

No.: 95/2026/CV-CFV

Dak Lak, July 6 , 2026

**INFORMATION DISCLOSURE ON WEBSITES OF
THE STATE SECURITIES COMMISSION AND HANOI STOCK
EXCHANGE**

To: - The State Securities Commission
- Hanoi Stock Exchange

Company's name: **THANG LOI COFFEE JOINT STOCK COMPANY**

Registered office address: Km 17, the National Highway No. 26, Ea Knuec
Commune, Dak Lak Province, Vietnam

Telephone No. : 02623.514.365

Fax : 02623.514.365

Website : <http://thangloicoffee.com.vn/>

Authorized person for news disclosures: Mr. Do Hoang Phuc – the Company's legal
representative

Email : uyendan2594@gmail.com

Information type : 24h 72h Required Ad-hoc Periodic

Disclosure contents:

- Notice on audit company, signed the audit contract for the 2026 financial
statements.

This document has been post on June 30, 2026 on the Company's website at:
<http://thangloicoffee.com.vn/>

We hereby undertake that the above information is true and accurate and we shall
take responsibility to the laws for the disclosed information.

THE LEGAL REPRESENTATIVE



HỮ TỊCH HÒQT
Đ. Hoàng Phúc

DECISION

Regarding the approval of the selection
Auditing unit of the Company's financial statements in 2026

**CHAIRMAN OF THE BOARD OF DIRECTORS
THANG LOI COFFEE JOINT STOCK COMPANY**

Base:

- Law on Enterprises No. 59/2020/QH14, passed by the National Assembly of the Socialist Republic of Vietnam on 17/06/2020;
- Charter of Organization and Operation of Thang Loi Coffee Joint Stock Company;
- Resolution No. 05/2024/NQ-HDQT dated April 24, 2024 of the General Meeting of Shareholders on the election of the Chairman of the Board of Directors of Thang Loi Coffee Joint Stock Company;
- Resolution of the Annual General Meeting of Shareholders of Thang Loi Coffee Joint Stock Company No. 05/2026/NQ – General Meeting of Shareholders dated April 22, 2026.

DECISION:

Article 1: Through the selection and signing of the contract to audit the 2026 financial statements of Thang Loi Coffee Joint Stock Company and AFC Vietnam Auditing Co., Ltd. - Northern Branch,

Information about the selected auditing unit:

Address: No. 2, Niche 31/26 Tran Quoc Hoan Street, Cau Giay Ward, Hanoi City

Phone: 0243.2002016

Tax code: 0300448995-004

Representative: Mr. **ONG THE DUC**; Position: Director

Article 2. Other contents related to the audit are shown in detail according to Contract No. 055/2026/HDKT-AFCVN.PB dated 06/07/2026 attached.

Article 3. This Decision takes effect from the date of signing. Members of the Board of Directors, the Control Board, the Board of General Directors, relevant departments and individuals shall be responsible for the implementation of this Decision.

Recipients:

- As above
- Save: OAD

LEGAL REPRESENTATIVE



CHỦ TỊCH HĐQT
Đỗ Hoàng Phúc

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No.: 055/2026/HĐKT-AFCVN.PB

SERVICE CONTRACT FOR REVIEW AND AUDIT OF FINANCIAL STATEMENTS

Ref: Supply of Services for Review of Interim Financial Statements for the First Six Months of 2026 and the Audit of the Financial Statements for the financial year ended on December 31, 2026 of Thang Loi Coffee Joint Stock Company

- Pursuant to the Civil Code No. 91/2005/QH13 dated November 24, 2015;
- Pursuant to the Law on Commerce No. 36/2005/QH11 of the National Assembly of the Socialist Republic of Vietnam dated June 14, 2005 providing for commercial activities;
- Pursuant to the Law on Independent Audit No. 67/2011/QH12 of the National Assembly of the Socialist Republic of Vietnam dated March 29, 2011 providing for independent audit and the Decree No. 17/2012/NĐ-CP dated March 13, 2012 detailing and guiding the implementation of a number of Articles of the Law on Independent Audit;
- Pursuant to the Decree No. 17/2012/ND-CP of the Government dated March 13, 2012 on detailing and guiding the implementation of a number of Articles of the Law on Independent Audit;
- Pursuant to the Vietnamese Audit Standard No. 210 regarding the Audit Contract and the Vietnamese Standard on Review Service Contract No. 2410 - Interim review of financial information implemented by the unit's independent auditor;
- With reference to the requirements of Thang Loi Coffee Joint Stock.

