting cards) and meeting documents to shareholders or their authorized representatives.

d) Report to the General Meeting on the results of the shareholder attendance verification.

2 . The Organizing Committee may establish a supporting team for the Shareholder Eligibility Verification Committee to assist in fulfilling its assigned duties.

Article 7. Rights and Responsibilities of the Chairperson, Secretary, and Vote Counting Committee of the General Meeting

The Chairperson, Secretary, and Vote Counting Committee are nominated by the Chairperson and approved by the General Meeting. Their rights and responsibilities are as follows:

1. Chairperson:

a) Conduct the general meeting in accordance with the agenda, rules, and regulations approved by the General Meeting of Shareholders.

b) Has the right to postpone the General Meeting of Shareholders, which has met the required number of registered attendees, to a later time or change the meeting venue in the following cases:

(i) The location for the meeting does not have sufficient suitable seating for all the attendees;

(ii) The media at the meeting place cannot ensure shareholders to attend discuss and vote;

(iii) There is an attendee who obstructs the meeting or disrupts order, and there is a danger that the meeting might not be conducted fairly and legally.

2. Secretary:

a) Accurately and fully record the entire proceedings of the General Meeting, including the issues approved by the shareholders as well as those still reserved at the General Meeting.

b) Receive shareholders' feedback forms and promptly report them to the Chairperson for review and explanation to the shareholders.

c) Draft and report to the General Meeting the minutes of the meeting and the General Meeting's resolution before the meeting is closed.

d) Perform support tasks assigned by the Chairperson.

3. Vote Counting Committee:

a) On behalf of the Organizing Committee, read the Voting Rules for the Chairperson to seek approval for their adoption at the General Meeting.

b) Publicly instruct shareholders on how to vote on issues to be voted on at the General Meeting;

c) Conduct vote counting, summarize and announce voting results of each issue;

The Organizing Committee may establish a supporting team for the Vote Counting Committee to assist in fulfilling its assigned duties.

Article 8. Voting Regulations

The voting regulations are unanimously adopted by the General Meeting of Shareholders as follows:

1. Each shareholder or authorized representative, upon completing registration procedures to attend the General Meeting, will be fully provided by the Organizing Committee with Voting Cards and Ballots corresponding to each item requiring approval by the Meeting. The number of votes is calculated based on the total number of shares owned and/or represented by such person.

The Organizing Committee uses the outer side of the Ballot as the Voting Card (printed in vertical A5 format, equal to half of an A4 Ballot), meaning that each shareholder's Voting Card is the Ballot folded in half. Each Ballot clearly states the following information: Full name of the shareholder/representative; Custody code; Total number of shares with voting rights; Total voting rights (each share corresponds to one voting right, or one share may carry multiple voting rights in cumulative voting); and the decision boxes for the shareholder's vote.

To assist the Chairperson, the Secretary, and the entire Meeting in quickly determining whether the voting results meet the required percentage of shares to approve matters at the Meeting, the Voting Cards and Ballots may be color-coded to distinguish major shareholders (holding 5% or more of the voting shares).

2. Voting methods:

a) For the following matters: Approval of the Meeting's Working Regulations; Meeting Agenda; appointment of the Chairperson and the Vote Counting Committee; Meeting Minutes; Meeting Resolution — shareholders/authorized representatives shall vote by raising their Voting Cards

publicly at the Meeting, under the direction of the Chairperson, to express one of the following opinions: “Agree”, “Disagree”, or “No opinion”.

During voting, the Vote Counting Committee will first count the votes of major shareholders (identified by color). If the required threshold is exceeded, it will announce that the matter has been approved by the General Meeting of Shareholders. The exact voting ratio will be calculated by subtracting from 100% the total shares held by attending and voting shareholders the number of votes “Disagree” and “No opinion”.

b) For other matters requiring voting by the Meeting (except those specified in Point a, Clause 2 of this Article), shareholders shall vote by secret ballot.

Shareholders/authorized representatives will still vote using the Voting Card, and simultaneously mark the appropriate box on the Ballot provided, in accordance with the opinion expressed via the Voting Card.

During voting, the Vote Counting Committee will first count the votes of major shareholders (identified by color). If the required threshold is exceeded, it will announce that the matter has been approved by the General Meeting of Shareholders. If the required majority is not reached, the Chairperson will proceed to the next agenda item while awaiting the detailed vote-counting results from the Vote Counting Committee.

After all matters requiring voting by Ballot have been completed, shareholders/authorized representatives must review their Ballots to ensure that all items have been fully marked, sign the Ballot, and place it into the ballot box after the final voting item, which is the approval of the Meeting Resolution.

The exact voting results for each matter via Ballots will be determined by the Vote Counting Committee immediately after collecting all ballots and reported to the Meeting Secretary for announcement at the end of the Meeting (*or the results will be recorded in the Meeting Minutes published on the Company’s website, and disclosed on the information disclosure portals of the Ho Chi Minh City Stock Exchange and the State Securities Commission within 24 hours after the Meeting concludes, in accordance with formal procedures for announcing the Meeting results*).

3. Adoption of resolutions:

a) Resolutions on the following matters shall be adopted if approved by shareholders representing **65% or more** of the total voting rights of all shareholders attending and voting at the Meeting:

- (i) Classes of shares and the total number of shares of each class;
- (ii) Changes in business lines, industries, and sectors;

- (iii) Changes in the Company's organizational and management structure;
 - (iv) Investment projects or the sale of assets with a value equal to or exceeding 35% of the total asset value as recorded in the Company's most recent financial statements;
 - (v) Reorganization or dissolution of the Company;
- b) Other resolutions shall be adopted when approved by shareholders holding **more than 50%** of the total voting rights of all shareholders attending and voting at the Meeting, except for the cases specified in Point a, Clause 3 of this Article and Clauses 3, 4, and 6 of Article 148 of the Law on Enterprises.

Article 9. Validity

This regulation is effective for all shareholders and the authorized representatives attending the General Meeting. The Organizing Committee of the General Meeting is responsible for implementing and ensuring compliance with the Regulation from the moment it is approved by the General Meeting.

This regulation was unanimously approved by the 2025 Annual General Meeting of Shareholders and takes effect from the moment the voting results are announced.

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

Le Ngoc Quang



VIETNAM PESTICIDE JOINT STOCK COMPANY
102 Nguyen Dinh Chieu, Tan Dinh Ward, Ho Chi Minh City
Tel: (028) 38 296 378 - 38 295 730; Fax: (028) 38 230 752.
www: vipesco.com.vn; Enterprise ID 0300408946

Ho Chi Minh City, April 25, 2025

REPORT ON BUSINESS PERFORMANCE RESULTS IN 2025 ORIENTATION FOR OPERATIONS IN 2026

I. GENERAL SITUATION IN 2025

1. General Situation

In 2025, Vietnam's agricultural exports reached a record level, with output of key commodities such as fruits and vegetables, rice, cashew nuts, coffee, pepper, etc., increasing significantly compared to 2024. Agricultural prices generally showed an upward trend, especially coffee and pepper, contributing to higher export value.

Export markets continued to expand, with the United States, the EU, and China remaining key markets. Vietnam further promoted international economic integration through free trade agreements (FTAs) such as CPTPP, EVFTA, and RCEP. These agreements not only expanded export markets for Vietnamese agricultural products but also created favorable conditions for attracting foreign investment into the agricultural sector.

In addition, the trend toward green agriculture and a green economy has become an inevitable requirement in production and export activities. The control and gradual reduction of chemical plant protection products (PPP) have been promoted, replacing them with environmentally friendly biological products.

a. Advantages

In 2025, Vietnam's agricultural exports experienced positive growth, with total export turnover reaching USD 70 billion, an increase compared to the previous year. This was driven by recovery in major markets (the United States and China), high prices of certain commodities (coffee, pepper, cashew nuts), and the agricultural sector's efforts to overcome difficulties caused by natural disasters and global economic fluctuations, despite ongoing challenges related to rice price competition and logistics costs.

The sales force and market activities were dynamic, enthusiastic, and ready to overcome difficulties and challenges. In addition, with the close attention of the Company's Board of Management to business operations, timely decisions were made to ensure the achievement of annual business targets.

b. Difficulties

Agricultural production at the end of 2025 focused on harvesting seasonal rice crops, planting winter crops, and restoring production affected by natural disasters and floods, especially in the Central and Central Highlands regions.

Competition in the industry remained intense, with a fragmented market due to the large number of companies participating in the business. Market supply exceeded demand, combined with revenue pressure concentrated in the final months of the year as the overall plant protection products (PPP) industry experienced a slowdown in the early months.

Prices of materials and input raw materials were generally stable. However, some raw materials such as Cartap, Mancozeb, Abamectin, and Emamectin were in short supply and experienced price increases. In addition, the continuous rise of the USD exchange rate in the early months of the year increased the cost of importing raw materials.

The PPP market in 2025 remained relatively sluggish due to the significant impact of new tax policies. Changes in tax management and calculation for household businesses (which account for the majority of the current PPP distribution system) greatly affected customer trading activities in 2025 and will continue to do so in 2026. Dealers were not yet familiar with the new tax accounting methods and daily tax reporting requirements, leading to limitations in sales activities. Dealers did not purchase in large quantities as in previous years but instead bought based on actual sales capacity to avoid inventory and tax reporting pressure. Priority was given to selling off inventory from previous seasons. As a result, sales activities faced significant challenges.

Liquidity in the system remained low, and high receivables within the system partly affected sales growth and revenue development.

Although agricultural prices were high, overall crop productivity was not, resulting in low profits for farmers. Debt collection from farmers also faced many difficulties.

The active ingredient Carbosulfan was banned from import by the Ministry of Agriculture under the Rotterdam Convention, effective from November 2025, which negatively affected revenue.

2. Business Results in 2025

Despite the advantages brought by high agricultural prices, the Company still faced numerous challenges. Therefore, achieving the planned targets for 2025 was difficult. However, with strong determination to accomplish its objectives, the Company analyzed the situation, seized business opportunities, and implemented timely solutions.

