

No.: 02/TTr-BKS

Hanoi, April, 01, 2025

PROPOSAL

"Regarding Selection of Units to Participate in Financial Statement Auditing Services in 2025"

**To: General Meeting of Shareholders of Vinacomin -
Investment, Trading and Service Joint Stock Company**

- Pursuant to Enterprise Law No. 59/2020/QH14 dated June 17, 2020;
- Accounting Law No. 88/2015/QH13, dated December 22, 2014, of the Ministry of Finance on guiding the enterprise accounting regime and Circular No. 75/2015/TT-BTC, dated May 18, 2015, amending and supplementing Article 128 of Circular 200/2014/TT-BTC, dated December 22, 2014;
- Circular No. 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the method of preparing and presenting Consolidated Financial Statements;
- Pursuant to Clause a, Section 1, Article 33 of the Charter of Vinacomin Investment, Trade and Service Joint Stock Company, the rights and duties of the Board of Supervisors are stipulated;
- Decisions of the Ministry of Finance on approval for auditing firms and practicing auditors to audit public interest entities;

To ensure the requirements on reporting quality and progress of publicizing the Company's semi-annual financial reports and 2025 financial reports, the Board of Supervisors respectfully presents to the 2025 Annual General Meeting of Shareholders of Vinacomin - Investment, Trading and Service Joint Stock Company as follows:

1. Criteria for selecting an independent audit unit:

- Is a reputable independent auditing firm, approved by the State Securities Commission and the Ministry of Finance to audit public companies and listed organizations;
- Being a reputable auditing firm, having a team of honest auditors, upholding professional ethics, having high professional qualifications and extensive experience to ensure the quality of financial statement audits according to the provisions of Accounting Standards and the Vietnamese Accounting System;
- Have reasonable audit fees, consistent with the content, scope, and progress of the audit based on reviewing the audit fee quotation documents of the Units.



2. Proposal of the Board of Supervisors:

With the above proposals, the Board of Supervisors respectfully presents to the General Meeting of Shareholders for approval:

- The criteria stated in Section 1 of the Proposal form serve as the basis for selecting an independent auditing unit to provide auditing services for the Company's financial statements in 2025.

- Authorize the Board of Directors to select one of the auditing units on the list approved by the Ministry of Finance and the State Securities Commission for auditing enterprises and practicing auditors to audit public interest companies in 2025.

- The Board of Supervisors shall monitor the quality of the Financial Reports according to regulations.

Respectfully proposed to the General Meeting of Shareholders for consideration and approval ./.

Thanks a lot!

Recipient:

- As above.
- Members of the BOD
- Affiliated units
- Save Clerical office, the BOS.

ON BEHALF THE BOS
HEAD OF THE BOS



Bui Quang Chung

