SAIGON – HANOI SECURITIES JOINT STOCK COMPANY	SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness
No: 05./2026/TTr-ĐHĐCĐ	*Hanoi, March 26, 2026*

PROPOSAL

(Re: Selection of Independent Audit Firm for Fiscal Year 2026)

To: **THE GENERAL MEETING OF SHAREHOLDERS**

Pursuant to:

- *The Law on Enterprises No. 59/2020/QH14 dated June 17, 2020, and its amendments and implementing regulations;*
- *The Law on Securities No. 54/2019/QH14 dated November 26, 2019, and its amendments and implementing regulations;*
- *The applicable Charter of Saigon – Hanoi Securities Joint Stock Company.*

Pursuant to the roles and responsibilities of the Board of Directors (BOD) as prescribed by law and the Charter of Saigon – Hanoi Securities Joint Stock Company (the Company/SHS), and based on the recommendation of the Audit Committee, the BOD respectfully submits to the General Meeting of Shareholders (GMS) **The plan for selection of an independent audit firm** to audit and review the Financial Statements (FS) and Financial Safety Ratio Reports (FSRR) for fiscal year 2026 and other reports required by law or competent regulatory authorities to be audited or reviewed, in order to serve the Company's operations in compliance with applicable laws and the Company's Charter, as follows:

I. Selection principles and criteria

Based on inheriting the applied criteria and updating them in accordance with governance requirements under the Vietnam Corporate Governance Code (2026), the Audit Committee considers selecting an independent audit firm to audit and review the FS, the FSRR for fiscal year 2026, and other Reports required by law or competent regulatory authorities to be audited or reviewed to serve the Company's operations in accordance with the law and the SHS Charter based on the following criteria:

- **Legal eligibility:** The audit firm must be approved by the State Securities Commission to audit public interest entities in the securities sector in 2026.
- **Professional capacity and experience:** Possess qualified and experienced auditors appropriate to the financial – securities industry and the Company's scale.
- **Reputation and quality control system:** Have a strong reputation for audit quality, with robust internal quality control and review mechanisms in compliance with professional standards.
- **Independence and conflict of interest management:** Ensure independence from the Company, with no significant conflicts of interest, including the provision of non-audit services (if any) in compliance with regulations.
- **Scope and timeline:** Meet the Company's requirements regarding audit scope, risk-based audit approach and reporting timeline.
- **Audit fees:** Reasonable and commensurate with the scope of work and service quality.

II. Proposed list of audit firms

Based on the criteria set out in Section I, the BOD proposes a shortlist of independent audit firms as follows:

1. AASC Auditing Firm Company Limited
2. CPA Vietnam Auditing Company Limited
3. Vietnam Auditing and Valuation Company Limited

III. Proposals submitted to the General Meeting of Shareholders for approval:

1. To approve the above list of independent audit firms.
2. To authorize the BOD, on behalf of the Company, to decide on the selection of one of the three aforementioned firms to perform the audit and review of the FS and the FSRR for fiscal year 2026, as well as other reports that are required by law or by competent regulatory authorities to be audited or reviewed for the Company's operations.
3. Handling plan in the event that the above-mentioned audit firms are unable to perform the audit in accordance with legal regulations or requirements of competent regulatory authorities, or if SHS fails to reach an agreement on the signing of the audit contract:

   To ensure that independent audit activities at SHS are carried out continuously without interruption, the GMS approves the following:

3.1. To authorize the BOD of SHS to decide on the selection of another independent audit firm, based on the recommendation of the Audit Committee of SHS, to perform the audit and review of the FS and the FSRR for fiscal year 2026, as well as other reports required by law or competent regulatory authorities for audit/review purposes in accordance with legal regulations.

3.2. The audit firm selected by the BOD must meet the criteria specified in Section I of this Proposal.

3.3. The BOD shall be responsible for reporting to the GMS at the nearest meeting on the implementation of the above authorization (if any).

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

ON BEHALF OF THE BOARD OF DIRECTORS

CHAIRMAN

DO QUANG VINH

Recipients:

- *As stated above;*
- *Information disclosure: SSC, Stock Exchange;*
- *Archived: BOD's Office.*