Specifically, the Company adjusted its sales policies flexibly, implemented appropriate promotional and after-sales programs, and shared market information with customers to strengthen connectivity. Pricing policies were also adjusted according to each stage, ensuring alignment with fluctuations in input material prices and market acceptance.

In addition, the Company controlled sales volume based on actual demand for each season, region, and customer segment. Strict management of customer receivables was also prioritized. For customers who did not meet receivables requirements, the Company proactively suspended product supply. Although this may have affected short-term revenue, it was a necessary measure to ensure financial stability and protect long-term interests.

Thanks to these flexible and decisive strategies, in 2025, the parent company achieved revenue of VND 614.44 billion, an increase of VND 44.01 billion (equivalent to 7.70%) compared to 2024, exceeding the annual plan by VND 4.44 billion (equivalent to 0.73%). Pre-tax profit reached VND 29.27 billion, an increase of VND 5.44 billion (equivalent to 22.90%) compared to the previous year and exceeding the annual plan by VND 6.27 billion (equivalent to 27.27%).

I. THE OPERATIONAL RESULTS IN 2025

- Basic indicators according to Consolidated Report

No.	Criteria	In 2024	In 2025			2024
			Plan	Implementation	% Implementation/Plan	
1	Charter capital	244,607,920,000	244,607,920,000	244,607,920,000	100.0%	100.0%
2	Owner's Equity	344,234,317,879	343,845,724,096	352,004,911,616	102.3%	102.3%
3	Total Revenue	607,118,128,554	643,902,000,000	658,950,746,910	102.3%	108.5%

No.	Criteria	In 2024	In 2025			2024
			Plan	Implementation	% Implementation/Plan	
4	Net sales	572,795,476,755	611,431,000,000	633,767,562,455	103.7%	110.6%
5	Profit before tax	32,646,078,738	23,000,000,000	30,771,324,748	133.8%	94.3%
6	Profit after tax	24,919,135,149	18,700,000,000	24,395,731,525	130.5%	97.9%
7	Profit before tax/ Revenue ratio	5.4%	3.6%	4.7%		
8	Basic earnings per share	979	764	957		

+ In which, the basic indicators of the parent company:

No.	Criteria	In 2024	In 2025			2024
			Plan	Implementation	% Implementation/Plan	
1	Charter capital	244,607,920,000	244,607,920,000	244,607,920,000	100.0%	100.0%
2	Owner's Equity	335,023,578,335	334,764,846,889	343,501,800,351	102.6%	102.5%
3	Total Revenue	570,428,779,104	610,000,000,000	614,446,227,870	100.7%	107.7%
4	Net sales	536,812,246,985	577,529,000,000	589,307,390,615	102.0%	109.8%
5	Profit before tax	23,821,894,849	23,000,000,000	29,271,776,467	127.3%	122.9%
6	Profit after tax	18,100,110,612	18,700,000,000	23,946,793,676	128.1%	132.3%
7	Profit before tax/ Revenue ratio	4.2%	3.8%	4.8%		

1. Business & brand development activities

Sales and market development activities were significantly strengthened to promote revenue growth and reduce inventory levels within the dealer network. This effort not only contributed to improving business efficiency but also created favorable conditions for dealers to receive and distribute new products. The Company implemented various flexible sales approaches, including organizing seminars combined with sales activities, providing direct consultation at retail stores, offering technical advisory services at farms, and running promotional programs such as gift-with-purchase campaigns. In addition, a customer club was established to strengthen the relationship between customers and the Company, thereby building customer loyalty and promoting product consumption.

To expand market coverage and promote products to a broader farming community, the Company intensified its communication activities on online platforms such as Facebook, Zalo, YouTube, and TikTok. These channels not

only help disseminate product information widely but also create a two-way interaction environment, enabling the Company to address customer inquiries and provide useful technical knowledge. At the same time, direct promotional activities such as product demonstrations and field seminars were regularly organized in farming areas, allowing farmers to directly experience and evaluate product effectiveness. Notably, a farmers' club was established with the participation of experienced and leading farmers, forming a community that shares knowledge and effective farming practices.

The Company also proactively implemented short-term support policies, including after-sales programs, lucky draw promotions, and incentive policies for secondary-level customers. In parallel, measures to support debt collection were implemented in a coordinated manner to minimize financial risks and ensure stable cash flow. These measures not only help strengthen cooperative relationships with customers but also improve liquidity and enhance the financial safety of the Company's operations.

Forecasting and updating information on weather conditions, cropping seasons, pest outbreaks, and market price fluctuations were conducted regularly and promptly. This enables the Company to proactively prepare raw materials for production and business activities, while also flexibly adjusting pricing policies in response to market developments to maintain competitiveness.

During the past year, the Company introduced several new products to the market, including both self-registered products and products developed in cooperation with foreign partners supplying active ingredients. The addition of these products not only diversified the product portfolio but also better met the increasingly diverse demands of the market, thereby enhancing the Company's competitive advantage.

In addition, efforts to strengthen organizational structure and improve the quality of human resources were given significant attention. The proper arrangement, training, and utilization of personnel helped optimize resources, ensuring smooth operations and high efficiency across the entire system.

2. Financial activities

- VIPESCO has disclosed its financial statements and key financial indicators in compliance with legal regulations.

- Regularly monitor and supervise finances, develop and control internal finances.

- Financial risks are consistently mitigated by closely managing receivables and payables. The ratio of debt to total operating capital according to consolidated reporting data is always stable at a low level, around 0.35 to 0.38 times, the ratio of debt to equity is always maintained at 0.54 to 0.61 times.

- Provisions are regularly reviewed and allocated according to regulations to minimize financial risks.

The company diversifies its funding sources to ensure access to low-cost capital for business operations. In 2024, despite reduced pressure in the interest rate market, VIPESCO continued negotiating with credit institutions to obtain the lowest loan rates

- Subsidiaries and affiliates activities

- + *VIGUATO Agrobiochemical Company Limited*

Business results and corporate governance efficiency have met the requirements of the plan set out at the beginning of 2025.

- The company's management and board of directors have also made efforts to promote product consumption such as launching product promotion programs, committing to maintain selling prices (in VND) when the exchange rate continuously increases, signing commitments to consume large volumes to enjoy incentives, etc.

- The company strictly and fully implements the provisions of the law on financial supervision, and implements periodic reporting and auditing regimes. The company's financial situation is safe according to regulations; debt is well managed, overdue debt is within control.

In 2025, subsidiary Viguato recorded revenue of VND 51.12 billion and after-tax profit of VND 4.00 billion, equivalent to 7.84% of revenue, representing an increase of 2.5% compared to the same period. The after-tax return on equity reached 12.45%. The Company maintained stable and efficient business operations with a sound financial position.

- + *Termite Control and Fumigation Company:*

In 2025, the associate company Termite & Disinfection recorded revenue of VND 61.43 billion, a decrease of 1.25% compared to the same period. After-tax profit amounted to VND 1.46 billion, equivalent to 2.39% of revenue, down 7.03% year-on-year. The after-tax return on equity reached 13.97%. Overall, the Company maintained stable business operations and a sound financial position.

+ *Mosfly Vietnam Industries Co., Ltd. (MVI)*:

At the Company's associate, Mosfly Vietnam Industries Co., Ltd. (MVI), as of August 31, 2021, current liabilities exceeded current assets. The majority of MVI's payables were overdue and lacked sufficient sources for repayment. In addition, Mosfly International SDN. BHD. (MISB), the investor, withdrew the Mosfly brand. These factors resulted in MVI suspending its operations. Vietnam Pesticide Joint Stock Company subsequently initiated legal proceedings against Mosfly International SDN. BHD. (MISB), its partner in establishing the associate MVI, at the People's Court of Binh Duong Province, requesting the Court to order MISB to compensate for damages arising from its failure to comply with the provisions of MVI's Charter. During the period in which MVI did not have a General Director, the Company was unable to operate, resulting in losses.

According to First-Instance Judgment No. 1120/2021/HC-ST dated September 22, 2023, the Court of First Instance rejected the claims of Vietnam Pesticide Joint Stock Company requesting MISB to compensate for damages incurred at MVI.

On August 2, 2024, the Company received Appellate Judgment No. 32/2024/KDTM-PT dated June 12, 2024, issued by the High People's Court in Ho Chi Minh City, which stated: "Partially reject the claims of the plaintiff, Vietnam Pesticide Joint Stock Company, requesting the defendant, Mosfly International SDN. BHD., to compensate for damages in the amount of VND 9,207,806,979 (Nine billion, two hundred and seven million, eight hundred and six thousand, nine hundred and seventy-nine Vietnamese dong)." The Company is currently considering further legal procedures to continue resolving this case.

On November 19, 2025, the People's Court of Ho Chi Minh City issued Decision No. 31/2025/QĐ-TBPS declaring MVI bankrupt based on the results of the creditors' meeting held on November 3, 2025. However, the Company has continuously submitted objections, including a Petition dated November 10, 2025, a Supplementary Petition No. 685/CV-TST dated November 17, 2025, and Official Letters No. 726/CV-TST and 727/CV-TST both dated December 1, 2025, requesting a review and appeal of the aforementioned decision. The Company believes that the handling process showed signs of lack of transparency, violations of procedures under the Law on Bankruptcy, and potential risks of loss of State assets. The People's Court of Ho Chi Minh City issued Notice No. 22306/TA-TB dated December 5, 2025, acknowledging receipt of the petition and subsequently transferred the case file to the High People's Court in Ho Chi Minh City on

December 24, 2025. This development was later confirmed by the People's Procuracy of Ho Chi Minh City in Notice No. 05/TB-VKS-P10 dated January 10, 2026.

3. Product research and development activities

- Research on formulations and material consumption norms: The chemical research department promptly provided formulations and material consumption norms for production. The total number of formulations applied in production in 2025 was 293 formulations. In addition, 11 existing products were improved with the aim of enhancing quality and reducing raw material costs by VND 1.0–1.5 million per ton of product, and these improvements have already been applied in production.

