	THANH THANH CONG - BIEN HOA JOINT STOCK COMPANY	No: TTCBH/E&S/CS-01
	SUSTAINABILITY DEVELOPMENT POLICY	Version: 03 Effective: 26/06/2026 Page: 1/8

TABLE OF CONTENTS

I. PURPOSE

The Sustainability Development Policy is established to provide direction for the entire organization to operate in a transparent, responsible, and sustainable manner, consistently aligned with the ESG Strategy and ESG Statement. The Policy aims to ensure long-term growth, create value for employees, farmers, customers, partners, and communities, and contribute to a harmonious future between people and the environment.

II. SCOPE OF APPLICATION

1. This Policy applies to Thanh Thanh Cong - Bien Hoa Joint Stock Company, Centers, and Subsidiaries (collectively referred to as "AgriS").
2. This Policy applies to all business units, departments, factories, farms, raw material areas, projects, and subsidiary companies.

- This Policy applies to employees, partners, suppliers, and stakeholders throughout the Company's value chain.

III. REFERENCES

1. IFC/SSC Corporate Governance Principles
2. G20/OECD Principles of Corporate Governance
3. ASEAN Corporate Governance Scorecard (ACGS)
4. Vietnam Sustainability Index (VNSI20)
5. Global Reporting Initiative (GRI) Standards, which provide internationally recognized guidance for sustainability reporting
6. Bonsucro Standards for sustainability in the sugarcane sector
7. IFC Environmental and Social Performance Standards
8. United Nations Sustainable Development Goals (UN SDGs)
9. ILO Core Conventions, comprising the eight fundamental conventions of the International Labour Organization that establish fundamental and universal labor rights to be respected, promoted, and implemented by all member States
10. Supplier code of conduct

IV. DEFINITIONS AND ABBREVIATIONS

IV.1 Definitions

1. **AgriS**: Refers to the AgriS Group, comprising Thanh Thanh Cong – Bien Hoa Joint Stock Company, Centers, and Subsidiaries operating within a common ecosystem.

2. **Executive Management:** Includes the General Director and Deputy General Director(s) of the Company and Centers, and the Director and Deputy Director(s) of Subsidiaries.
3. **Authorized Person**: Refers to an individual or position authorized to approve activities in accordance with AgriS's "Authority Matrix" applicable from time to time.
4. **Subsidiary**: Includes internal and strategic subsidiaries, being companies defined under the prevailing "Regulation on Management of Subsidiaries".
5. **Unit**: Includes offices, divisions, departments, sections, centers, and other organizational units within AgriS that are assigned responsibility for one or more professional or operational functions.
6. **FSC**: Forest Stewardship Council.
7. **Net Zero**: Refers to a state in which the amount of greenhouse gas emissions released into the atmosphere is balanced by the amount of GHG emissions removed or offset.
8. **Company:** Refers to Thanh Thanh Cong – Bien Hoa Joint Stock Company.

IV.2 Abbreviations

1. **CBNV:** Employees and staff
2. **E&S:** Environment & Social
3. **ĐVTV:** Subsidiary
4. **ESG:** Environmental, Social, Governance
5. **FPIC:** Free, Prior, and Informed Consent
6. **HCV:** High Conservation Value
7. **ILO:** International Labour Organization
8. **CoC:** Code of Conduct
9. **HĐQT:** Board of Directors
10. **IPM:** Integrated Pest Management
11. **VBLQ:** Regulatory Document
12. **FSC:** Forest Stewardship Council

V. COMPLIANCE

All employees of the Company/Centers/Subsidiaries and employees of service providers engaged by the Company/Centers/Subsidiaries shall strictly comply with the provisions of this Policy. In the event of any violation, the violator shall be subject to disciplinary action in accordance with the applicable Labor Regulations and/or Regulations on Handling Violations of the Company/Centers/Subsidiaries (if any) and/or the Integrity and Confidentiality Commitment.

Depending on the nature and severity of the violation, Executive Management shall determine the appropriate course of action on a case-by-case basis.

For sustainability-related matters not specifically addressed in this Policy, applicable laws and regulations shall prevail.

In the event that any provision of this Policy is inconsistent with, conflicts with, or contravenes applicable laws and regulations, including cases where legislation has been amended but this Policy has not yet been updated, the Company/Centers/Subsidiaries shall comply with the applicable laws and regulations.

