

VIETNAM NATIONAL COAL &
MINERAL INDUSTRIES HOLDING
CORPORATION LIMITED
**VINACOMIN - COAL IMPORT EXPORT
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, April 26 2025

PROPOSAL
on the selection of Auditing Firm for 2025 Financial Statements

(To present at the annual General Meeting of Shareholders 2025 of the
Company)

Pursuant to the Law on Securities dated November 26, 2019;

Pursuant to the Government's Decree No. 155/2020/ND-CP dated December 31, 2020 detailing the implementation of a number of articles of the Law on Securities;

Pursuant to the Circular No. 116/2020/TT-BTC dated December 31, 2020 of the Minister of Finance guiding a number of articles on corporate governance applicable to public companies in the Government's Decree No. 155/2020/ND-CP dated December 31, 2020 detailing the implementation of a number of articles of the Law on Securities;

Pursuant to the Ministry of Finance's Decision No. 2730/QĐ-BTC dated 15 November, 2024 on approving auditing firms and practicing auditors to be audited for units with public interests in 2025;

Pursuant to the Charter of the organization of operation of Vinacomin Coal Import Export Joint Stock Company;

Based on the functions and tasks of the Company's Supervisory Board.

The Supervisory Board respectfully presents to the 2025 Annual General Meeting of Shareholders for approval the selection of independent Audit Firm for auditing 2025 Financial Statements as follows:

1. Proposal of criteria for selection of independent auditing companies

- Being independent audit firms operating legally in Vietnam approved by the Ministry of Finance to audit the financial statements of companies with public interest in 2025 as announced by the Ministry of Finance and published by the State Securities Commission on the website of the SSC.

- To be an audit firm with a team of highly qualified and experienced auditors; up to the company's requirements on the scope and progress of the audit;

- Audit fees are reasonable in accordance with the content, scope and progress of the audit.

2. Proposal on a list of auditing firms

On the basis of the above selection criterias, the Supervisory Board would like to propose the following reputable audit firms to be included in the list of auditors for selection for the Company's financial statements in 2025:

a/ AFC Vietnam Auditing Co., Ltd. - Ha Thanh Branch

Address: No. 44 Nguyen Cong Hoan, Ngoc Khanh Ward, Ba Dinh District, TP. Hanoi

Website: <https://pkf.afcvietnam.vn/>

b/ CPA VIETNAM Auditing Co., Ltd. - Northern Branch

Address: VG Building, No. 235 Nguyen Trai, Thanh Xuan Trung Ward, Thanh Xuan District, Hanoi City

Website: <https://cpavietnam.vn/>

c/ Vietnam Auditing and Valuation Company Limited (AVA)

Address: 14th Floor, Sudico Building, Me Tri Street, My Dinh 1 Ward, Nam Tu Liem District, Hanoi City

Website: <https://kiemtoanava.vn/>

3. Proposal to the General Meeting of Shareholders to approve an auditing company:

The Supervisory Board presents to the General Meeting of Shareholders for approval:

- The criterias specified in Section 1 and the list of independent audit firms specified in Section 2 of this report shall serve as a basis for selecting an independent audit firm to provide audit services and review of financial statements in 2025 of the company.

- Authorizing the General Director of the company to select one of the 3 audit firms mentioned in Section 2 and submit it to the Board of Directors for approval to audit the company's 2025 financial statements.

In case the Company fails to select 1 of the 3 auditing units mentioned above to audit the financial statements, it is submitted to the General Meeting of Shareholders to authorize the Board of Directors to actively search for and select other company that meets the criterias in Section 1 of this report and ensuring maximum benefits for the company.

The Supervisory Board presents to the 2025 Annual General Meeting of Shareholders for consideration and approval./.

Sincerely,

Recipient:

- As above;
- Board of Directors, Supervisory Board;
- Archived: Organization - Administration Department, Company Secretary.

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

Nguyen Thi Lan Anh

