



No. /TTr-BKS

*Nghe An,*

*,2026*

## **PROPOSAL**

### **Regarding the Approval of the Selection of the Independent Auditor for the 2026 Financial Statements Vicem Hoang Mai Cement JSC**

To: The General Meeting of Shareholders of  
Vicem Hoang Mai Cement Joint Stock Company

Pursuant to the Law on Enterprises No. 59/2020/QH14, as amended and supplemented by Law No. 03/2022/QH15 and Law No. 76/2025/QH15;

Pursuant to the Law on Securities No. 54/2019/QH14, as amended and supplemented by Law No. 56/2024/QH15;

Pursuant to the Law on Independent Audit No. 67/2011/QH12, as amended and supplemented by Law No. 56/2024/QH15;

Pursuant to Decision No. 3830/QĐ-BTC dated 14 November 2024 of the Ministry of Finance approving audit firms and practicing auditors eligible to audit public interest entities in 2026;

Pursuant to the Charter on Organization and Operation of Vicem Hoang Mai Cement Joint Stock Company as approved by the General Meeting of Shareholders at the Annual General Meeting dated 25 April 2025;

The Supervisory Board of Vicem Hoang Mai Cement Joint Stock Company respectfully submits to the General Meeting of Shareholders for consideration and approval the selection of an independent audit firm to audit the Company's 2026 financial statements, as follows:

#### **1. Criteria for the selection of the independent audit firm.**

- The audit firm must be a reputable independent audit firm and be approved to audit listed companies in accordance with the laws on securities; be included in the list of audit firms and practicing auditors approved by the Ministry of Finance to audit public interest entities in 2026 in accordance with the Law on Independent Audit; and be periodically updated and publicly disclosed on the official website of the Ministry of Finance as prescribed;

- The audit firm must have a team of auditors who demonstrate integrity, uphold professional ethics, and possess high qualifications and extensive experience to ensure the quality of the audit of the financial statements;

- The audit fee must be reasonable and commensurate with the scope, content, and audit timeline as required by the Company.

#### **2. Proposal.**

In preparation for the audit of the Company's 2026 financial statements, the Supervisory Board respectfully submits to the General Meeting of Shareholders for approval the following list of audit firms to perform the audit of the Company's 2026 financial statements:

1. Deloitte Vietnam Company Limited (Deloitte);
2. Ernst & Young Vietnam Company Limited (EY);
3. PricewaterhouseCoopers Vietnam Company Limited (PwC);
4. KPMG Vietnam Company Limited;
5. VACO Auditing Company Limited (VACO);
6. AASC Auditing Firm Company Limited (AASC).

The Supervisory Board respectfully requests the General Meeting of Shareholders to authorize the Board of Directors to select one of the above audit firms to conduct the semi-annual financial statement review and the audit of the Company's 2026 financial statements in accordance with applicable laws and the Company's regulations.

The Supervisory Board respectfully submits this matter to the General Meeting of Shareholders for consideration and approval.

***Recipients:***

- As addressed above;
- Board of Directors;
- Archived at: Supervisory Board.

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

**Nguyen Thi Anh Tu**