- New product development: In 2025, the research department completed the development of 09 new product formulations. Documentation was finalized and product registrations under authorization letters were submitted for 06 products. 01 product was granted circulation approval by the Plant Production and Plant Protection Department.

- Product quality assurance: During the year, the quality control department conducted inspections on 3,753 samples (including raw materials, packaging materials, semi-finished products, finished products, and new products), ensuring timely support for production and maintaining output quality for all company products. The department also developed 09 new testing methods and converted 23 internal testing methods into TCVN and internal standards (TCCS) for inclusion in the dossier for designation registration with the Plant Protection Department in 2026.

- Biological research and field trials: During the year, 90 field trials were conducted to evaluate the biological efficacy of commercial products, improved products, and new products to support product development activities. The Company also implemented models for effective pest and disease management on durian and citrus crops using the Company's product portfolio. In addition, 4.1 tons of Trichoderma strains were produced for the manufacture of the Vi-ĐK biological product.

4. Human resource management and development

Vietnam Pesticide Joint Stock Company strictly implements the Labor Code of the State of Vietnam. The Company's salary scale complies with the provisions of law. The Company properly submits and fully pays mandatory

social insurance regimes and fully resolves policies for employees in accordance with the provisions of law.

The Company buys 100% of 24/24 Human Accident Insurance fee for the Employee. Conducts regular health check-ups to detect occupational diseases, and implements mid-shift meals, hazard allowances, and recovery programs as per regulations.

Strict labor protection measures are enforced, including providing personal protective equipment and ensuring compliance with workplace safety regulations

5. Investment activities

1) Land Lease Project (One-off Payment) for the Relocation of Binh Duong Agrochemical Plant:

- In 2025, the Company proactively engaged with existing and planned industrial parks/clusters in accordance with the State's master planning and identified a suitable site for the relocation of the Plant at Tam Lap 2 Industrial Cluster, Phu Giao District, Binh Duong Province (now Phu Giao Commune, Ho Chi Minh City). The site meets the operational requirements of the Company, including permitted activities such as manufacturing, processing, bottling, and packaging of crop protection chemicals and other agricultural chemical products.

- On October 30, 2024, the Company signed a Memorandum of Understanding with Trung Hau Co., Ltd. regarding the sublease of land use rights and technical infrastructure within Tam Lap 2 Industrial Cluster.

- On May 15, 2025, the parties executed a boundary demarcation record for the land plot.

- On August 23, 2025, the Company signed a framework agreement with Trung Hau Co., Ltd. for a proposed lease area of 27,125.5 m², serving as the basis for the execution of a formal land lease agreement upon approval by the competent authorities.

(2) Binh Duong Agrochemical Plant Relocation Project:

The pre-feasibility study report for the Project has been completed. The Project has been approved in principle by the General Meeting of Shareholders for the relocation of the Binh Duong Agrochemical Plant, with a capacity of 9,500 tons of products per year, to Tam Lap 2 Industrial Cluster, Phu Giao Commune, Ho Chi Minh City, pursuant to Resolution No. 02/NQ-ĐHĐCĐ2025 dated December 24, 2025. Currently, Vipesco is in the process of implementing activities related to investment preparation for the Project.

II. SOLUTIONS TO IMPLEMENT THE 2026 PLAN

1. General Situation in the First Quarter of 2026

Weather conditions and agricultural production at the beginning of 2026: In the Northern region, cold air occurred prior to the Lunar New Year, with severe cold spells causing frost in several provinces, slowing down the Spring–Summer rice crop and affecting fruit trees (lychee, longan) and vegetables. The South Central region experienced unseasonal rains, but the impact on crops was not significant. The Southern region had favorable weather conditions, with the Winter–Spring rice crop achieving high yields; however, early saline intrusion affected irrigation water (Ben Tre, Tien Giang, Long An, etc.), causing damage to fruit trees. The Central Highlands and Southeast regions also experienced unseasonal rains, affecting the fruit-setting ability of durian and cashew, as these crops were in their flowering stage.

- **Agricultural prices:** fluctuated strongly and varied by commodity. Coffee and pepper prices increased, despite short-term fluctuations due to supply–demand dynamics and harvesting progress. Meanwhile, rice prices remained relatively stable with little fluctuation due to a slowdown in export markets. For fruits, especially durian, prices remained high due to strong export demand. Overall, agricultural price trends in Q1/2026 reflected a recovery in industrial crops and stability in staple food commodities.

- **Plant protection products (PPP) market:** The PPP market was significantly affected by multiple factors. In the North and Central regions, prolonged cold weather slowed planting progress, leading to a significant decrease in demand for PPPs. In particular, insecticides, fungicides, and herbicides were less consumed as crops had not yet entered strong growth stages. In the South, the Winter–Spring rice harvest was underway, during which farmers used fewer PPPs, resulting in reduced demand. Business activities in 2026 are expected to be more challenging due to rising input costs and stricter management of production and business activities by state authorities, requiring dealers and retailers to balance their trading activities. Since late 2025, the banning of Carbosulfan imports has had a considerable negative impact on the Company’s business results.

2. Prices of Plant Protection Product Raw Materials

Due to escalating conflicts in the Middle East, global oil prices increased sharply, significantly impacting input costs for raw materials. Prices of petroleum-related products rose continuously, with many solvents increasing by over 100%

compared to the beginning of the year. Transportation costs also increased due to disruptions in maritime routes. The USD exchange rate remained high; therefore, the production cost of plant protection products increased compared to previous periods, while demand has not yet recovered.

3. Business Plan for 2026

- Industrial production value at actual prices: VND 550,168 million;
- Revenue of the Parent Company: VND 681,589 million;
- Total sales revenue: VND 720,000 million (including revenue of the Parent Company and its subsidiary);
- Profit before tax: VND 20,204 million;
- Expected dividend: Not less than 5% of charter capital.

To ensure flexibility in managing production and business operations, the Company respectfully requests the Annual General Meeting of Shareholders to authorize the Board of Directors to adjust the 2026 business plan and dividend distribution in line with actual conditions.

4. Business Operations and Brand Development

- Products

+ Continue to proactively and actively research formulations to register new plant protection products, gradually developing replacement products for those that have been banned or have developed resistance.

+ Diversify packaging specifications: develop various packaging sizes suitable for different farmer groups and crop types; enhance environmentally friendly and anti-counterfeiting packaging.

+ Seek cooperation opportunities with active ingredient manufacturers from Japan and China to obtain authorization for product registration and distribution in the Vietnamese market.

+ Accelerate negotiations and cooperation with the Cuu Long Delta Rice Research Institute to reach agreements on licensing the commercial exploitation rights of several high-quality rice varieties developed by the Institute.

+ Cooperate with the South Central Coastal Agricultural Science and Technology Institute, under which the Institute will produce and VIPESCO will exclusively distribute certain rice products.

- + Signed a memorandum of understanding with the Maize Research Institute on licensing the commercial exploitation of two maize varieties.

- + Expand the portfolio of household pest control (PCO) products, including detergents and aerosol sprays. In addition to existing products, VIPESCO has registered 10 new aerosol spray products.

- Distribution Channels

- + Increase the number of distributors in key agricultural production areas to reduce transportation costs and shorten delivery times. It is expected to add approximately 300 dealers in 2026.

- + Promote the development of distribution systems on digital platforms such as TikTok, Tiki, and Vinachemmart by building a synchronized, user-friendly online ordering platform to serve farmers and consumers directly; thereby expanding market coverage, enhancing the shopping experience, improving sales efficiency, and gradually promoting digital transformation in distribution and business activities.

- + Standardize and synchronize processes for receiving, storing, and delivering goods to strictly control product quality, minimize defective or near-expiry products, thereby improving management efficiency and business reputation.

- Sales Policies

- + Flexible pricing policy: Develop and implement pricing policies suitable for each market region, season, and customer segment to adapt to market fluctuations, enhance product competitiveness, and optimize revenue and benefits for both the Company and the distribution system.

- + For primary distributors (Tier 1): Implement medium- and long-term policies linking dealer benefits with volume and sales agreements, along with attractive incentives for achieving seasonal business targets. Apply quantity commitment contracts for products with older active ingredients and short life cycles to maintain and extend their business lifespan. At the same time, apply flexible sales policies and effective customer care to quickly adapt to seasonal and pest changes.

- + For secondary distributors (Tier 2): Promote short- and medium-term promotional programs such as reward points redeemable for travel, gifts bundled with product packages, etc., to stimulate sales. In addition, build a direct support team to help Tier 2 distributors expand product distribution to farmers.

+ For farmers: Establish a technical advisory team to guide farmers in proper product use to optimize effectiveness. At the same time, implement attractive promotional programs such as gifts or travel incentives with purchases to stimulate demand.

+ Digital transformation in management: Develop and implement software to manage product flow, integrating sales policies via QR codes on each product carton to ensure accurate benefits for each customer group.

- Promotional Activities

+ Strengthen multi-channel communication: Increase the use of social media platforms such as Facebook, Zalo, YouTube, and TikTok to promote the Company's image and products; develop detailed instructional videos and share effective real-life application models in gardens and fields to enhance brand recognition and farmer trust.

+ Develop "farmer-friendly" content: Create concise, visual, and accessible communication content such as short videos, vivid illustrations, and livestreams guiding cultivation techniques and pest control for each crop and seasonal stage.

+ Provide free products, seeds, and trial samples to farmers; work with farmers to evaluate product effectiveness, thereby building trust in the products.

+ Enhance advisory and sales seminar activities: Organize seminars and direct consultations at retail dealer systems to help farmers better understand product functions and usage methods.

+ Conduct field demonstrations of product effectiveness and usage processes: Establish demonstration sites and organize field seminars based on actual results to persuade and build user confidence.

+ Farmer forums: Organize large-scale farmer discussion sessions to create a platform for sharing practical experience and enhancing product awareness.