VI. CONTENT

VI.1 Sustainability statement

Thanh Thanh Cong – Bien Hoa Joint Stock Company (AgriS) is committed to pioneering the application of Agtech, Foodtech, Fintech, and circular agriculture models under a transparent and responsible governance platform, with the aim of reshaping agricultural value chains for the prosperity of communities and a harmonious future between people and the environment.

VI.2 Core values

Efficiency – Creativity – Integrity – Spirit of Ownership – Pioneer.

VI.3 General principles

1. Integrate ESG considerations into strategy, budgeting, KPIs, and operations.
2. Ensure accountability and ESG governance based on materiality and risk levels.
3. Establish and assess the achievement of objectives based on the principles of "Measurement – Transparency – Verification".
4. Comply with applicable laws and business ethics, and proactively adopt international standards and good governance practices.
5. Regularly consult and engage in dialogue with stakeholders.
6. Maintain a balance among economic growth, environmental protection, and social responsibility.

VI.4 Sustainability commitments under the 3 ESG pillars

1. **Environmental pillar:** Towards Net Zero 2035
   a. **Emissions reduction**: AgriS is committed to progressing toward Net Zero by 2035 and developing a phased emissions reduction roadmap.
   b. **Efficient resource utilization**
      i. Increase the share of renewable energy used in production, processing, and operations.
      ii. Conserve and optimize water, energy, and agricultural inputs.
   c. **Promoting a circular economy**
      i. Achieve a 95% wastewater reuse rate at sugar manufacturing plants by 2035.

ii. Develop recycling solutions that "turn waste into value," prioritize the use of sustainablematerials, enhance carbon value creation, and apply biochar derived from production and agricultural by-products.

d. Sustainable agriculture development

i. Promote and enhance biodiversity and ecosystem protection through tree planting.

ii. Apply Integrated Pest Management (IPM), sustainable intensification, and advanced soil and fertilizer technologies.

iii. Apply and expand smart raw material area management models.

iv. Do not proactively develop projects in areas containing High Conservation Values (HCV), and do not convert natural forests or critical ecosystems for agricultural production. Where such conversion is unavoidable, ecological restoration obligations shall be implemented in accordance with FSC requirements.

2. **Social Pillar:** Sharing Knowledge - Empowering People - Building Sustainable Communities.

a. Employees

i. Comply with applicable local codes and ILO Conventions; respect employees' freedom of association and collective bargaining rights; prohibit discrimination, child labor, and forced labor.

ii. Ensure transparent wages, remuneration, benefits, and working conditions.

iii. Promote a culture of respect and integrity and maintain a workplace free from harassment.

iv. Foster a sustainability culture through comprehensive ESG training and capacity-building programs for employees.

v. Ensure occupational safety, occupational health, and a hygienic and safe working environment.

b. Farmers - Suppliers

i. Ensure transparent procurement contracts and fair pricing.

ii. Provide training on sustainable farming practices and safe chemical use.

iii. Prohibit child labor and forced labor in all forms throughout raw material areas.

iv. Strengthen value-chain linkages to improve farmers' income and capacity.

c. Local communities, ethnic minorities, and vulnerable groups

i. Conduct transparent community consultation in raw material areas, factories, and new projects.

ii. Implement community development programs covering livelihoods, education, healthcare, and the environment.

iii. Give priority to local employment and employment opportunities for vulnerable groups.

iv. Respect the cultural identity of ethnic minorities and ensure the principle of Free, Prior and Informed Consent (FPIC) where adverse impacts significantly affect the land, resources, or livelihoods of ethnic minority communities; protect the legitimate rights and interests of women, migrant workers, and vulnerable groups.

M.S.D.N: 390024
CÔNG
CỔ PH
THÀNH THÀ
- BIÊN
TỈNH TÂ

v. Ensure the following principles in cases of land acquisition and resettlement: Avoid - Minimize - Fair Compensation - Livelihood Restoration.

d. Supply chain and contractors

i. Apply the Supplier Code of Conduct (CoC) covering labor, human rights, and safety requirements.

ii. Conduct periodic ESG screening and assessment of the supply chain.

e. Transparent and accessible grievance mechanism

i. Provide multiple channels for receiving grievances and allow anonymous reporting, including hotline, email, QR code, suggestion boxes, and community representatives.

ii. Ensure grievances are handled fairly and promptly, without retaliation.

iii. Periodically report on the status of grievance resolution.

