Số/No.: 421/2026/CV- SMC

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

TP. HCM, ngày 16 tháng 09 năm 2026

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi:

- **Ủy Ban Chứng khoán Nhà Nước/ State Securities Commission of Vietnam**
- **Sở Giao dịch Chứng khoán Việt Nam/ Vietnam Exchange**
- **Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh /Hochiminh Stock Exchange**

I. Tên tổ chức/*Name of organization*:

Công Ty Cổ Phần Đầu tư Thương mại SMC/ *SMC Trading Investment Joint Stock Company*

- Mã chứng khoán/*Stock code: SMC*
- Địa chỉ/Address: 124-126 Ung Văn Khiêm, Phường Thạnh Mỹ Tây, TP. Hồ Chí Minh
  124-126 Ung Van Khiem Street, Thanh My Tay Ward, HCM City
- Điện thoại/Tel.: (08) 3899 2299 Fax: (08) 3898 0909
- Email: smc@smc.vn

II. Nội dung thông tin công bố/*Contents of disclosure*:

Công ty CP Đầu Tư Thương Mại SMC công bố Nghị quyết HĐQT – Ngày 16/09/2026 về việc thành lập Ủy ban kiểm toán – trực thuộc HĐQT Cty.

SMC Trading Investment Joint Stock Company announces the BOD Resolution dated September 16, 2026, on the establishment of the Audit Committee under the BOD.

III. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 16/09/2026 tại đường dẫn: https://smc.vn

/This information was published on the company's website on 16/09/2026 (date), as in the link: https://smc.vn

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/*We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

CÔNG TY CP ĐẦU TƯ THƯƠNG MẠI SMC
SMC TRADING INVESTMENT JOINT STOCK COMPANY
Người được ủy quyền CBTT/ *Organization representative*
Phó Tổng giám đốc/*Deputy General Director*

CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI SMC

NGUYỄN NGỌC Ý NHI

No.: 415/2026/NQ-HĐQT	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness** *Ho Chi Minh City, day 16 month 09 year 2026*

RESOLUTION OF THE BOARD OF DIRECTORS

Re: Establishment of the Audit Committee under the Board of Directors and approval of the issuance of the Regulations on the Operation of the Company's Audit Committee

BOARD OF DIRECTORS
SMC TRADING INVESTMENT JOINT STOCK COMPANY

Pursuant to:

- *Law on Enterprises No. 59/2020/QH14 dated June 17, 2020 and its amendments, supplements and implementing guidelines;*
- *Law on Securities No. 54/2019/QH14 dated November 26, 2019 and its amendments, supplements and implementing guidelines;*
- *Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Law on Securities and its amendments and supplements;*
- *The Charter of SMC Trading Investment Joint Stock Company;*
- *The Internal Regulations on Corporate Governance and the Regulations on the Operation of the Board of Directors of SMC Trading Investment Joint Stock Company;*
- *The Regulations on the Operation of the Audit Committee under the Board of Directors of the Company;*
- *Resolution No. 410/2026/NQ-DHDCD-BT dated September 11, 2026 of the 2026 Extraordinary General Meeting of Shareholders approving the principal matters of the 2026 Extraordinary General Meeting of Shareholders;*
- *Minutes of collecting written opinions of the Members of the Board of Directors No. 414/2026/BBH-HDQT dated 16/09/2026.*

RESOLVES

Article 1. Establishment and issuance of the Regulations on the Operation of the Audit Committee

To approve the establishment and issuance of the Regulations on the Operation of the Audit Committee under the Board of Directors of SMC Trading Investment Joint Stock Company (the

"Audit Committee") to perform its functions, duties and powers in accordance with applicable laws, the Company's Charter, the Internal Regulations on Corporate Governance and the Regulations on the Operation of the Audit Committee.