Today,July 6..., 2026, we are:

PARTY A: THANG LOI COFFEE JOINT STOCK COMPANY

Represented by : **Mr. DO HOANG PHUC**
Title : The Chairman of Board of Directors
Address : Km 17, the National Highway No. 26, Ea Knuec Commune, Dak Lak Province, Vietnam
Telephone : 0262 3514 363
Tax code : 6000182456

PARTY B: AFC VIETNAM - THE NORTHEN BRANCH

Represented by : **Mr. ONG THE DUC**
Title : Director
Address : No. 2, Alley 31/26, Tran Quoc Hoan Street, Cau Giay Ward, Hanoi, Vietnam
Telephone : 024 3 2002016
Account No. : 0451.000.355162
Opened at Bank : Vietcombank - Thanh Cong Branch
Tax code : 0300448995-004

Upon discussion and negotiation, the Parties hereby agree to enter into the contract with terms and conditions as follows:

ARTICLE 1: CONTRACT CONTENTS

Party B agrees to provide Party A with the services of an interim financial statement review and an audit of the financial statements of Thang Loi Coffee Joint Stock Company, including the Balance Sheet, Income Statement, Cash Flow Statement and Notes to the Financial Statements for the financial year ended on December 31, 2026. Party B's services shall include:

- Review of the interim financial statements for the six-month accounting period ended on June 30, 2026 of Thang Loi Coffee Joint Stock Company.
- Audit of the financial statements for the financial year ended on December 31, 2026 of Thang Loi Coffee Joint Stock Company.

Party B's audit services shall be implemented with the purpose of releasing the 2026 audited financial statements of Thang Loi Coffee Joint Stock Company.

ARTICLE 2: RESPONSIBILITIES OF THE PARTIES

2.1 Responsibilities of Party A

Party B's audit shall be conducted on the basis that Party A's Board of Directors and Board of Management acknowledge and understand their responsibility for:

- (a) Preparing and fairly presenting the financial statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the applicable legal regulations governing the preparation and presentation of financial statements;
- (b) Establishing and maintaining such internal control as the Board of Management determines is necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- (c) Timely providing Party B with:
 - (i) Access to all information that the Board of Management considers relevant to the preparation and presentation of the financial statements, including accounting vouchers, supporting documents and all other relevant matters;
 - (ii) Any additional information and explanations requested by the auditor and the audit firm for the purpose of the audit;
 - (iii) Unrestricted access to Party A's personnel whom the auditor and the audit firm consider necessary to obtain sufficient appropriate audit evidence. Assigning appropriate personnel to coordinate with Party B throughout the audit.

The Board of Directors and the Board of Management of Party A (where appropriate) shall provide written representations confirming the explanations provided during the audit through the "*Management's Letter of Explanation*".

Facilitate Party B's employees during working at Party A's Office.

Provide comments on the draft Audit Report within five (5) working days from the date the draft report is submitted by Party B.

Make full and timely payment of audit service fees and any other expenses (if any) as defined in Article 4 herein.

2.2 Responsibilities of Party B

For the review services

Party B shall notify Party A regarding the review contents and plan, assign qualified and experienced auditors and assistants to perform the engagement.

Party B shall request Party A to provide written confirmation of the representations made during review. According to the Vietnamese Standard on Review Service Contract No. 2410 - Review of interim financial information performed by the independent auditor of the entity, compliance with this requirement and the Management's Letter of Explanation issued by Party A's Board of Directors and Board of Management constitute a part of the basis for Party B's conclusion on Party A's Financial Statements.

Party B shall perform the review in accordance with Vietnamese Standard on Review Service Contract No. 2410 - Review of interim financial information performed by the independent auditor of the entity, for the purpose of expressing a conclusion as to whether anything has come to Party B's attention that causes Party B to believe that the interim financial statements have not been prepared, in all material respects, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the applicable legal regulations governing the preparation and presentation of interim financial statements.

Party B's review mainly includes interviews of persons responsible for financial and accounting matters, analytical procedures and other review procedures. It generally does not include obtaining corroborative evidence. The scope of a review is substantially narrower than that of an audit of Financial Statements conducted in accordance with the Vietnamese Standards on Auditing to release opinions on financial statements. Therefore, Party B does not express an audit opinion on the reviewed interim financial statements.

A review service for interim financial information is not designed to provide assurance that all significant matters that would be identified in an audit will be detected. Nor should it be relied upon to detect fraud, error or non-compliance with laws and regulations. However, Party B shall notify Party A any material matters identified during the review.