5. Financial Activities

In addition to promoting sales, debt management remains a top priority, with active efforts to recover and resolve bad debts. Strengthen financial management, build a strict financial control system, and control expenditures by management units. Monitor investments and asset procurement closely. Ensure stable, healthy, and sustainable capital sources with the lowest possible cost of capital.

6. Research and Product Development Activities

- **Production support and product quality assurance:** Ensure timely provision of formulations and material norms for production; maintain the quality of input materials and output products across the Company. Optimize production processes and efficiently use raw materials to improve output, product quality, and market competitiveness.

- **Research and improvement of existing products:** Conduct research to improve products currently on the market by adjusting additives to enhance quality and reduce material costs, thereby increasing competitiveness.

- **New product research and development:**

+ Complete research on 08 new PPP product formulations and finalize dossiers to submit to authorities for registration of 05 new products.

+ Research and develop several organic microbial fertilizer products; carry out procedures to obtain certification for eligibility to produce organic microbial fertilizers at the Phu Bai Agrochemical Plant – Branch 2.

- **Quality assurance and testing:**

+ Continue maintaining quality control of samples for production, research, and services within the department's functional scope, ensuring timely results and meeting production requirements.

+ Continue developing and adapting testing methods for new active ingredients to support research and new product development.

+ Develop laboratory management software to manage data, analytical records, and result traceability, meeting digital transformation and laboratory management innovation requirements.

- **Efficacy testing and product promotion:**

+ Conduct timely biological efficacy trials to support product improvement, new product registration, and business requirements.

+ Carry out product demonstrations to support promotional activities and build customer confidence in using the Company's products.

+ Develop application models for pest and disease control on specific crops to support sales activities.

7. Governance and Human Resource Development

Regularly review issued regulations to amend and supplement them in accordance with legal requirements and the Company's actual operations. Update legal regulations to enhance compliance efficiency across all departments.

Further strengthen human resource management solutions to improve efficiency in both production and business operations. In 2026, the Company will continue to recruit additional personnel to develop key areas, including direct sales teams across all regions to support market activities and retail system development; research and testing staff; and personnel for new business sectors such as seed production and agricultural exports.

8. Investment Activities

The General Director has submitted to the Board of Directors for approval the 2025 construction investment plan, including: 01 ongoing project with an investment value of VND 129,000 million and 06 items under investment preparation with preparation costs of VND 1,500 million. The total planned investment value for 2026 is VND 130,500 million, funded by the Company's own capital. Details are as follows:

- Ongoing project:

+ Continue investment and construction of the relocation project of the Binh Duong Agrochemical Plant, with a capacity of 9,500 tons of products per year, at a location that ensures economic efficiency and complies with State regulations and local planning.

- Investment preparation items:

+ Production line for household products, including mosquito sprays and mosquito coils, to be implemented after completion of the Binh Duong plant relocation.

+ Investment in one Jetmill grinder (ultra-fine powder processing) for the powder production workshop at the Binh Duong Agrochemical Plant.

+ Project for construction of an office building at 96 Nguyen Dinh Chieu Street, Tan Dinh Ward, Ho Chi Minh City.

+ Investment in additional equipment to maintain and support production at existing plants/workshops.

+ Transportation vehicles serving the Company's production and business activities.

- **Major repair plan for fixed assets in 2026:** Continue reviewing and repairing machinery, equipment, factories, structures, and transportation vehicles.

In addition to the above, any supplementation or adjustment of the construction investment plan and decisions related to investment projects will be submitted to the Board of Directors or the General Meeting of Shareholders for approval in accordance with authority, legal regulations, and the Company's Charter

Sincerely report./.

GENERAL DIRECTOR

Nguyen Than



VIETNAM PESTICIDE JOINT STOCK COMPANY
 102 Nguyen Dinh Chieu – Tan Dinh Ward - Ho Chi Minh City
 Tel: (08) 38 224 364 - 38 295 730; FAX: (08) 38 230 752.
 Enterprise ID 0300408946 issued by the Department of Planning and
 Investment of Ho Chi Minh City

Ho Chi Minh City, April 24, 2026

THE AUDITED 2025 FINANCIAL STATEMENTS

The Financial Statements (FS) for 2025 presented below are a summary with key figures from the full text of the separate and consolidated FS for 2025, which have been audited and disclosed since March 12, 2026, on the Company's website. The HOSE Electronic Portal and the State Securities Commission Electronic Portal.

I. FINANCIAL BALANCE:

Unit . VND.

No	Indicators	Separate Financial Statements 2025	Consolidated Financial Statements 2025
	ASSETS	<u>528,704,632,138</u>	<u>542,787,408,209</u>
A	SHORT- TERM ASSETS	419,201,803,403	452,848,063,341
I	Cash and cash equivalents	68,261,813,604	76,061,439,715
II	Short-term financial investments	-	8,000,000,000
III	Short-term receivables accounts	242,193,345,763	257,488,018,321
IV	Inventories	100,829,874,905	103,329,896,175
V	Other current assets	7,916,769,131	7,968,709,130
B	LONG-TERM ASSETS	109,502,828,735	89,939,344,868
I	Long-term receivables	74,700,000	82,700,000
II	Fixed assets	18,131,180,524	18,131,180,524
III	Unfinished long-term assets	2,403,669,993	2,403,669,993
IV	Long-term financial investments	22,906,815,037	3,335,331,170
V	Other long-term assets	65,986,463,181	65,986,463,181
	CAPITAL SOURCES	<u>528,704,632,138</u>	<u>542,787,408,209</u>
A	LIABILITIES	185,072,969,450	190,782,496,593
I	Current liabilities	185,067,969,450	186,522,727,383
II	Long-term liabilities	5,000,000	4,259,769,210

B	EQUITY	343,631,662,688	352,004,911,616
	I Equity	343,501,800,351	351,875,049,279
	II Funding and other funds	129,862,337	129,862,337

II. BUSINESS PERFORMANCE INDICATORS

Unit . VND.

No	Target	Separate Financial Statements 2025	Consolidated Financial Statements 2025
1.	Revenue	614,446,227,870	658,950,746,910
2.	Deduction	25,138,837,255	25,183,184,455
3.	Net revenue	589,307,390,615	633,767,562,455
4.	Cost of goods sold	429,455,420,470	463,464,398,548
5.	Gross profit	159,851,970,145	170,303,163,907
6.	Revenue from financial activities	5,312,595,156	3,210,038,669
7.	Financial costs	11,507,563,106	11,738,402,734
8.	In which: Loan interest expenses	1,696,012,424	1,696,012,424
9.	Profits or loss in joint ventures or associates	-	(661,252,360)
10.	Cost of sales	69,633,354,901	70,830,977,173
11.	Management costs	60,477,054,147	65,235,802,191
12.	Net profit from operating activities	23,546,593,147	25,046,768,118
13.	Other incomes	5,765,612,990	5,765,612,990
14.	Other costs	40,429,670	41,056,360
15.	Other profits	5,725,183,320	5,724,556,630
16.	Total accounting profit before tax	29,271,776,467	30,771,324,748
17.	Current corporate income tax cost	5,208,486,097	6,259,096,529
18.	Cost of deferred corporate income tax	116,496,694	116,496,694
19.	Total profit after tax	23,946,793,676	24,395,731,525
20.	Profit after tax of parent company	23,946,793,676	23,403,124,161
21.	Profit after tax of non-controlling shareholders		992,607,364

No	Target	Separate Financial Statements 2025	Consolidated Financial Statements 2025
22.	Number of outstanding shares	24,460,792	24,460,792
23.	Basic earnings per share	979	957

III. SOME ANALYTICAL INDICATORS

Indicator	Unit	Separate Financial Statements 2025	Consolidated Financial Statements 2025
1 . Capital structure			
Debt / Total assets	Time	0.35	0.35
Debt / Equity ratio	Time	0.54	0.54
2 . Solvency			
Short-term solvency	Time	2.27	2.43
Fast Solvency	Time	1.72	1.87
3 . Operational capacity			
Inventory rotation	Time	4.26	4.24
Net revenue / Total assets	Time	1.11	1.13
4 . Rate of Return (ROR)			
Ratio of After-Tax Profit/Net Revenue	%	4.06%	3.85%
Ratio of After-Tax Profit / Shareholders' Equity	%	6.97%	6.93%
Ratio of After-Tax Profit/ Total Assets	%	4.53%	4.49%
Ratio of Profit from operating activities/Net Revenue	%	4.00%	3.95%
5 . Conservation factor			
Capital preservation factor	Time	1.40	1.44
Ratio of After-Tax Profit/ Total Assets	%	7.06%	7.01%
%/average equity (%)			
Basic earnings per share	VND.	979	957

Sincerely,

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

Le Ngoc Quang



VIETNAM PESTICIDE JOINT STOCK COMPANY
102 Nguyen Dinh Chieu – Tan Dinh Ward - Ho Chi Minh City
Tel: (028) 38 224 364 - 38 295 730; Fax: (028) 38 230 752
Business registration number 0300408946 issued by the Department
of Planning and Investment of Ho Chi Minh City

Ho Chi Minh City, April 24, 2026

REPORT OF THE BOARD OF DIRECTORS AT THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS

I. PERFORMANCE EVALUATION IN 2025

1. Results of implementing some basic indicators

Indicators according to consolidated financial statements: Revenue VND 658.950 billion, pre-tax profit VND 30.771 billion.

According to the Company's separate financial statements, revenue reached VND 614.446 billion and pre-tax profit reached VND 29.271 billion, equal to 107.7% and 122.9% compared to the Business Production Plan approved by the 2025 Annual General Meeting of Shareholders, which targeted revenue of VND 610.000 billion and pre-tax profit of VND 23 billion.

Dividend rate in 2025: The Board of Directors proposes that the 2026 Annual General Meeting of Shareholders approve the rate of 5.5% of charter capital, according to the plan approved by the 2025 Annual General Meeting of Shareholders.

2. Performance Evaluation in 2025

a. Difficulties and challenges

- Agricultural production at the end of 2025 focused on harvesting the main rice crop, planting winter crops, and restoring production affected by natural disasters and floods, particularly in the Central and Central Highlands regions.