The establishment of the Audit Committee is to implement the governance model approved by the 2026 Extraordinary General Meeting of Shareholders under Resolution No. 410/2026/NQ-DHDCD-BT dated September 11, 2026, whereby the Board of Supervisors is replaced by the Audit Committee under the Board of Directors. This matter was approved by the General Meeting of Shareholders with 100% of the voting shares represented at the meeting.

Article 2. Structure and members of the Audit Committee

The Audit Committee consists of the following members:

No.	Full name	Position on the BOD	Position on the Audit Committee
1	Mr. Le Quang Hai	Independent Non-Executive BOD Member	Chairman of the Audit Committee
2	Mr. Hoang Trung Dung	Independent Non-Executive BOD Member	Member of the Audit Committee

Article 3. Term of office of the Audit Committee

The term of office of the Audit Committee shall coincide with the term of office of the current Board of Directors.

Upon expiry of the Board of Directors' term, the Audit Committee shall continue to perform its duties until the new Board of Directors appoints replacement members of the Audit Committee in accordance with regulations.

Article 4. Functions, duties and powers

The Audit Committee shall fully perform its functions, duties and powers in accordance with applicable laws, the Company's Charter and the Regulations on the Operation of the Audit Committee, principally including:

Supervising the truthfulness and reasonableness of the financial statements and official disclosures relating to the Company's financial position;

Supervising and evaluating internal audit activities; reviewing the internal control and risk management systems;

Supervising compliance with laws, the Company's Charter, resolutions of the General Meeting of Shareholders and the Board of Directors, and the Company's internal regulations;

Recommending the selection of the independent audit firm, remuneration, audit service fees and relevant terms of the audit engagement;

Supervising the independence and objectivity of the independent audit firm;

Performing other rights and obligations in accordance with applicable laws, the Company's Charter, the Regulations on the Operation of the Audit Committee and decisions of the Board of Directors.

Article 5. Implementation

The Chairperson of the Audit Committee shall be responsible for organizing the activities of the Audit Committee; convening and chairing meetings; assigning duties to its members; and reporting to the Board of Directors in accordance with regulations.

The General Director, Person in Charge of Corporate Governance, Company Secretary, Chief Accountant and relevant departments/units shall be responsible for fully and promptly providing information, records and documents and coordinating with the Audit Committee within the scope of their assigned functions and duties.

The Person in Charge of Corporate Governance/Company Secretary is assigned to carry out information disclosure, reporting and other relevant procedures in accordance with applicable laws.

Article 6. Effectiveness

This Resolution shall take effect from the date of signing.

Members of the Board of Directors, the Audit Committee, the General Director, the Person in Charge of Corporate Governance, the Company Secretary and relevant individuals and units shall be responsible for implementing this Resolution.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN

M.S.D.N: 0303522206 - C.T.C.P
CÔNG TY
CỔ PHẦN
ĐẦU TƯ THƯƠNG MẠI
SMC
THÀNH PHỐ HỒ CHÍ MINH

PHAM HOANG ANH

SMC

NHÀ PHÂN PHỐI THÉP CHUYÊN NGHIỆP

REGULATIONS

ON THE OPERATION OF THE AUDIT COMMITTEE

UNDER THE BOARD OF DIRECTORS

SMC TRADING INVESTMENT JOINT STOCK COMPANY

HO CHI MINH CITY

SEPTEMBER - 2026

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Ho Chi Minh City, September 16, 2026

