

DRAFT

2025

# PROPOSAL ON SELECTION OF AN INDEPENDENT AUDITOR FOR 2025

**Submit to: General Meeting of Shareholders of Vietnam Bank for Industrial and Trade Securities Joint Stock Company**

Pursuant to:

- Law on Enterprises No. 59/2020/QH14 passed by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020, and its amendments and supplements;
- Law on Securities No. 54/2019/QH14 passed by the National Assembly of the Socialist Republic of Vietnam on November 26, 2019, and its amendments, supplements and guidings;
- Charter of Organization and Operation of Vietnam Bank For Industry And Trade Securities Joint Stock Company ("**The Company**").

The Company's Board of Supervisors respectfully submits to the General Meeting of Shareholders for consideration and approval of the List of independent auditing firms and authorizes the Board of Directors (BOD) to decide on the selection of an independent auditing firm to review/audit the Company's semi-annual/annual Financial Safety Ratio Report 2025, as follows:

## 1. Criteria for selecting an independent auditing firm

- Selecting an independent auditing firm from the List of auditing firms approved by the State Securities Commission to audit public interest entities in the securities sector in 2025;
- Being an independent auditing firm with experience in auditing public companies and listed companies;
- Having a reputation for audit quality;
- Having highly qualified and experienced auditors;
- Satisfying the Company's requirements regarding audit scope and progress;
- Having no conflict of interest upon auditing the Company's financial statements.

## 2. Proposing a list of independent auditing firms and authorizing the Board of Directors to select an independent auditing firm to review/audit the Company's semi-annual/annual Financial Safety Ratio Report for 2025.

- Based on the above criteria, the Company's Board of Supervisors proposes the following list of selected independent auditing firms:

- ✓ Deloitte Vietnam Audit Company Limited;
- ✓ Ernst & Young Vietnam Limited;
- ✓ KPMG Limited;
- ✓ PwC (Vietnam) Limited.

According to the provisions of Point m, Clause 2, Article 138 Law on Enterprises No. 59/2020/QH14:

***“Article 138. Rights and Obligations of the General Meeting of Shareholders***

*...2. The GMS has the following rights and obligations:*

*m) Approve the list of independent audit firms; choose independent audit firms to carry out audit of the company; dismiss independent audits where necessary...”*

The Board of Supervisors respectfully submits to the General Meeting of Shareholders for consideration and approval: (i) The list of independent auditing firms mentioned above; and (ii) Authorizing the Board of Directors of the Company to decide on the selection of 01 (one) out of 04 (four) independent auditing firms mentioned above to review/audit the Financial Statements and semi-annual/annual Financial Safety Ratio Report for 2025 of the Company, ensuring quality, efficiency at reasonable costs and in accordance with the provisions of law.

Respectfully submitting to the General Meeting of Shareholders for approval. *leg*

Hanoi, April , 2025

**ON BEHALF OF THE BOARD OF SUPERVISORS  
HEAD OF BOARD**



**Phan Thi Thu Hang**