- Competition in the industry intensified, with the market becoming fragmented due to the large number of companies participating. Supply exceeded demand, while revenue pressure was concentrated in the final months of the year as the overall plant protection industry experienced a downturn in the early months.

- Certain raw materials such as Cartap, Mancozeb, Abamectin, and Emamectin were in short supply and increased in price. In addition, the USD exchange rate continuously increased during the early months of the year, increasing the cost of imported materials.

- Liquidity within the system remained low, and high receivables negatively impacted sales performance and revenue growth.

- Although agricultural product prices remained high, overall crop yields were not strong, resulting in low farmer profits and difficulties in debt collection from farmers.

- The active ingredient Carbosulfan was banned from import by the Ministry of Agriculture under the Rotterdam Convention, effective from November 2025, which affected revenue.

- The dispute over Vipesco's interests with the capital-contributing member at Mosfly Vietnam Industries Company (MVI) was not fully resolved in 2025. As of now, the Ho Chi Minh City People's Court – Branch 02 has issued Decision No. 31/2025/QĐ-TBPS dated November 19, 2025, declaring the bankruptcy of MVI. However, VIPESCO has submitted a request for reconsideration of this bankruptcy decision to the competent authorities. The case file has currently been transferred by the Ho Chi Minh City People's Court – Branch 02 to the High People's Court in Ho Chi Minh City for appellate review and resolution.

b. Advantages.

- In 2025, Vietnam's agricultural exports grew positively, reaching USD 70 billion, an increase compared to the previous year, driven by the recovery in key markets (the US and China), higher prices for certain commodities (coffee, pepper, cashew), and the agricultural sector's efforts to overcome challenges caused by natural disasters and global economic fluctuations.

- The Board of Directors and the General Director have strong consensus in directing and operating the Company's business and production activities. Decisions and instructions are made promptly to ensure prompt resolution of requests arising during the business and production process.

- The company's management closely monitors business operations and promptly makes appropriate decisions to ensure growth targets, employment and stable income for employees.

II. ACTIVITIES OF THE BOARD OF DIRECTORS IN 2025

1. Meetings and Resolutions, Decisions of the Board of Directors in 2025.

The Board of Directors of the Company operates in accordance with the provisions of Law on Enterprises, the Company Charter, Board of Directors implemented the contents approved in the Resolution of the 2025 Annual General Meeting of Shareholders; Closely adhering to the strategic orientation and based on the actual situation, made accurate, timely and consistent decisions and

directions; Fully implemented management reports in accordance with legal regulations.

In 2025, the Board of Directors convened 02 General Meetings of Shareholders, including 01 Annual General Meeting and 01 Extraordinary General Meeting; held 07 Board meetings and conducted 10 written opinion collections of the Board of Directors; and issued 33 Resolutions and Decisions to direct the Company's management, organizational, production, and business activities. Key activities are summarized as follows:

- Implement and oversee the implementation of the Resolution of the 2025 Annual General Meeting of Shareholders to ensure compliance with the provisions of law and the Company Charter.

- Approve the Company's annual business and production plan, investment and construction plan and quarterly plans within its authority;

- Regarding the relocation plan of the Binh Duong Agrochemical Plant: the Board of Directors issued Resolution No. 08/NQ-HĐQT on the implementation of tasks under the investment preparation phase, assigning the General Director to organize the preparation of the feasibility study (FS) for the Tam Lap 2 Project; and promulgated the plan for the implementation of the relocation of the Binh Duong Agrochemical Plant. The Board also convened an Extraordinary General Meeting of Shareholders on December 24, 2025 to seek shareholders' approval on the investment policy for the relocation project of the Binh Duong Agrochemical Plant and the transfer of land use rights at Duc Hoa 1 Industrial Park, Tay Ninh Province. The Board directed, supervised, supported, and facilitated the Executive Board in carrying out preparatory activities for the relocation project, while seeking the most optimal and effective investment opportunities for the Plant.

- Select an auditing unit to review the semi-annual financial statements and audit the 2025 financial statements as authorized by the 2025 Annual General Meeting of Shareholders;

- Human resources: Issued the plan for review and supplementation of personnel planning for the periods 2021–2026 and 2026–2031; promulgated the list of personnel removed from and added to the planning for the periods 2021–2026 and 2026–2031. Conducted the evaluation and classification of capital representatives for 2024. Dismissed and appointed the Company's capital representative at Termite Control and Fumigation Joint Stock Company. Implemented the reappointment process for the Deputy General Director and the Chief Accountant of the Company.

- Continue to amend, supplement and perfect the Company's internal management regulations to comply with legal regulations and the actual situation at the Company. In 2025, the Regulation on Investment Project Management within Vietnam Pesticide Joint Stock Company was reviewed, approved, and promulgated.

- Implement internal audit activities at the Company according to the approved 2025 Internal Audit Plan.

- Continue to direct the Executive Board and the representative of Vipesco capital at MVI Company to coordinate with the law firm to urgently and actively resolve issues at MVI Company, protecting the legitimate rights and interests of Vipesco.

The Company's Resolutions and Decisions are fully recorded in the semi-annual management reports, year-end reports, and annual reports as well as disclosed on the Company's website.

2. Results of supervision of the General Director.

The Board of Directors has closely supervised the direction and operation of production, business, investment and construction activities of the General Director and other executives. All business production and investment construction plans are submitted to the Board of Directors for review and approval. The results of business and production targets are reported and explained fully and in detail.

The Board of Directors assessed that in 2025, the Company's Executive Board fully, seriously and effectively implemented the Resolutions, Decisions, Concluding Notices and directions of the Board of Directors in the Company's operations to implement the Resolution of the Annual General Meeting of Shareholders.

The Company's Executive Board has implemented a number of specific measures to maintain market share and increase revenue and profit compared to 2024, including adopting flexible sales policies; implementing appropriate promotional and after-sales programs; and sharing market information with customers to strengthen engagement. Pricing policies have also been adjusted in phases to align with fluctuations in input material costs and market acceptance. In addition, the Company has controlled sales volume in accordance with actual demand by season, region, and customer segment, while closely managing customer receivables.

In 2025, the Executive Board proactively and expeditiously carried out tasks related to the relocation of the Binh Duong Agrochemical Plant, including the preparation of a pre-feasibility study report for submission to the General Meeting of Shareholders for approval of the investment policy for relocating the Plant to Tam Lap 2 Industrial Cluster, as well as the implementation of the feasibility study report and other activities under the investment preparation phase of the Project.

The Executive Board has also made significant efforts to propose and implement solutions to address outstanding issues at Mosfly Vietnam Industries (MVI). However, to date, due to related legal procedures, these issues have not yet been fully resolved.

3. Activities of the Independent Member of the Board of Directors and Evaluation by the Independent Member on the Board's Operations

In 2025, the Board of Directors consisted of 05 members, including 01 Independent Member.

a. Activities of the Independent Member of the Board of Directors in 2025.

In 2025, the Independent Member of the Board of Directors fully participated in all meetings convened by the Board of Directors and provided opinions on all written consultations of the Board. Mr. Mai Thanh Binh – Independent Member of the Board of Directors – actively engaged in the direction and supervision activities of the Board and offered specific and objective feedback on the General Director's management operations.

In addition, in his capacity as the person in charge of the Company's internal audit function, Mr. Mai Thanh Binh coordinated with the outsourced internal audit firm to implement the 2025 Internal Audit Plan as approved by the Board of Directors. The internal audit activities were conducted objectively and accurately, thereby enhancing the Board of Directors' oversight of the Company's operations

b. Independent Member's Assessment of the Board's performance.

- In 2025, the Board of Directors of the Company adhered to the provisions of law, the Company's Charter, its Governance Regulations and the Board of Directors' Operating Regulations, fully and effectively implementing the Resolution of the 2025 Annual General Meeting of Shareholders.

- The Board of Directors has organized meetings as well as documents to collect Board opinions adhering to proper procedures and timelines.

- Resolutions and Decisions of the Board of Directors in 2025 were issued within its authority and swiftly guide the Company's activities as well as promptly address requests from the General Director and executives.

- The Board of Directors of the Company has closely directed and overseen the General Director and executives to ensure that the Company's activities are carried out in accordance with the Resolution of the 2025 Annual General Meeting of Shareholders and in compliance with the provisions of law; reviewed and requested the Executive Board to fully implement the recommendations as outlined by the auditing unit and the Company's Internal Audit Reports.

- All members of the Board of Directors have a high sense of responsibility, are highly professional, clearly understood their assigned responsibilities in protecting the interests of the Company and are exercised caution in performing their duties.

4. Report on transactions between the Company, subsidiaries, companies in which VIPESCO controls more than 50% of the charter capital with members of the Board of Directors and related persons of that member; transactions between the company and a company in which a member of the Board of Directors is a founding member or a business manager within the last 3 years prior to the time of the transaction:

In 2025, the Company conducted transactions involving the purchase and sale of materials and goods with its subsidiary, VIGUATO Agrobiochemical Company Limited with a total transaction value for the year of VND 10,496,011,000; and with its associate, Termite Control and Fumigation Company, with a total transaction value for the year of VND 9,090,909

5. Remuneration of Members of the Board of Directors in 2025.

Implemented according to the remuneration level approved by the 2025 Annual General Meeting of Shareholders. Specifically:

Unit: Million VND

STT	Full name	Title	Remuneration
1.	Mr. Le Ngoc Quang	Chairman of the Board	62
2.	Mr. Nguyen Than	Member of the Board of Directors	50

3.	Mr. Nguyen Minh Viet Hung	Member of the Board of Directors (<i>Until April 25, 2025</i>)	18
4.	Ms. Vu Thanh Thuy	Member of the Board of Directors (<i>From April 25, 2025</i>)	32
5.	Mr. Mai Thanh Binh	Member of the Board of Directors	50
6.	Ms. Nguyen Thanh Thuy	Member of the Board of Directors	50

IV. OPERATING PLAN IN 2026

1. Business and production plan for 2026

Based on the results of business and production in 2025, forecasts of weather, epidemics, consumer market and supply chains in 2026, the Company's Board of Directors submits to the Annual General Meeting of Shareholders for consideration and approval of the following business and production plan targets for 2026:

- Industrial production value at current prices: VND 550,168 million.
- Parent Company's revenue: VND 681,589 million. Total sales revenue: VND 720,000 million (including revenue from the Parent Company and its subsidiaries).
- Pre-tax profit: VND 20,204 million.
- Dividends: At least 5% of charter capital.