REGULATIONS ON THE OPERATION OF THE AUDIT COMMITTEE

Under the Board of Directors of SMC Trading Investment Joint Stock Company

***Pursuant to*:**

- *Law on Enterprises No. 59/2020/QH14 adopted by the National Assembly of the Socialist Republic of Vietnam on 17 June 2020 (as amended and/or supplemented from time to time);*
- *Law on Securities No. 54/2019/QH14 adopted by the National Assembly of the Socialist Republic of Vietnam on 26 November 2019 (as amended and/or supplemented from time to time);*
- *Decree No. 155/2020/ND-CP issued by the Government on 31 December 2020, detailing the implementation of a number of articles of the Law on Securities (as amended and/or supplemented from time to time);*
- *Circular No. 121/2020/TT-BTC issued by the Ministry of Finance on 31 December 2020, regulating the operations of securities companies (as amended and/or supplemented from time to time);*
- *Circular No. 116/2020/TT-BTC dated 31 December 2020 of the Minister of Finance, providing guidance on a number of provisions on corporate governance applicable to public companies under Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government, detailing the implementation of a number of articles of the Law on Securities (as amended and/or supplemented from time to time);*
- *The current Charter of SMC Trading Investment Joint Stock Company (hereinafter referred to as the "Company");*
- *Resolution of the Board of Directors No. 415/2026/NQ-HDQT dated September 16,2026 on the promulgation of the Regulations on the Operation of the Audit Committee of SMC Trading Investment Joint Stock Company.*

The Board of Directors hereby promulgates the Regulations on the Operation of the Audit Committee of SMC Trading Investment Joint Stock Company. The Regulations on the Operation of the Audit Committee (hereinafter referred to as the "Regulations") include the following provisions:

Article 1. Scope of Regulation and Subjects of Application

1. **Scope of regulation:** These Regulations on the Operation of the Audit Committee stipulate the organizational and personnel structure, operating principles, powers and obligations of the Audit Committee and its members in order to ensure that the Audit Committee operates in accordance with the Law on Enterprises, the Company's Charter and other relevant laws and regulations.
2. **Subjects of application:** These Regulations shall apply to the Audit Committee, members of the Audit Committee and other relevant persons and entities.

Article 2. Operating Principles of the Audit Committee

1. The Audit Committee under the Board of Directors shall report directly in writing to the Board of Directors and shall not be subject to interference in the performance of its duties, in order to ensure the Company's compliance with all applicable laws and regulations.
2. Members of the Audit Committee shall comply with applicable laws and relevant regulations, including but not limited to the Company's Charter and these Regulations, and shall not engage in any activities that may adversely affect their professional reputation.
3. Members of the Audit Committee shall not disclose any information provided to them, except where such disclosure is required by law.
4. Members of the Audit Committee shall act independently and honestly and shall not be influenced or controlled by any person in forming or reaching their conclusions.

Article 3. Powers and Obligations of the Audit Committee

The Audit Committee shall have the following powers and obligations:

1. To supervise the truthfulness and reasonableness of the Company's financial statements and official disclosures relating to the Company's financial position and business performance.
2. To supervise and evaluate the activities of the Company's Internal Audit Department, including the following:

   a. Reviewing and discussing significant internal audit findings reported by the Internal Audit Department to the Executive Management, the Executive Management's responses thereto, and the progress of implementing remedial action plans;

b. Reviewing and assessing the adequacy, effectiveness and independence of the work performed by the Internal Audit Department, and ensuring that the internal audit function is independent and has sufficient resources to fulfill its duties, including implementation of the annual audit plan;

c. Developing and proposing amendments to the Internal Audit Regulations for submission to the Board of Directors for approval and promulgation; approving the Internal Audit Manual and related documents to ensure consistency and compliance with applicable laws and the Company's governance requirements;

d. Pursuant to authorization by the Board of Directors, reviewing and approving the annual internal audit plan and ensuring that such plan is developed on a risk-based approach and identifies any limitations that may prevent the Internal Audit Department from implementing the annual audit plan. The Audit Committee shall report to the Board of Directors at the nearest semi-annual periodic meeting of the Board of Directors; and

e. Pursuant to authorization by the Board of Directors, reviewing and approving the annual operating budget of the Internal Audit Department, after consultation with the General Director and within the scope of the Company's annual operating budget and financial plan. The Audit Committee shall report to the Board of Directors at the nearest semi-annual periodic meeting of the Board of Directors.

