



No.: 02/TT-BKS-SVC

Ho Chi Minh City, May 14, 2026

PROPOSAL

Re: Approval of the List of Audit Firms for the 2026 Financial Statements

To: The General Meeting of Shareholders of Saigon General Service Joint Stock Company

In compliance with the Charter of Saigon General Service Joint Stock Company ("the Company") and applicable laws, the Supervisory Board hereby submits to the General Meeting of Shareholders for approval the list of audit firms to perform the audit of the Company's Financial Statements for the fiscal year 2026, as follows:

1. Selection Criteria:

- The firm must operate legally in Vietnam and be approved by the State Securities Commission to audit listed companies for the year 2026;
- Has a reputable audit quality track record and experience auditing public companies, listed companies, and major banking and financial institutions in Vietnam;
- Has a team of highly qualified and experienced auditors;
- Is capable of meeting the Company's requirements regarding the scope and timeline of the audit;
- Offers reasonable audit fees commensurate with the quality of services provided.

2. List of Audit Firms:

Based on the above selection criteria, the Supervisory Board hereby submits to the General Meeting of Shareholders for approval the list of audit firms to perform the audit of the Company's Financial Statements for 2026, comprising:

- Ernst & Young Vietnam Company Limited
- Deloitte Vietnam Auditing Company Limited (Deloitte)
- UHY Audit and Consulting Limited Liability Company (UHY)
- BDO Auditing Company Limited (BDO)
- Grant Thornton Vietnam Company Limited (GT)

3. Implementation:

The Supervisory Board hereby requests the General Meeting of Shareholders to authorize the Board of Directors ("BOD") to proceed according to the following priority options:

Priority 1: Select 01 of the 05 audit firms listed under Section 2 above to conduct the audit of the Company's financial statements for 2026. The BOD is authorized to delegate this selection to the Chairman of the BOD, subject to the condition that the selected firm meets the criteria approved under Section (1) above and is appropriate given the Company's actual operations.

Priority 2: In the event that none of the firms listed under Section (2) above meets the criteria set forth in Section (1), the BOD shall be entitled to select an audit firm from the list of audit firms approved by the SSC/MOF for the year 2026 attached as an Annex to this Proposal, to conduct the audit of the Company's 2026 Financial Statements. The BOD is authorized to delegate this selection to the Chairman of the BOD, subject to the condition that the selected firm meets the criteria under Section (1) of this Proposal and is appropriate given the Company's actual operations.

The Board of Supervisors respectfully submits the above for the consideration and approval of the General Meeting of Shareholders.

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

(Signed)
Bui Thi Nhu Quynh

**ANNEX
LIST OF AUDIT FIRMS UNDER PRIORITY 2**

No.	NAME OF COMPANY
1	International Auditing and Valuation Company Limited (IAV)
2	Auditing and Consulting Company A&C Co., Ltd. (A&C)
3	Moore AISC Auditing and IT Services Co., Ltd. (Moore AISC)
4	PwC Vietnam Company Limited (PwC)
5	AAC Auditing and Accounting Company Limited (AAC)
6	Southern Accounting, Auditing and Consulting Services Company Limited (AASCS)
7	PKF-TTG Auditing and Consulting Company Limited (PKF-TTG)
8	RSM Vietnam Auditing & Consulting Company Limited (RSM)
9	Vietnam Auditing and Valuation Company Limited (VAE)
10	Chuan Viet Auditing and Consulting Company Limited (VIETVALUES)
11	International CPA Company Limited (ICPA)
12	Nhan Tam Viet Auditing Company Limited (NTV)
13	AFC Vietnam Auditing Company Limited (AFC)
14	VACO Auditing Company Limited (VACO)
15	ECOVIS AFA VIETNAM Auditing, Valuation and Advisory Company Limited (ECOVIS AFA)
16	ASCO Auditing and Valuation Firm Company Limited (ASCO)
17	NVA Auditing Company Limited (NVA)
18	An Viet Auditing Company Limited (An Viet)
19	AASC Auditing Firm Company Limited (AASC)
20	Auditing and Valuation Vietnam Company Limited (AVA)
21	CPA VIETNAM Auditing Company Limited (CPA VN)
22	FAC Auditing Company Limited (FAC)
23	KPMG Company Limited (KPMG)

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