

PROPOSAL TO THE GENERAL MEETING OF SHAREHOLDERS
On the selection of Independent Audit Firm to audit and review
Company's 2026 – 2027 Financial statements

Pursuant to the Enterprise Law No. 59/2020/QH14 dated June 17, 2020 of the National Assembly of the Socialist Republic of Vietnam, effective from January 1, 2021;

Pursuant to the Securities Law No. 54/2019/QH14 of the National Assembly of the Socialist Republic of Vietnam, effective from January 1, 2021;

Pursuant to Decree No. 155/2020/ND-CP dated December 31, 2020 detailing the implementation of a number of articles of the Securities Law, effective from January 1, 2021;

Pursuant to the Charter of Viettel Global Investment JSC (“Company”).

In order to ensure that the Financial Statements of the Company are reviewed and audited by an independent audit firm that is competent, objective, and compliant with legal regulations, the Board of Supervisors respectfully submits to the General Meeting of Shareholders for consideration and approval the selection of an independent audit firm to perform the review of the semi-annual Financial Statements and the audit of the annual Financial Statements of the Company for the fiscal years 2026 and 2027 as follows:

1. Criteria for selection of the audit firm.

The selected independent audit firm must meet the following key criteria:

- Being approved by the State Securities Commission as eligible to audit public interest entities in accordance with the law.
- Having reputation, professional capacity, and experience in auditing consolidated financial statements of large-scale groups and corporations operating in multiple countries.
- Having experience in auditing in the telecommunications, information technology, and international investment sectors, especially for enterprises with subsidiaries and branches abroad.
- Having the capability to conduct audits of consolidated financial statements in accordance with International Financial Reporting Standards (IFRS).
- Having a team of auditors with high professional qualifications, complying with professional ethical standards, ensuring independence and objectivity in the provision of services.
- Having no conflict of interest with the Company, ensuring compliance with regulations on independence of audit firms under current laws.

2. Status of selection of the audit firm.

- To ensure transparency, competitiveness, and efficiency in the selection of the audit firm, the Company has issued bidding documents for the selection of a contractor to provide audit services in accordance with legal regulations and the Company's internal regulations.
- Based on the evaluation results of the bidding dossiers, the General Director will propose an audit firm that meets the criteria in terms of professional capacity, experience, and reasonable cost.
- The Board of Supervisors will conduct an independent appraisal of the proposed firm. The appraisal results of the Board of Supervisors will be reported to the Board of Directors for consideration and decision on the selection of the audit firm under the authority delegated by the General Meeting of Shareholders.

3. Proposal to the General Meeting of Shareholders.

The Board of Supervisors respectfully submits to the General Meeting of Shareholders for consideration and approval of the following contents:

- Approve the policy to select an independent audit firm to perform the review of the semi-annual Financial Statements and the audit of the annual Financial Statements of the Company for the fiscal years 2026 and 2027.
- Authorize the Board of Directors to decide on the selection of the independent audit firm based on the evaluation results of the bidding dossiers and the proposal of the General Director.
- Authorize the General Director to organize the implementation and sign the contract for provision of audit services for the Financial Statements for the fiscal years 2026 and 2027 after being approved by the Board of Directors.

The Board of Supervisors respectfully submit the proposal to the General Meeting of Shareholders for approval./.

Recipient:

- Company's shareholders;
- Archived: Office; BOD; Bac10.

**ON THE BEHALF OF
THE BOARD OF SUPERVISORS
HEAD OF THE BOARD**

(Signed)