For the audit services

Party B shall perform the audit in accordance with the Vietnamese Standards on Auditing, applicable laws and relevant regulations. Those standards require that Party B must plan and perform the audit to obtain reasonable assurance that the financial statements as a whole are free from material misstatements, whether due to fraud or error. An audit includes performing procedures to obtain audit evidence regarding the amounts and disclosures in the financial statements. The applied procedures depend on auditor's judgment, including assessment of the risks of material misstatement arising from fraudulence or mistake. An audit also includes assessing the appropriateness of accounting principles of significant estimates made by the Management, as well as evaluating the overall financial statements presentation.

Party B shall notify Party A regarding the audit contents and assign qualified and experienced auditors and assistants to perform the audit.

Party B shall perform the audit in an independent, objective and confidential manner. Accordingly, Party B shall not disclose any information to any third party without Party A's prior consent, unless disclosure is required by applicable laws or regulations, or where such information has already been made publicly available by competent regulatory authorities or by Party A.

Party B shall request Party A's Board of Management shall request Party A to provide written confirmation of the representations made during audit. According to the Vietnamese audit standards, compliance with this requirement and the Management's Letter of Explanation

issued by Party A's Board of Directors and Board of Management constitute a part of the basis for Party B's opinions on Party A's financial statements.

Due to inherent limitations of an audit as well as the inherent limitations of internal controls, there is an unavoidable risk that certain material misstatements may not be detected, even though the audit has been properly planned and performed in accordance with the Vietnamese Audit Standards.

In order to assess audit risk, Party B shall consider the internal controls relevant to Party A's preparation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Party A's internal control. Nevertheless, Party B shall provide Party A with a written notice on any significant deficiencies in internal controls identified during the audit of financial statements.

ARTICLE 3: IMPLEMENTATION PERIOD

Party B shall conduct the service after Party A has successfully completed the preparation of its financial statements and made available all information and documentation necessary for the work contents.

ARTICLE 4: REVIEW REPORT AND AUDITOR'S REPORT

- 4.1 Upon completion, Party B shall provide Party A with:
- A review report of the interim financial statements for the six-month accounting period ended on June 30, 2026 of Thang Loi Coffee Joint Stock Company.
 - Independent auditor's report of the financial statements for the financial year ended on December 31, 2026 of Thang Loi Coffee Joint Stock Company.
 - The Management Letter for the financial year ended on December 31, 2026 (if any).

The Review Report on the Interim Financial Information and the Independent Auditor's Report shall be made in 08 Vietnamese sets and 04 English sets. Party A shall retain 09 sets. Party B shall retain 03 sets (including 02 Vietnamese sets and 01 English set).

The Review Report on the Interim Financial Information and the Independent Auditor's Report shall be made in writing in accordance with the Law on Independent Audit, the Vietnamese Audit Standards, and other applicable laws and regulations.

- 4.2 In the event that Party A intends to issue Party B's Auditor's Report in any document format in any form whatsoever, or to issue any document containing the audited financial statements or information derived therefrom, Party A's Board of Management agrees to provide Party B with a draft copy of such document and shall not distribute or otherwise make the document publicly available without Party B's prior written consent.

ARTICLE 5: SERVICE CHARGE AND METHOD OF PAYMENT

- 5.1 Service charge

	VND
Service charge of review of interim report and audit of 2026 financial statements:	80,000,000
<i>The above charge excludes VAT</i>	
<i>(In words: Eighty million Vietnam dongs only)</i>	

- 5.2 Party B shall be paid by following installments: Party A shall make an advance payment equal to 50% of the Contract value upon execution of the Contract by both Parties. The

remaining balance shall be paid after Party B has issued the Auditor's Report and the Parties have completed the contract liquidation procedures.

5.3 Party B shall be paid by bank transfer.

ARTICLE 6: IMPLEMENTATION COMMITMENT

The Parties undertake to fully fulfill all provisions committed hereof. During performance, should any issue or difficulty arise, the Parties shall promptly notify each other to work out an appropriate resolution. Any variations shall be directly notified to each other in writing (or via email) and delivered to the addresses set forth herein.

Any dispute arising out of or in connection with the performance of this Contract that cannot be resolved through mutual consultation and negotiation shall be put forward to the competent Economic Court for final settlement. During pending for the court's judgment, the Parties shall still continue to perform their undertakings agreed herein.

ARTICLE 7: VALIDITY, LANGUAGE AND CONTRACT TERM

This Contract is made into four (04) Vietnamese copies of the same legal validity; each Party retains two (02) Vietnamese copies. The Contract shall become effective on the date it is duly signed and affixed with the official seals of both Parties.

REPRESENTATIVE OF PARTY A



CHỦ TỊCH HĐQT
Đỗ Hoàng Phúc

REPRESENTATIVE OF PARTY B



GIÁM ĐỐC
Ông Chế Đức