The Board of Directors has approved the 2026 Construction Investment Plan, which comprises one ongoing project with a total investment value of VND 129,000 million and six projects under investment preparation, with total preparation costs amounting to VND 1,500 million. The total planned investment value for 2026 is VND 130,500 million, to be financed from the Company's internal funds. This is hereby reported to the 2026 Annual General Meeting of Shareholders.

2. Activities to be implemented in 2026.

- Fully and effectively organize the execution of the Resolution of the 2026 Annual General Meeting of Shareholders of the Company in accordance with the provisions of the Charter and the Company's internal governance regulations.

- Based on the 2026 business and production plan approved by the Annual General Meeting of Shareholders, the Board of Directors will assign the business and production plan to the General Director on a quarterly basis and direct and oversee the implementation results to take timely measures.

- Lead and organize the implementation of the issued Investment Plan and Major Repair Plan for 2026; decide on investment plans and investment projects within its prescribed authority.

- Focus on implementing the Resolution of the Extraordinary General Meeting of Shareholders in 2025, dated 24 December 2025, regarding the investment policy for the Binh Duong Agrochemical Plant Relocation Project and the decision to transfer land use rights at Duc Hoa I Industrial Park, My Hanh Commune, Tay Ninh Province, in order to ensure the project's implementation progress. The Board of Directors has identified the relocation investment of the Binh Duong plant as a key priority, completing all investment preparation procedures and submitting them to the General Meeting of Shareholders for consideration and decision in accordance with the authority prescribed in the Company's Charter

- Implement the Company's internal audit activities in line with the approved 2026 Internal Audit Plan.

- Continue to work with the Company's Executive Board to propose solutions to resolve problems at Mosfly Vietnam Industries Co., Ltd. (MVI), protecting the legitimate rights and interests of VIPESCO.

- Supervise and closely oversee the Company's operations of the Executive Board and related groups and individuals. Monitor the business and production activities and performance of the subsidiary – Viguato.

- Continue to review the Company's internal management regulations to ensure that the Company's regulations and rules are consistent with current laws and the actual situation at the Company.

- Work closely with the Company's Board of Supervisors to ensure that the Company's operations comply with the legal regulations and the Company Charter, bringing benefits to the Company's shareholders.

The above is the Report of the Board of Directors of Vietnam Pesticides Joint Stock Company on the situation and results of the implementation of the

business and production plan, the results of supervision of the Company's General Director in 2025 and the Operating Plan in 2026, submitted to the 2026 Annual General Meeting of Shareholders.

The Board of Directors would like to express its sincere gratitude to the shareholders for their trust and investment in the Company, to our valued customers and partners for their ongoing support and collaboration, and to all the managers and employees of the Company for their dedicated contributions to the Company's development./.

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

Le Ngoc Quang



Ho Chi Minh City, April 24, 2026

REPORT ON THE ACTIVITIES OF THE SUPERVISORY BOARD PRESENTED TO THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS

Dear: General Shareholders' Meeting of Vietnam Pesticide Joint Stock Company

Performing the functions and duties of the Board of Supervisors (BOS) in accordance with the Law on Enterprises, the Charter of Vietnam Pesticide Joint Stock Company, and the Operating Regulations of the Board of Supervisors The Company's Board of Supervisors would like to report to the 2026 Annual General Meeting of Shareholders on the operational results of 2025 as follows:

I. Activities of the Supervisory Board in 2025

1. Personnel:

The Supervisory Board of Vietnam Pesticide Joint Stock Company consists of 3 members, ensuring the number of members of the Supervisory Board complies with the regulations in the Company's Charter and the Regulations on the Operation of the Supervisory Board. The list of the Company's Supervisory Board members includes:

1. Mr. Nguyen Xuan Khanh, Head of the Committee;
2. Ms. Dang Thi Ha, Auditor;
3. Ms. Nguyen Thi Thanh Thao, Auditor.

2. Activities of the Supervisory Board

According to the inspection and monitoring plan for 2025 assigned to each member, the Supervisory Board has implemented the work contents according to its assigned functions and tasks, focusing on key activity groups.

To monitor compliance with legal regulations, the Company Charter, and internal governance rules in management, operation, and business activities; and to monitor the implementation of resolutions of the General Meeting of Shareholders and decisions of the Board of Directors.

Participate in advising the Board of Directors on the selection of independent auditors; conduct periodic audits of financial statements, including consolidated financial statements, based on audited data; and monitor compliance with accounting

and financial regulations to ensure the accuracy and fairness of financial data and reports.

The Supervisory Board attends meetings of the Board of Directors, provides opinions and recommendations on issues related to business operations and shareholder rights; supervises the management of the General Director, the implementation of internal audits and risk management of the Company.

II. Results of monitoring the operational situation, implementation of accounting procedures, financial reporting, and business performance of the Company in 2025.

Based on the results of monitoring business operations and the assessment of quarterly, semi-annual, separate, and consolidated financial statements for 2025, the Supervisory Board unanimously evaluates the Company's operational situation, financial and accounting practices, and business results as follows:

1. Business and production activities.

In 2025, the company operated in a market environment with both favorable and challenging conditions, particularly with fluctuating raw material prices and competitive pressure. In response, the Board of Directors and the Executive Board implemented appropriate solutions to maintain stable production and business operations. These solutions involved flexible sales policies, strict control of accounts receivable, and organizing production and sales to meet market demands, thereby contributing to improved operational efficiency and financial stability.

As a result, the parent company's revenue and profit in 2025 both grew and exceeded the set targets; revenue reached VND 614.44 billion, an increase of 7.70% compared to 2024, while pre-tax profit reached VND 29.27 billion, an increase of 22.90% and significantly exceeding the plan, reflecting the effectiveness of management and operation.

2. Review of the 2025 financial statements.

Based on the Company's 2025 financial statements audited by AASC Auditing Firm Co., Ltd., the Supervisory Board has conducted an assessment and unanimously agreed to report to the General Meeting of Shareholders as follows:

The 2025 financial statements fairly and accurately reflect the Company's financial position as of December 31, 2025, as well as its business performance and cash flow for the fiscal year, in accordance with Vietnamese Accounting Standards, the current Corporate Accounting System, and relevant legal regulations concerning the preparation and presentation of financial statements.

Accounting record-keeping, preparation and archiving of accounting documents, ledgers, and financial reports are carried out fully, promptly, and in accordance with the provisions of the Accounting Law; ensuring compliance with accounting principles and the financial management requirements of the Company.

Business performance results for 2025

Some basic indicators according to the Financial Statement:

Target	Unit of measurement	Separate financial statements	Consolidated financial statements
1. Net revenue from sales and provision of services	VND	589,307,390,615	633,767,562,455
2. Profit before tax	VND	29,271,776,467	30,771,324,748
3. Net profit after corporate income tax	VND	23,946,793,676	24,395,731,525
4. Return on Assets (ROA)	%	4.53	4.49
5. Net profit margin after tax/ equity (ROE)	%	6.97	6.93
6. Operating profit margin / net revenue	%	4.80	4.70
7. Capital preservation ratio	Time	1.40	1.44
8. Earnings per share (EPS)	VND	979	957

The financial indicators for 2025 show that the Company's financial situation is safe and efficient; profitability and capital preservation are maintained stably, contributing to ensuring a solid financial foundation and shareholder benefits.

3. Finance, accounting, and auditing

The Company's financial, accounting, and auditing practices apply appropriate and consistent accounting policies and regulations in accordance with current laws; complying with Vietnamese Accounting Standards (VAS) and the Enterprise Accounting System issued by the Ministry of Finance. Specifically, the Company implements the accounting system according to Circular No. 200/2014/TT-BTC dated December 22, 2014, as amended and supplemented by Circular No. 53/2016/TT-BTC and Circular No. 202/2014/TT-BTC on the preparation and presentation of consolidated financial statements, along with other relevant legal regulations.

Accounting and financial reporting are carried out fully and promptly; economic transactions are recorded and reflected truthfully, reasonably, and in accordance with the nature of the transaction. The system of accounting documents and books is prepared, checked, circulated, managed, and stored in accordance with regulations, ensuring legality, validity, and reasonableness.

The inventory of assets, including cash, inventory, materials, finished goods, and fixed assets, is conducted periodically as required; inventory data is promptly verified and processed to support accounting and financial reporting. The company also makes provisions as required, contributing to a complete reflection of asset values and ensuring the principle of prudence in accounting.

In addition, the company maintains monitoring and control of key financial indicators such as debt ratio, solvency, and inventory turnover, thereby supporting financial assessment and improving management efficiency.

The Company's 2025 financial statements are prepared and presented in accordance with Vietnamese accounting standards, accounting regulations, and relevant legal provisions; the financial information is fully and clearly reflected, ensuring a basis for evaluating the Company's financial situation and business performance.

III. The management and operational work of the Board of Directors and the Executive Board.

1. Board of Directors' Activities in 2025

The Company's Board of Directors, consisting of 5 members, has fully performed its functions and duties as stipulated by the Enterprise Law, the Company Charter, and internal governance regulations. The Board of Directors has closely followed the strategic direction, the actual situation, and the production and business requirements of the Company to promptly issue resolutions and decisions in governance and operation, contributing to improved operational efficiency and ensuring stable and sustainable development goals.

During the year, the Board of Directors held 7 meetings and processed 10 documents for consultation; issued 33 resolutions and decisions to guide and manage the company's management, organization, and business operations.