3. To supervise other activities in order to ensure that the Company complies with applicable laws and regulations, requirements of regulatory authorities, the Company's Charter and other internal regulations, including the following:

a. Reviewing and discussing with the Executive Management, at least once a year:

i. The Company's material policies, procedures and guidelines, which are developed based on risk considerations and operational effectiveness;

ii. Material risks, particularly financial, legal and compliance risks, and the measures implemented by the Executive Management to monitor and control such risks;

b. Assessing the appropriateness of, and level of compliance with, applicable laws, the Company's Charter, resolutions of the General Meeting of Shareholders, decisions and resolutions of the Board of Directors, and other internal regulations of the Company;

c. Receiving, reviewing and discussing with the Executive Management periodic reports regarding:

i. Significant inspection and examination results within the Company;

ii. Matters that may attract the attention of competent regulatory authorities;

iii. Significant legal projects currently being implemented;

iv. Control activities in high-risk business areas;

v. Existing or proposed laws and regulations that may have a material impact on the Company's business operations;

d. Discussing with the Executive Management the Company's compliance governance strategy and significant legal matters, including:

i. Integration of compliance objectives into governance objectives and performance evaluations;

ii. Mechanisms for handling and imposing disciplinary measures in respect of serious compliance violations;

e. Receiving and discussing with the Executive Management reports relating to:

i. Serious ethical violations;

ii. Compliance with internal control requirements;

iii. Fraud and losses arising from business operations; and

iv. Information technology security and other technology-related risks;

f. Proposing measures to improve the internal control system and to prevent and address risks; and supervising the implementation of approved risk management measures.

4. To recommend the selection of an independent audit firm, the remuneration and audit service fees, and the terms and conditions of the audit engagement with the independent audit firm before submission to the Board of Directors for consideration and to the Annual General Meeting of Shareholders for approval.
5. To monitor and assess the independence and objectivity of the independent audit firm and the effectiveness of the independent audit process, particularly where the Company uses non-audit or advisory services provided by the independent audit firm, including:

   a. Reviewing the scope and types of non-audit services provided;

   b. Assessing potential conflicts of interest;

   c. Recommending restrictions on non-audit services where such services may adversely affect the independence of the independent audit firm.
6. To periodically hold meetings with the Executive Management and the independent audit firm. Such meetings shall be held separately from the formal meetings of the Audit Committee. The Audit Committee shall have the right to request representatives of the

independent audit firm to attend meetings of the Audit Committee and respond to matters relating to the audited financial statements.

7. To review the internal control and risk management systems; and, with respect to operational risks, to review matters relating to the effectiveness of the Company's control environment and the status of remedial action plans.
8. To review and recommend to the Board of Directors for approval policies on risk identification and management, as well as measures to address and control risks arising from the Company's operations.
9. Together with the Executive Management, to review and assess the organizational structure of internal controls and the Company's financial reporting process and, periodically and at least twice a year, to review the Executive Management's conclusions regarding the effectiveness of internal control procedures and measures, including any material deficiencies or weaknesses in such controls and procedures.
10. To review transactions with Related Persons that fall within the approval authority of the Board of Directors or the General Meeting of Shareholders and to make recommendations regarding transactions requiring approval of the Board of Directors or the General Meeting of Shareholders.
11. To have the right to access documents relating to the Company's operations and to communicate with other members of the Board of Directors, the General Director, Chief Accountant and other Managers in order to obtain information necessary for the Audit Committee's activities.
12. To ensure that personnel performing the internal audit function and independent auditors are not restricted from accessing the Audit Committee.
13. To engage external legal, accounting, financial or other professional advisors when necessary.
14. To prepare and submit a written report to the Board of Directors upon identifying that any member of the Board of Directors, the General Director or any other Manager has failed to fully perform his or her responsibilities in accordance with the Law on Enterprises and the Company's Charter.
15. To regularly report to the Board of Directors on the activities of the Audit Committee and to review and report annually to the Board of Directors on the effectiveness of the Audit Committee's performance. This responsibility is separate from the obligation of the

independent member of the Board of Directors who is a member of the Audit Committee to report to the Annual General Meeting of Shareholders.