3. Establishing sound and effective governance.

a. Fairness - Transparency - Responsibility - Accountability

i. Fairness: All shareholders, employees, and partners shall be treated fairly and equally.

ii. Transparency: Material information relating to AgriS shall be disclosed accurately, timely, and in a verifiable manner.

iii. Responsibility: Each manager and organizational unit within AgriS shall be responsible for properly exercising its authority, fulfilling its obligations, and complying with professional ethical commitments.

iv. Accountability: All organizational or individual decisions, actions, and results shall be subject to review, explanation, and assessment.

b. Legal compliance and proactive adoption of international good governance practices

i. Comply with applicable laws, international ESG standards, and corporate ethical principles, including requirements relating to anti-corruption, anti-money laundering, prevention of unfair competition, and data protection.

ii. Establish a comprehensive internal control and risk management system, integrating ESG risk management into the internal control framework.

iii. Protect the legitimate rights and interests of shareholders and ensure fair treatment and respect for employees.

iv. Maintain transparent relationships and balanced interests with suppliers and partners.

c. Technology application and digitalization in governance

i. Strengthen the application of technology in ESG activities.

ii. Establish an integrated ESG data system.

iii. Promote digitalization and centralized data management to enhance governance effectiveness and support decision-making.

VI.5 Reporting and monitoring mechanisms

1. Internal reporting and monitoring

a. Periodic monitoring and reporting: Update results, analyze trends, and assess gaps against ESG KPIs on a monthly, quarterly, and annual basis for executive management.

b. Compliance assessment: Conduct internal assessments using applicable checklists and standards.
c. Thematic inspections: Conduct ad hoc inspections in response to incidents, grievances, or directions from the Sustainability Committee or senior management.
d. ESG risk management: Regularly update the ESG risk register and corresponding mitigation measures.

2. External reporting and monitoring

a. Third-party assessment: Ensure independent assurance of ESG disclosures in ESG reports in accordance with applicable reporting standards and commitment.
b. Customer/investor assessment: Ensure compliance with ESG requirements imposed by business partners.
c. Regulatory and community oversight: Ensure compliance with ESG requirements stipulated by applicable laws, regulatory authorities, and surrounding communities.

VI.6 Responsibilities

1. Board of Directors

a. Provide direction, develop, and approve the Sustainability Strategy, Framework, and principles/policies relating to sustainability.
b. Oversee the implementation and execution of the Sustainability Strategy and its integration into the business strategy.

2. Sustainability Committee

a. Propose sustainability strategies, plans, and objectives; develop short-term, medium-term, and long-term roadmaps and action programs to implement the Sustainability Strategy.
b. Review and assess strategic sustainability initiatives.
c. Promote and monitor the integration of sustainability into business and operational activities.
d. Monitor and evaluate the implementation of sustainability objectives and plans approved by the Authorized Person; analyze and manage risks associated with the sustainability roadmap.
e. Ensure that sustainability-related reports are prepared and submitted in a timely, transparent, and accurate manner across all relevant aspects.

3. Company, Centers, and Subsidiaries

a. Implement sustainable practices and initiatives within their respective areas of responsibility to achieve sustainability objectives.
b. Monitor ESG KPIs and submit periodic ESG reports.
c. Integrate ESG considerations into operational processes.
d. Conduct internal training and communication on this Policy.

4. Business Units

a. Integrate ESG considerations into operational processes.
b. Monitor ESG indicators and submit periodic reports.

5. E&S Responsible Units

a. Coordinate sustainability-related activities in accordance with the directions and guidance of the Sustainability Committee.

b. Periodically consolidate information and coordinate the preparation and implementation of sustainability reports.

c. Develop and implement sustainability training programs.

6. Employees

All employees shall comply with, participate in, consult on, and implement the requirements of this Policy.

VII. APPENDICES AND ATTACHED FORMS

None

REVISION HISTORY

Version/ Issue	Revised Section/ Item	Description	Effective Date
03	VI.CONTENT	- Structure revised according to the three ESG pillars (Environmental, Social, and Governance) in alignment with the ESG Strategy. - ESG integration into business activities and corporate operations. - Responsibilities for implementation added.	26/06/2026