

## PROPOSAL

### Regarding the selection of Auditing units of The 2024 Financial Statements

*Pursuant to Enterprise Law No. 59/2020 / QH14;*

*Pursuant to the Charter of Viet Y Steel Joint Stock Company;*

*Based on the plan of reviewing semi-annual financial statements and auditing the 2024 financial statements of Vietnam - Italy Steel Joint Stock Company,*

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#### **To: The General Meeting of Shareholders of Vietnam - Italy Steel Joint Stock Company**

Performing the obligations stipulated in the Charter of the Company and the provisions of law, the Inspection Committee of Viet Nam - Italy Steel JSC would like to submit to the General Meeting of Shareholders for approval the independent auditing unit to perform the audit of financial statements for 2024 are as follows:

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

The Inspection Committee proposes the following criteria for selecting an independent audit unit:

- Select an audit unit approved by the State Securities Commission to audit issuers and listing organizations;
- As one of the leading international or domestic auditing companies, has a reputation for audit quality;
- A team of highly qualified and experienced auditors; meet VISCO's requirements on audit scope and progress and have reasonable auditing fees in accordance with audit quality on the basis of considering documents on auditing fees and audit scope

#### **2. List of auditing companies**

On the basis of the above selection criteria, the Inspection Committee would like to propose the following prestigious auditing units to select as an audit unit and review the Company's financial statements in 2024 as follows:

List of auditing companies:

- Deloitte Vietnam Co., Ltd.;
  - KPMG Vietnam Limited Company;
- 3. Proposing the General Meeting of Shareholders through the selection of an auditing company.**

With the above proposals, the Inspection Committee respectfully submits to the General Meeting of Shareholders for approval:

- The criteria stated in Section 1 of the proposal and the list of Independent Auditing units mentioned in Item 2 of the proposal to be the basis for selecting an Independent Auditor to provide audit services and review financial statements in 2024 Company
- Authorize the BOM to decide on the selection of one of 2 independent Auditing companies proposed by the Inspection Committee in this report and assign the General Director to sign a contract to provide audit services with public independent auditors are selected to perform audits and review of the Company's 2024 financial statements.

Respectfully request the General Meeting of Shareholders to consider and vote for approval.

Sincerely thank!

**ON THE BEHALF OF  
INSPECTION COMMITTEE  
CHAIRMAN**