The Board of Directors convened an Extraordinary General Meeting of Shareholders on December 24, 2025 to seek shareholders' approval on key matters, including the investment policy for the relocation project of the Binh Duong Agrochemical Plant and the plan for the transfer of land use rights at Duc Hoa 1 Industrial Park, Tay Ninh Province.

The Board members fully participated in the meetings, actively discussed and contributed opinions on the matters submitted to the Board for consideration and decision. For matters requiring written feedback, the process of providing input was conducted seriously, ensuring completeness and accountability.

In its supervisory role, the Supervisory Board recognizes that the Board of Directors has collaborated with the internal audit department in developing and implementing the 2025 internal audit plan in accordance with the approved guidelines. Internal audit activities have been conducted objectively and in compliance with regulations, thereby contributing to improved control, risk management, and governance capabilities of the Company.

2. General Director and other executives

In 2025, the Board of Directors implemented solutions to fulfill the Shareholders' General Meeting Resolution amidst challenging market conditions, particularly fluctuating raw material prices and competitive pressures.

The management board proactively organized the implementation of the Board of Directors' resolutions; managing production and business operations in a flexible manner,

adapting to market developments. Solutions focused on cost control, debt management, rational production and consumption organization, while maintaining and developing the market.

In addition, the Management Board has implemented measures to improve the efficiency of production and business operations; reorganized and restructured production activities in a rational manner, contributing to meeting market demands and ensuring the company's operational efficiency.

Based on the results achieved, the Supervisory Board recognizes that the Executive Board has performed well in organizing and managing production and business activities; revenue and profit in 2025 both increased compared to the previous year and exceeded the set plan, reflecting the effectiveness of the Company's management and operational control.

IV. Results of monitoring the Board of Directors and the Executive Board

In fulfilling its function of overseeing the management and operation of the Company, and through the review of the quarterly, semi-annual, and 2025 annual financial statements, the Supervisory Board makes the following assessment:

During the reporting period, the Supervisory Board did not receive any complaints or allegations related to the members of the Board of Directors and the General Management Board of the Company.

The Supervisory Board found no irregularities in governance and management. The Board of Directors and the Executive Board performed their functions and duties in accordance with the provisions of the Enterprise Law, the Securities Law, the Company Charter, and other relevant legal regulations; and fully complied with the resolutions of the General Meeting of Shareholders.

Board of Directors meetings are conducted in accordance with regulations; resolutions and decisions are issued in a manner that ensures proper procedure, authority, and serves the common interests of the Company and shareholders. Information disclosure is carried out in accordance with regulations applicable to listed companies, ensuring transparency and timeliness.

V. Coordination of activities between the Supervisory Board, the Board of Directors, and the executives.

The Board of Directors and the Executive Board have facilitated the Supervisory Board in performing its functions and duties as prescribed; provided complete and timely information and documents; and coordinated in reviewing and incorporating the opinions and recommendations of the Supervisory Board.

The Supervisory Board also maintains regular contact and information exchange with independent and internal audit firms to ensure audit quality and timely updates on audit results for supervisory purposes.

Based on the monitoring results, the Supervisory Board assessed that the coordination between the Board of Directors, the Executive Board, and the Supervisory Board was carried out closely and effectively; and agreed with the content of the Board of

Directors' activity report and the General Director's report on business performance for 2025 presented to the General Meeting of Shareholders.

The Supervisory Board assessed that the company's governance, management, and financial performance in 2025 were carried out in accordance with regulations; finances were maintained safely and efficiently, ensuring the rights of shareholders and creating a foundation for the company's stable and sustainable development.

VI. Activities of the Supervisory Board in 2026

Based on its functions and duties as stipulated by law, the Company Charter, and the Operating Regulations, the Supervisory Board has developed the following plan for 2026:

- Strengthen the monitoring of compliance with the law, the Company Charter, and resolutions of the General Meeting of Shareholders in governance and management activities;
- Collaborate with independent auditors to monitor the financial situation, production and business operations, and investments; focus on monitoring key risk areas and promptly recommend solutions to improve management efficiency and risk prevention; supervise the implementation of internal audits, ensuring compliance with the Company's internal regulations;
- Conduct periodic audits of financial reports, and promptly provide opinions and recommendations to the Board of Directors and the Executive Board;
- Strengthen coordination between the Supervisory Board, the Board of Directors, and the Executive Board to ensure that information for supervisory purposes is complete and timely;
- Perform other duties of the Supervisory Board as prescribed.

The Supervisory Board respectfully reports to the General Shareholders' Meeting on the results of operations in 2025 and the direction for 2026.

We respectfully request that the General Meeting of Shareholders consider and approve this./ .

**ON BEHALF OF THE BOARD OF SUPERVISORS
HEAD OF THE BOARD OF SUPERVISORS**

Nguyen Xuan Khanh



VIETNAM PESTICIDE JOINT STOCK COMPANY

102 Nguyen Dinh Chieu, Tan Dinh Ward, Ho Chi Minh City

Tel: (028) 38 296 378 - 38 295 730; Fax: (028) 38 230 752.

www: vipesco.com.vn; Enterprise ID 0300408946

No: 01/TTr-DHDCD2026

Ho Chi Minh City, April 24, 2026

PROPOSAL

Regarding profit distribution and dividend payment for 2025

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

Pursuant to the Charter of Vietnam Pesticide Joint Stock Company.

The Board of Directors of Vietnam Pesticide Joint Stock Company respectfully submits to the 2026 Annual General Meeting of Shareholders for approval the plan for ***profit distribution and dividend payment for 2025***.

Unit . VND.

No	Indicators	Amount
1	Charter capital:	244,607,920,000
2	Profit after corporate income tax for 2025	23,946,793,676
3	Undistributed profit after tax carried forward from the previous year	6,235,995,604
4	Profit distribution in 2025	24,704,075,755
4.1	<i>Development investment fund</i>	8,381,377,787
4.2	<i>Bonus Fund, Welfare Fund</i>	2,394,679,368
4.3	<i>Company Management Bonus Fund</i>	474,583,000
4.4	<i>Cash dividend distribution to existing shareholders (5.5% of charter capital - 550 VND/share)</i>	13,453,435,600
5	Undistributed profit after tax for this year carried forward to next year	5,478,713,525

Respectfully submit to the 2026 Annual General Meeting of Shareholders for consideration and approval.

Sincerely,

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

Le Ngoc Quang



VIETNAM PESTICIDE JOINT STOCK COMPANY

102 Nguyen Dinh Chieu, Tan Dinh Ward, Ho Chi Minh City

Tel: (028) 38 296 378 - 38 295 730; Fax: (028) 38 230 752.

www: vipesco.com.vn; Enterprise ID 0300408946

No: 02/TTr-DHDCD2026

Ho Chi Minh City, April 24, 2026

PROPOSAL

Revenue, Profit, and Dividend Distribution Plan for 2026

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

Pursuant to the Charter of Vietnam Pesticide Joint Stock Company.

The Board of Directors of Vietnam Pesticide Joint Stock Company respectfully presents to the 2026 Annual General Meeting of Shareholders to approve ***the Revenue, Profit, and Dividend Distribution Plan for 2026:***

Unit . VND

NO	INDICATORS	AMOUNT
01	Charter capital	244,607,920,000
02	Industrial production value (at current prices)	550,168,000,000
03	Parent Company Revenue	681,589,000,000
04	Total revenue (including revenue of Parent Company and Subsidiaries)	720,000,000,000
05	Total profit before tax	20,204,000,000

- It is expected that the dividend distribution will not be less than 5% of the charter capital, and the General Meeting of Shareholders authorizes the Board of Directors to adjust the business plan and dividend distribution for 2026 in accordance with actual conditions.
- The General Meeting of Shareholders authorizes the Company's Board of Directors to determine the interim dividend payout for 2026 and to proceed with the interim dividend payment to shareholders in accordance with the Company's business performance during the year.

Respectfully submit to the 2026 Annual General Meeting of Shareholders for consideration and approval.

Sincerely,

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

Le Ngoc Quang



VIETNAM PESTICIDE JOINT STOCK COMPANY

102 Nguyen Dinh Chieu, Tan Dinh Ward, Ho Chi Minh City.

Tel: (028) 38 296 378 - 38 295 730; Fax: (028) 38 230 752.

www: vipesco.com.vn; Enterprise ID 0300408946

No: 03/TTr-DHDCD2026

Ho Chi Minh City, April 24, 2026

PROPOSAL

Regarding the selection of the auditing firm for 2026

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

Pursuant to the Charter of Vietnam Pesticide Joint Stock Company.

The Board of Supervisors of Vietnam Pesticide Joint Stock Company respectfully submits to the 2026 Annual General Meeting of Shareholders the selection of an auditing firm for the financial statements of the year, which has been approved by the Ministry of Finance and the State Securities Commission to audit public interest entities in the securities sector for 2026 as follows:

1. Through a list of qualified independent auditing firms approved by the Ministry of Finance and the State Securities Commission to audit entities with public interest, conduct a review of the Company's semi-annual financial statements and audit the financial statements for the fiscal year ending December 31, 2026, based on the capacity profile and service proposal reviewed by the Supervisory Board, including

- AASC Auditing Firm Company Limited;
- Branch of MOORE AISC Auditing and Information Technology Services Company Limited;
- An Viet Auditing Company Limited.

Or other independent auditing firms that meet the auditing standards for listed companies, on the list approved by the Ministry of Finance and the State Securities Commission in 2026 .

2. Authorize the Company's Board of Directors to select one of the above-listed auditing firms to review the semi-annual financial statements, audit the separate financial statements and consolidated financial statements for the fiscal year ending December 31, 2026, based on criteria of competence, audit quality, appropriate fees, and compliance with legal deadlines.

Respectfully submit to the 2026 Annual General Meeting of Shareholders for consideration and approval.

Sincerely.

