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| **YENBAI JOINT-STOCKS FOREST AGRICULTURAL PRODUCTS AND FOODSTUFF COMPANY** | **THE SOCIALIST REPUBLIC OF VIETNAM**  **Independence – Freedom – Happiness** |
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| No.: …/TTr-BKS | *Yen Bai, November 22, 2025* |

**SUBMISSION**

**Regarding the selection of an auditing unit for the**

**2025-2026 fiscal year financial statements**

- Pursuant to the current EnterprisesLaw and SecuritiesLaw of the State.

- Pursuant to the Charter of Yenbai Joint-Stocks Forest Agricultural Products and Foodstuff Company;

-The Supervisory Board submits to the 2025 Annual General Meeting of Shareholders a proposal on the selection of an auditing firm to audit the Company's Financial Statements for the 2025-2026 fiscal year as follows:

1. Criteria for selecting an auditing unit

The unit selected to audit Yen Bai Agricultural and Forestry Products Joint Stock Company must meet the following requirements:

- Is a reputable independent auditing unit approved by the State Securities Commission to audit listed organizations.

- Is a unit with highly qualified experts and auditors, with extensive experience in auditing financial statements in accordance with the provisions of Vietnamese Accounting Standards (VAS) and the Vietnamese Enterprise Accounting System.

- No conflict of interest when auditing the financial statements of Yen Bai Agricultural and Forestry Products Joint Stock Company.

- Has appropriate and competitive service fees.

2. Currently, there is no list of units approved by the State Securities Commission to audit public units in the securities sector in 2026. Therefore, after reviewing the capabilities of independent auditing firms currently on the market, the Supervisory Board has proposed to the Board of Directors to select the auditing unit for the Company's Financial Statements for the 2025-2026 fiscal year as follows:

(1). In case Nhan Tam Viet Auditing Co., Ltd. is approved by the State Securities Commission as an independent auditing unit in 2026: It will be selected as the independent auditing unit for the Company's Financial Statements for the 2025-2026 fiscal year for the following reasons: Nhan Tam Viet Auditing Co., Ltd. is a reputable independent auditing unit in the system of approved auditing units of the State Securities Commission. During their work at the Company: All auditors have a high sense of responsibility in their work, coordinate with the professional and accounting departments to improve the quality of the audit. Therefore, the Company's financial and accounting work is better, more transparent, and the consolidated financial statements are more accurate.

(2). In case Nhan Tam Viet Auditing Co., Ltd. is not approved by the State Securities Commission as an independent auditing unit in 2026: The Company's Supervisory Board will be assigned to consider and select an independent auditing unit (among the independent auditing units approved by the State Securities Commission in 2026) to propose and submit to the Board of Directors; and the Company's Board of Management for approval.

It is proposed that the 2025 Annual General Meeting of Shareholders authorize the Company Director to negotiate and sign the audit contract for the 2025-2026 fiscal year financial statements as stipulated.

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|  | **O/B. BOARD OF SUPERVISION** |
|  | **PREFECT** |
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|  | **Nguyen Thi Thu Hang** |