



An toàn để phát triển

**SAIGON - HANOI INSURANCE JOINT STOCK CORPORATION**

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No.: *QA*/2026/TTr-BSH-BKS

Hanoi, March 31<sup>st</sup> 2026

## **SUBMISSION OF THE SUPERVISORY BOARD OF SAIGON - HANOI INSURANCE CORPORATION**

*Re: Approval of the selection of the audit firm for the 2026 financial statements.*

**To: General Meeting of Shareholders of Saigon - Hanoi Insurance Corporation**

- Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020;
- Pursuant to the Law on Insurance Business No. 08/2022/QH15 dated June 16, 2022, and related guiding documents;
- Pursuant to the Charter of Saigon - Hanoi Insurance Corporation;

The Supervisory Board respectfully submits to the General Meeting of Shareholders the selection of an audit firm to conduct the semi-annual review and audit of the 2026 financial statements of Charter of Saigon - Hanoi Insurance Corporation as follows:

### **1. Criteria for Selecting the Audit Firm**

Based on Saigon – Hanoi Insurance Corporation’s business activities and audit requirements, the Supervisory Board proposes to the General Meeting of Shareholders the following criteria and selection methods for an independent audit firm:

#### **a. Criteria for Selecting the Audit Firm**

- Must be an independent audit firm authorized to operate in Vietnam and approved by the State Securities Commission to conduct audits for issuers, listed companies, and securities businesses.
- Must be a reputable audit firm with a team of highly qualified auditors with extensive experience in auditing financial statements in the insurance, finance, banking, and securities sectors, in compliance with Accounting Standards and the Vietnamese Accounting System.
- Must have no conflicts of interest when conducting the audit of Saigon – Hanoi Insurance Corporation’s financial statements.
- Must offer a reasonable audit fee, appropriate to the scope, content, and timeline required by Saigon - Hanoi Insurance Corporation.
- Must ensure the completion and publication of the audited financial statements within the legally required timeframe with the highest quality.

#### **b. Method of Selecting the Audit Firm**

The above criteria are considered specific to the financial statement audit in the Finance - Insurance sector. The selection of an audit firm will be carried out in accordance with the law and the regulations of Saigon - Hanoi Insurance Corporation



## 2. Proposal of the Supervisory Board

Based on the above criteria, the Supervisory Board respectfully submits the following matters to the 2026 Annual General Meeting of Shareholders:

- Approval of the criteria and method for selecting an independent audit firm as stated in Section 1 above.
- Approval of the selection and contracting of one independent audit firm from the following list of major international audit firms to audit and review Saigon - Hanoi Insurance Corporation 's 2026 financial statements:
  - (i) Ernst & Young Vietnam Limited,
  - (ii) KPMG Vietnam Limited,
  - (iii) Deloitte Vietnam Limited,
  - (iv) PricewaterhouseCoopers Vietnam Limited.
- Authorization for the Board of Directors to decide on the selection of an independent audit firm based on the proposal of the Supervisory Board to conduct the audit and review of Saigon - Hanoi Insurance Corporation's financial statements in 2026.
- Assignment of the General Director/Acting General Director of Saigon - Hanoi Insurance Corporation to carry out related tasks and sign the contract for auditing and reviewing the 2026 financial statements with the selected independent audit firm in compliance with the law.
- The Supervisory Board shall oversee the quality of the financial statement audit as prescribed.

We respectfully submit this proposal to the General Meeting of Shareholders for consideration and approval.

### Recipients:

- *As above;*
- *Board of Directors,  
Supervisory Board, General  
Director;*
- *Archive: BOD's Office, SB.*

