

## PROPOSAL

**Re: Selecting an auditing firm to conduct the review and audit of  
Financial statements and Financial safety ratio reports for the period 2026-2028**

**Submission: General Meeting of Shareholders of the Company**

Pursuant to:

- *The Enterprise Law No. 59/2020/QH14 was approved by the National Assembly of the Socialist Republic of Vietnam on 17/06/2020;*
- *The Law on Securities No. 54/2019/QH14 was approved by the National Assembly of the Socialist Republic of Vietnam on 26/11/2019;*
- *Decree 155/2020/ND-CP dated 31/12/2020 of the Government detailing a number of articles of the Securities Law;*
- *Circular No. 121/2020/TT-BTC dated 31/12/2020 of the Ministry of Finance regulating the operation of securities companies;*
- *Pursuant to the Charter of BIDV Securities Joint Stock Company.*

The Board of Supervisors would like to submit to the General Meeting of Shareholders (GMS) the selection of an audit company to audit and review the financial statements and financial safety ratio reports in the fiscal year 2026-2028 of BSC as follows:

### **1. Criteria for selecting an independent auditing company**

- Being a company legally operating in Vietnam and approved by the State Securities Commission to audit listed companies;
- As one of the leading international auditing firms in the market;
- Having audit experience for public companies, listed companies and bank, large financial institutions in Vietnam;
- Having a reputation for audit quality;
- Having a highly qualified and experienced auditors;
- Meet BSC's requirements on audit scope and schedule;
- Can offer a reasonable audit fee in line with audit quality based on consideration of audit fee offers and audit scope;
- Ensure that there is no conflict of interest when auditing and reviewing financial statements for BSC.

### **2. Recommend audit companies list**

Based on the above selection criteria, the Supervisory Board would recommend 04 auditing companies to select a unit that provides audit services and review financial statements and financial safety ratio reports for the period of 2026-2028 for BSC including:

- Ernst & Young Vietnam Company Limited;
- Deloitte Vietnam Company Limited;
- KPMG Company Limited;
- PWC (Vietnam) Company Limited.

These are four (04) large auditing companies (Big4) that have been approved by the State Securities Commission to audit listed companies and are completely independent of BSC. In addition, the audit quality of these companies has been widely recognized by the world and the Vietnamese market in recent years.

### **3. Proposal of the Board of Supervisors**

With the above proposals, the Supervisory Board would like to submit to the General Meeting of Shareholders:

- Approving the criteria mentioned in section 1 and the list of auditing companies mentioned in Section 2 as a basis for selecting a service provider for auditing and reviewing financial statements and financial safety ratio reports for the period 2026-2028 of BSC;

- Approving the authorization for the Board of Directors to decide on the selection of one of the four auditing companies as proposed in Section 2 to audit and review the Company's financial statements and financial safety ratio reports for the period 2026-2028.

**Best regards!**

**Recipients:**

- *As above;*
- *Archived at BSC*

**ON BEHALF OF BOARD OF SUPERVISORS**

**HEAD OF THE BOARD**



**Pham Thanh Thuy**