



**Port of Hai Phong
Joint Stock Company**

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

No.:2026/TTr-CHP

Hai Phong, April ..., 2026

PROPOSAL

DRAFT

**Selection of the auditing firm for the 2026 financial statements
of Port of Hai Phong Joint Stock Company**

To: The General Meeting of Shareholders of Port of Hai Phong Joint Stock Company

Pursuant to the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020; the Law on Amendments and Supplements to a number of articles of the Law on Enterprises No. 76/2025/QH15 passed by the National Assembly of the Socialist Republic of Vietnam on June 17, 2025;

Pursuant to the Law on Securities No. 54/2019/QH14 passed by the National Assembly of the Socialist Republic of Vietnam on November 26, 2019; the Law on amendments and supplements to several articles of the Law on Public Investment, the Law on Investment under Public-Private Partnership Method, the Law on Investment, the Law on Housing, the Law on Bidding, the Law on Electricity, the Law on Enterprises, the Law on Special Consumption Tax, and the Law on Enforcement of Civil Judgments No. 03/2022/QH15 passed by the National Assembly of the Socialist Republic of Vietnam on January 11, 2022; the Law amending the Law on Securities, the Law on Accounting, the Law on Independent Audit, the Law on State Budget, the Law on Management and Use of Public Assets, the Law on Tax Administration, the Law on Personal Income Tax, the Law on National Reserves, and the Law on Handling of Administrative Violations No. 56/2024/QH15 passed by the National Assembly of the Socialist Republic of Vietnam on November 29, 2024;

Pursuant to Decree No. 155/2020/ND-CP dated December 31, 2020, of the Government detailing the implementation of several articles of the Law on Securities, and Decree No. 245/2025/ND-CP dated September 11, 2025, of the Government amending and supplementing several articles of Decree No. 155/2020/ND-CP;

Pursuant to the Charter on Organization and Operation of Port of Hai Phong Joint Stock Company;

Pursuant to the list of Auditing Organizations approved to perform audits for public interest entities in 2026, according to Decision No. 3830/QD-BTC dated November 14, 2025, of the Ministry of Finance.

Performing the functions and duties as prescribed, the Supervisory Board respectfully submits to the General Meeting of Shareholders for consideration and approval of the independent auditing firm to perform the audit of the 2026 Financial Statements of Port of Hai Phong Joint Stock Company as follows:

1. Principles for selecting an independent auditing firm

a. Being a reputable and well-branded independent auditing firm trusted by many public companies, with a team of highly qualified and experienced auditors;

b. As a legally operating company in Vietnam, it has been approved for auditing by the Ministry of Finance. For entities with public interest, select a leading auditing firm from the list of qualified auditing firms published by the Ministry of Finance to conduct the review and audit of the 2026 financial statements;

c. Having reasonable audit fees, appropriate to the scope, quality, and progress of the audit of Port of Hai Phong Joint Stock Company;

d. Providing free training courses in finance and accounting for Port of Hai Phong Joint Stock Company.

2. List of proposed auditing firms:

To facilitate access to capital markets and the consolidation of VIMC's financial statements, and to enhance the reliability of the Financial Statements for investors.

Independent auditing firms in the Big 4 group are the four leading auditing firms in the world and in Vietnam, including: 1. PricewaterhouseCoopers (PwC); 2. Deloitte; 3. Ernst & Young (EY); 4. KPMG. These are entities with deep professional expertise and experience in auditing large-scale, multi-industry corporations, employing systematic approaches and rigorous processes, and strictly complying with Vietnamese and international standards, thereby contributing to the improvement of the quality and transparency of Financial Statements. Audit opinions from the Big 4 have a high level of market acceptance, strengthening investor confidence.

To contribute to the successful implementation of the Resolution of the General Meeting of Shareholders, the Supervisory Board proposes the auditing firms from the Big 4 list as follows:

1. Deloitte Vietnam Audit Company Limited.
2. Ernst & Young Vietnam Company Limited
3. PwC Vietnam Company Limited.
4. KPMG Company Limited

The Supervisory Board of Port of Hai Phong Joint Stock Company respectfully submits to the General Meeting of Shareholders for approval the content, selection principles, and the list of auditing firms mentioned above, and requests authorization for the Board of Management to decide on the selection of an entity to perform the review and audit of the 2026 Financial Statements of Port of Hai Phong Joint Stock Company, ensuring quality and efficiency at a reasonable cost in accordance with the law./.

Respectfully.

Recipients:

- General Meeting of Shareholders;
- Board of Management, Supervisory Board;
- Filing: Secretary to the Board of Management.

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

Tran Thi Thanh Hai