16. To review and assess the adequacy of these Regulations and propose amendments and supplements for approval by the Board of Directors.
17. To exercise other powers and perform other obligations in accordance with applicable laws and the Company's Charter.

Article 4. Meetings of the Audit Committee

1. The Audit Committee shall meet at least two (02) times per year. Minutes of meetings shall be prepared in a detailed and clear manner and shall be properly maintained and retained. The minute-taker and all members of the Audit Committee attending the meeting shall sign the meeting minutes.
2. A meeting of the Audit Committee may be convened by any member of the Audit Committee whenever deemed necessary; however, the Chairperson of the Audit Committee shall have priority in convening meetings. The Chairperson of the Audit Committee shall chair the meeting.
3. Notices of meetings and relevant documents shall be sent to all members of the Audit Committee at least three (03) working days prior to the meeting date, unless the members unanimously agree to a shorter notice period.
4. The Audit Committee may adopt resolutions or decisions by voting at an in-person meeting, by online conference, by written consultation, or by other means. Each member of the Audit Committee shall have one vote. A resolution or decision of the Audit Committee shall be adopted if approved by a majority of the members attending the meeting. In the event of an equality of votes, the final decision shall follow the position supported by the Chairperson of the Audit Committee.
5. Resolutions or decisions adopted by written consultation, email or other electronic means shall have the same legal validity as those adopted at an in-person meeting, provided that all members of the Audit Committee have been provided with the relevant documents and all members have clearly communicated their opinions.
6. Only members of the Audit Committee shall be entitled to attend meetings of the Audit Committee. In addition to its members, the Audit Committee may invite other personnel to attend a meeting where deemed necessary. Invitees may present their opinions at the request of the Audit Committee but shall have no voting rights.

7. The Audit Committee shall have the right to request representatives of the approved independent audit firm to attend meetings of the Audit Committee and respond to matters relating to the audited financial statements.

Article 5. Composition of the Audit Committee

1. The Audit Committee shall consist of at least two (02) members, with the specific number of members for each term of office to be determined by the Board of Directors. The Chairperson of the Audit Committee shall be an independent member of the Board of Directors. Other members of the Audit Committee shall be non-executive members of the Board of Directors.
2. Unless otherwise decided by the Board of Directors, the term of office of the Audit Committee shall coincide with that of the Board of Directors. Upon expiration of the term of the Board of Directors, the Audit Committee shall continue to perform its duties until the new Board of Directors appoints replacement members.
3. Members of the Audit Committee shall possess knowledge of accounting and auditing and have a general understanding of applicable laws and the Company's operations, and shall not fall into any of the following categories:.

   a. Working in the accounting or finance department of the Company;

   b. Being a member or employee of an approved independent audit firm that has audited the Company's financial statements during the preceding three (03) consecutive years.
4. The Chairperson of the Audit Committee shall hold a university degree or higher qualification in one of the following disciplines: economics, finance, accounting, auditing, law or business administration.
5. The appointment of the Chairperson and other members of the Audit Committee shall be approved by the Board of Directors at a meeting of the Board of Directors.

Article 6. Nomination, Candidacy and Appointment of Members of the Audit Committee

1. Members of the Board of Directors may nominate themselves as members of the Audit Committee if they consider that they satisfy all applicable qualifications and requirements for membership of the Audit Committee.
2. The Chairperson and other members of the Audit Committee shall be nominated by the Board of Directors and shall not be Executives of the Company.
3. Members of the Board of Directors who nominate themselves or are nominated for membership of the Audit Committee shall be entitled to participate in voting at the meeting

of the Board of Directors on the appointment of the Chairperson and members of the Audit Committee in accordance with Article 35 of the Company's Charter.

Article 7. Dismissal and Removal of Members of the Audit Committee

1. A member of the Audit Committee shall be dismissed in any of the following circumstances:

   a. The member no longer satisfies the qualifications and requirements for membership of the Audit Committee as stipulated in Article 5 of these Regulations; or

   b. The member submits a resignation and such resignation is accepted by the Board of Directors.