**ON BEHALF OF THE BOARD OF SUPERVISORS
HEAD OF THE BOARD OF SUPERVISORS**

Nguyen Xuan Khanh



VIETNAM PESTICIDE JOINT STOCK COMPANY

102 Nguyen Dinh Chieu, Tan Dinh Ward, Ho Chi Minh City

Tel: (028) 38 296 378 - 38 295 730; Fax: (028) 38 230 752.

www: vipesco.com.vn; Enterprise ID 0300408946

No: 04/TTr-DHDCD2025

Ho Chi Minh City, April 24, 2026

PROPOSAL

Regarding the remuneration for the Board of Directors and the Board of Supervisors in 2026

*Pursuant to the Charter of Vietnam Pesticide Joint Stock Company;
Pursuant to Resolution of the 2025 Annual General Meeting of Shareholders;
Based on the business performance results of 2025 and the business plan for 2026.*

The Board of Directors of Vietnam Pesticide Joint Stock Company respectfully submits to the 2026 Annual General Meeting of Shareholders the "Report on the Implementation of Remuneration Payments for the Board of Directors and the Board of Supervisors in 2025 and the Remuneration Payment Plan for the Board of Directors and the Board of Supervisors in 2026" as follows:

1. Report on the Remuneration Payments for the Board of Directors and the Board of Supervisors in 2025

At the 2025 Annual General Meeting of Shareholders, the General Meeting approved the remuneration levels for the Board of Directors and the Board of Supervisors as follows:

- Chairman of the Board of Directors 5,000,000 VND/month
- Member of the Board of Directors: 4,000,000 VND/month
- The Board of Supervisors: 4,000,000 VND/month
- Member of the Board of Supervisors 3,500,000 VND/month;

In 2025, the Company paid remuneration to the Board of Directors and the Board of Supervisors at the levels approved by the 2025 Annual General Meeting of Shareholders.

2. It is proposed to approve the remuneration levels for the Board of Directors and the Board of Supervisors in 2026 as follows:

a. Basis for determining the remuneration levels for the Board of Directors and the Board of Supervisors:

- The number of members and the workload of the Board of Directors and the Board of Supervisors.
- The business performance results of 2025 and the operational orientation for 2026.
- Reference to the remuneration levels of similar-sized enterprises currently in the market.

b. The Board of Directors proposes the remuneration levels for the Board of Directors and the Board of Supervisors in 2026 as follows:

- Chairman of the Board of Directors 5,000,000 VND/month
- Member of the Board of Directors: 4,000,000 VND/month
- The Board of Supervisors: 4,000,000 VND/month
- Member of the Board of Supervisors: 3,500,000 VND/month;

The remuneration paid to members of the Board of Directors and Board of Supervisors is before tax. Members of the Board of Directors and the Board of Supervisors are responsible for declaring and paying personal income tax in accordance with the law.

Respectfully submit to the 2026 Annual General Meeting of Shareholders for consideration and approval.

Sincerely,

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

Le Ngoc Quang



VIETNAM PESTICIDE JOINT STOCK COMPANY
THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS
VOTING BALLOT

----- ☺ -----

Ho Chi Minh City, April 24, 2026

The shareholder/representative of the shareholder signing below (with Name and ID Number printed on the outside of this Voting Ballot) votes on the matters submitted for shareholder opinion at the 2026 Annual General Meeting of Shareholders, as follows:

NO	CONTENT	APPROVE	DISAPPROVE	NO OPINION
1	Approve the Report on Operations and Business Performance in 2025 of the Board of Directors and the General Director; and the Business Plan for 2026.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Approval of the audited 2025 Financial Statements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Approval of the Report of the Company's Board of Supervisors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Approval of the Proposal 01/TTr-DHDCD2026 dated April 24, 2026, from the Board of Directors on the Profit Distribution Plan and Dividend Payment for 2025, with a dividend payout rate of 5.5% of charter capital (550 VND per share).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<p>Approval of the Proposal No. 02/TTr-DHDCD2026 dated April 24, 2026, from the Board of Directors on the Revenue, Profit, and Dividend Distribution Plan for 2026. In which:</p> <p style="padding-left: 40px;"><i>- It is expected that the dividend distribution will not be less than 5% of the charter capital, and the General Meeting of Shareholders authorizes the Board of Directors to adjust the business plan and dividend distribution for 2026 in accordance with actual conditions.</i></p> <p style="padding-left: 40px;"><i>- The General Meeting of Shareholders authorizes the Company's Board of Directors to determine the interim dividend payout for 2026 and to proceed with the interim dividend payment to shareholders in accordance with the Company's business performance during the year.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Approval of the Proposal No. 03/TTr-DHDCD2026 dated April 24, 2026, from the Board of Supervisors on the selection of the auditing firm for 2026. Authorize the Board of Directors to select an independent auditing firm that meets the standards set by the Ministry of Finance and the State Securities Commission, from the list proposed by the Board of Supervisors, to review the semi-annual financial statements, audit the separate financial statements and consolidated financial statements for the fiscal year ending December 31, 2026, based on criteria of competence, audit quality, appropriate fees, and compliance with legal deadlines.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NO	CONTENT	APPROVE	DISAPPROVE	NO OPINION
7	Approval of the Proposal No. 04/TTr-DHDCD2026 dated April 24, 2026 of the Board of Directors on remuneration for the Board of Directors and Board of Supervisors in 2026	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(Sign and specify full name)

Notes :
Please mark (X) or (√) in the appropriate box.



VIETNAM PESTICIDE JOINT STOCK COMPANY
102 Nguyen Dinh Chieu, Tan Dinh Ward, Ho Chi Minh City
Tel: (028) 38 296 378 - 38 295 730; Fax: (028) 38 230 752.
www: vipesco.com.vn; Enterprise ID 0300408946

No: 01/NQ-DHDCD2026

Ho Chi Minh City, April 24, 2026

Draft RESOLUTION
ANNUAL GENERAL MEETING OF SHAREHOLDERS
VIETNAM PESTICIDE JOINT STOCK COMPANY

THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS
VIETNAM PESTICIDE JOINT STOCK COMPANY

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

Pursuant to the Charter of Vietnam Pesticide Joint Stock Company.

Pursuant to the Minutes of the 2026 Annual General Meeting of Shareholders approved by the General Meeting of Shareholders of Vietnam Pesticide Joint Stock Company on April 24, 2026.

HEREBY RESOLVED:

Article 1. Approval of the report of the General Director and the Board of Directors on the Business Performance in 2025 and Business Development Directions for 2026

Article 2. Approval of the audited 2025 Financial Statements.

Article 3. Approval of the Report of the Company's Board of Supervisors.

Article 4. Approval of the Submission No. 01/TTr-DHDCD2026 of the Board of Directors on Profit distribution and dividend plan for 2025 is as follows:

Unit VND.

No	Indicators	Amount
1	Charter capital:	244,607,920,000
2	Profit after corporate income tax for 2025	23,946,793,676
3	Undistributed profit after tax carried forward from the previous year	6,235,995,604
4	Profit distribution in 2025	24,704,075,755
4.1	<i>Development investment fund</i>	8,381,377,787
4.2	<i>Bonus Fund, Welfare Fund</i>	2,394,679,368

No	Indicators	Amount
4.3	<i>Company Management Bonus Fund</i>	474,583,000
4.4	<i>Cash dividend distribution to existing shareholders (5.5% of charter capital - 550 VND/share)</i>	13,453,435,600
5	Undistributed profit after tax for this year carried forward to next year	5,478,713,525

Article 5. Approval of the Report No. 02/TTr-DHDCD2026 of the Board of Directors on the 2026 Revenue, Profit and Dividend Plan as follows:

Unit VND

No	Indicators	Amount
01	Charter capital	244,607,920,000
02	Industrial production value (at current prices)	550,168,000,000
03	Parent Company Revenue	681,589,000,000
04	Total revenue (including revenue of Parent Company and Subsidiaries)	720,000,000,000
05	Total profit before tax	20,204,000,000

- It is expected that the dividend distribution will not be less than 5% of the charter capital, and the General Meeting of Shareholders authorizes the Board of Directors to adjust the business plan and dividend distribution for 2026 in accordance with actual conditions.

- The General Meeting of Shareholders authorizes the Company's Board of Directors to determine the interim dividend payout for 2026 and to proceed with the interim dividend payment to shareholders in accordance with the Company's business performance during the year.

Article 6. Approval of the Proposal No. 03/TTr-DHDCD2026 of the Board of Supervisors, authorize the Board of Directors to select an independent audit firm that meets the standards prescribed by the Ministry of Finance and the State Securities Commission from the list proposed by the Board of Supervisors to review the semi-annual financial statements, audit the separate financial statements and consolidated financial statements for the fiscal year ending December 31, 2026, based on criteria of competence, audit quality, appropriate fees, and compliance with legal deadlines.

Article 7. Approval of the Proposal No. 04/TTr-DHDCD2026 of the Board of Directors regarding the remuneration levels for the Board of Directors and the Board of Supervisors in 2026 as follows:

- | | |
|--------------------------------------|---------------------|
| - Chairman of the Board of Directors | 5,000,000 VND/month |
| - Member of the Board of Directors: | 4,000,000 VND/month |
| - The Board of Supervisors: | 4,000,000 VND/month |
| - Member of Board of Supervisors | 3,500,000 VND/month |

Article 8. Implementation provisions

The General Meeting of Shareholders assigns the Board of Directors to implement this Resolution based on the objectives, tasks, and plans approved by the General Meeting of Shareholders, in accordance with legal regulations and the Company's Charter.

The Resolution of the 2026 Annual General Meeting of Shareholders of Vietnam Pesticide Joint Stock Company shall take effect from April 24, 2026.

This Resolution was approved at the 2026 Annual General Meeting of Shareholders of Vietnam Pesticide Joint Stock Company, with an approval voting rate of% of the total shares of all shareholders attending and voting at the General Meeting.

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

Recipient:

- Shareholders of the Company;
- Members of BOD, BOS;
- General Director of the Company;
- Subordinate units;
- Information disclosure;
- Save: Office, BOD.

Le Ngoc Quang