



No. 03/2025/TTr-BKS

Da Nang City, May 12, 2025

SUBMISSION

About the selection of an independent auditing unit in 2025

Dear: General meeting of shareholders.

- Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020 and related regulations;
- Pursuant to Securities Law No. 54/2019/QH14 dated November 26, 2019 and related regulations;
- Pursuant to the Charter of Deo Ca Traffic Infrastructure Investment Joint Stock Company (Charter);

In performing its responsibilities and powers as prescribed in the Company's Charter, the Board of Supervisors (BOS) of Deo Ca Traffic Infrastructure Investment Joint Stock Company (Company/HHV) issued Submission No. 02/2025/TTr-BKS dated April 3, 2025, to submit to the 2025 Annual General Meeting of Shareholders (AGM) of the Company for consideration and approval of the selection of an independent auditing unit for the 2025 fiscal year. However, the BOS finds it necessary to change the auditing unit in the list submitted to the AGM in the Submission No. 02/2025/TTr-BKS dated April 3, 2025 and some related contents to suit the Company's operating situation; therefore, the BOS issues this Submission to respectfully submit to the 2025 AGM of HHV for consideration and approval of the selection of an independent auditing unit for the 2025 fiscal year and until the General Meeting of Shareholders approves a new list of independent auditing unit for the following year, specifically as follows:

1. Selection criteria:

The independent auditing unit selected to provide auditing services for the Financial Statements and other reports of HHV must meet the following conditions:

- a) Is an independent, reputable auditing company approved by the Ministry of Finance and the State Securities Commission (SSC) to conduct audits for issuing organizations and listed companies;
- b) Is a unit with a team of experts and auditors with qualifications and extensive experience in the field of auditing financial statements according to prescribed standards;
- c) Has no conflicts of interest when performing the audit of financial statements for HHV;
- d) Meets the requirements on quality and progress of financial statement audits



according to the regulations of the State Securities Commission, relevant laws and the Company's operational requirements;

c) Has appropriate and competitive service fees.

2. Suggested comments:

Pursuant to current legal regulations, the Board of Supervisors proposes that the General Meeting of Shareholders approve:

a) Criteria for selecting an independent auditing unit are stated in section 1 above.

b) Approve the list of independent auditing companies to select an auditing unit to independently review and audit the Company's financial statements and other reports in fiscal year 2025 and until the General Meeting of Shareholders approves a new list of independent auditing companies for the following year, including:

- International Auditing and Valuation Company Limited (IAV)

- Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS)

- CPA VIETNAM Auditing Company Limited (CPA VIETNAM)

c) Assign the General Director to decide on selecting one of the three auditing companies from the list of auditing companies approved by the General Meeting of Shareholders. In case of necessity for the legitimate interests of the Company, the General Director may decide to select another independent auditing unit (not included in the approved list) but must meet the selection criteria in Section 1.

This Submission replaces Submission No. 02/2025/TTr-BKS dated April 3, 2025 of Board of Supervisors of HHV.

Respectfully submit to the General Meeting of Shareholders for consideration and approval.

Best regards./.

Sent to:

- As above;
- Board of Directors;
- Saved in: Board of Supervisors

**PP. BOARD OF SUPERVISORS
CHIEF**

Nguyen Minh Giang