2. A member of the Audit Committee shall be removed in any of the following circumstances:

   a. Failure to complete assigned duties or tasks;

   b. Failure to exercise his/her powers or perform his/her obligations for six (06) consecutive months, except in the event of force majeure;

   c. Repeated or serious breach of the obligations of a member of the Audit Committee as prescribed by applicable laws, the Company's Charter, the Internal Regulations on Corporate Governance and these Regulations; or

   d. Other circumstances as determined by a resolution of the Board of Directors.

3. Any decision on the replacement, new appointment, reappointment, dismissal or removal of a member of the Audit Committee, or receipt of a resignation from a member of the Audit Committee, shall be reported to the competent State regulatory authority and disclosed in accordance with applicable disclosure requirements within twenty-four (24) hours from the date of the relevant decision on dismissal or removal or receipt of the resignation.

Article 8. Report on the Activities of the Independent Member of the Board of Directors on the Audit Committee at the Annual General Meeting of Shareholders

1. The independent member of the Board of Directors serving on the Audit Committee shall be responsible for reporting on his/her activities at the Annual General Meeting of Shareholders.

2. The activity report of the independent member of the Board of Directors serving on the Audit Committee presented at the Annual General Meeting of Shareholders shall include the following:

   a. Remuneration, operating expenses and other benefits (if any) of the Audit Committee and each member of the Audit Committee;

b. A summary of meetings of the Audit Committee and the conclusions and recommendations made by the Audit Committee;

c. Results of the supervision of the Company's financial statements, operations and financial position;

d. An assessment of transactions between the Company, its subsidiaries or other companies in which the Company controls more than 50% of the charter capital, on the one hand, and members of the Board of Directors, the General Director, other Executives of the Company and their Related Persons, on the other hand; and transactions between the Company and companies in which members of the Board of Directors, the General Director or other Executives of the Company have been founding members or enterprise managers during the three (03) years immediately preceding the transaction;

e. Results of the assessment of the Company's internal control and risk management systems;

f. Results of the supervision of the Board of Directors, the General Director and other Executives of the Company; and

g. Results of the assessment of coordination between the Audit Committee and the Board of Directors, the General Director and the Shareholders.

3. The report specified in Clause 2 of this Article shall be submitted in advance to the Board of Directors for review, coordination and consistency of the information to be presented at the Annual General Meeting of Shareholders.
4. The Audit Committee's report shall be made available to Shareholders by publication on the Company's website and/or by inclusion with the meeting materials for the Annual General Meeting of Shareholders in accordance with applicable laws and the Company's Charter.

Article 9. Operating Budget of the Audit Committee; Remuneration, Bonuses and Other Benefits of Members of the Audit Committee

1. The annual operating budget of the Audit Committee shall be allocated by the Board of Directors and shall form part of the operating budget of the Board of Directors approved by the General Meeting of Shareholders. The remuneration, allowances, bonuses and other benefits (if any) of members of the Audit Committee shall be determined by the Board of Directors.
2. The operating expenses of the Audit Committee and remuneration of its members (if any) shall be reported to the Board of Directors and the Annual General Meeting of Shareholders

and disclosed in the Company's Annual Report in accordance with applicable laws and the Company's Charter.

Article 10. Transitional Provisions

In the event of any changes in personnel, the existing Audit Committee shall continue to perform its duties in accordance with these Regulations until the Board of Directors decides on the appointment or reconstitution of the Audit Committee with new personnel in compliance with these Regulations.

Article 11. Effectiveness

These Regulations on the Operation of the Audit Committee of SMC Trading Investment Joint Stock Company, comprising eleven (11) Articles, shall take effect from 16/09/2026.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

CHAIRMAN

M.S.D.N: 0303522206 - C.T.C.P

CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI SMC

THÀNH PHỐ HỒ CHÍ MINH

PHAM HOANG ANH