

PROPOSAL

Regarding: Approval of the list of auditing firms for the 2025 financial statements

**To: The General Meeting of Shareholders of
VC9 - No. 9 Construction Joint Stock Company**

Based on the compliance with the provisions of the Charter of Construction Joint Stock Company No. 9 - VC9 (“the Company”) and relevant laws, the Supervisory Board respectfully submits for the approval of the General Meeting of Shareholders the selection of the auditing firms to audit the Company’s financial statements for the year 2025, as follows:

1. Selection Criteria:

- The firm must operate legally in Vietnam and be approved by the State Securities Commission to audit listed companies in 2025;
- It must have a reputable record in audit quality and experience in auditing public companies, listed companies, and large financial institutions in Vietnam;
- The audit team should be highly qualified with substantial experience;
- It must be able to meet the Company’s requirements regarding audit scope and timeline;
- The audit fee should be reasonable and align with the audit quality.

2. List of Auditing Firms:

Based on the above selection criteria, the Supervisory Board respectfully submits the following list of auditing firms for approval by the General Meeting of Shareholders for auditing the Company’s financial statements in 2025:

- i. CPA Vietnam Auditing Co., Ltd.;
- ii. AFC Vietnam Auditing Co., Ltd.;
- iii. BDO Auditing Co., Ltd.;
- iv. UHY Auditing and Consulting Co., Ltd.

3. Implementation:

The Supervisory Board respectfully requests the General Meeting of Shareholders to authorize the Board of Directors (“BOD”) of the Company to implement the following options in order of priority:

- **Option 1:** Select one of the four auditing firms from the list in section 2 above to audit the Company’s financial statements for 2026. The BOD is authorized to have the Chairman of the BOD make this selection, provided that the selected auditing firm meets the criteria outlined in section 1 above and is suitable for the Company’s operational situation.
- **Option 2:** If none of the auditing firms in the list in section 2 meet the criteria in section 1, the BOD has the authority to select an auditing firm from the list of firms approved by the State Securities Commission/Ministry of Finance for 2026, attached to this proposal, to audit the Company’s 2026 financial statements. The BOD is authorized to have the



Chairman of the BOD make this selection, provided that the selected auditing firm meets the criteria outlined in section 1 and is suitable for the Company's operations.

We respectfully submit this for consideration and approval by the General Meeting of Shareholders.

Recipient:

- As above;
- Board of Directors;
- Archive.

**ON BEHALF OF THE SUPERVISORY BOARD
HEAD OF THE SUPERVISORY BOARD**



BUI TIEN LUAN



**LIST OF AUDITING COMPANIES SELECTED UNDER
OPTION 2**

No.	Company Name
1	AVA Vietnam Auditing and Valuation Co., Ltd. (AVA)
2	Southern Auditing and Accounting Financial Consultancy Service Co., Ltd. (AASCS)
3	Ernst & Young Vietnam Co., Ltd.
4	Grant Thornton (Vietnam) Co., Ltd
5	AASC Auditing Firm Company Limited (AASC)
6	RSM Vietnam Auditing & Consulting Co., Ltd.
7	ECOVIS AFA Vietnam Auditing, Valuation and Consulting Co., Ltd. (ECOVIS AFA Vietnam)
8	PKF – TTG Auditing and Consulting Co., Ltd. (PKF-TTG)
9	An Viet Auditing Co., Ltd.
10	FAC Auditing Co., Ltd.
11	Nhan Tam Viet Auditing Co., Ltd.
12	International Auditing Company Limited (ICPA)
13	ASCO Auditing and Valuation Firm Co., Ltd. (ASCO)
14	NVA Auditing Co., Ltd. (NVA)
15	VACO Auditing Co., Ltd. (VACO)
16	Moore AISC Auditing and IT Services Co., Ltd.
17	AAC Auditing and Accounting Co., Ltd. (AAC)
18	A&C Auditing and Consulting Co., Ltd.
19	Chuan Viet Auditing and Consulting Co., Ltd.
20	Vietnam Auditing and Valuation Co., Ltd. (VAE)
21	KPMG Limited (KPMG)
22	Deloitte Vietnam Co., Ltd. (Deloitte)
23	PwC (Vietnam) Co., Ltd
24	International Auditing and Valuation Co., Ltd. (IAV)

