

Hanoi, November 25th, 2024

STATEMENT

Re: Amendment and supplementation of the Charter on Organization and Operation of the Board of Supervisors of EVN Finance; Approval of the list of independent audit firms to audit the financial statements and internal control system for 2024-2025.

To: The General Meeting of Shareholders

- Pursuant to Law on Enterprises No. 59/2020/QH14 dated June 17, 2020;
- Pursuant to the Law on Credit Institutions dated January 18, 2024;
- Pursuant to Decree No. 155/2020/ND-CP dated December 31, 2020, detailing the implementation of several provisions of the Securities Law and its guiding documents;
- Pursuant to Circular No. 116/2020/TT-BTC dated December 31, 2020, of the Ministry of Finance, guiding corporate governance for public companies;
- Pursuant to Circular No. 39/2011/TT-NHNN dated December 15, 2011, of the State Bank of Vietnam, regulating independent audits for credit institutions, foreign bank branches, and Circular No. 24/2021 amending and supplementing several provisions of Circular No. 39;
- Pursuant to the Charter on Organization and Operation of EVN Finance.

The Board of Supervisors (BOS) respectfully submits the following for consideration and approval by the General Meeting of Shareholders:

1. Amendment and supplementation of the Charter on Organization and Operation of the BOS:

The current Charter on Organization and Operation of the BOS was approved at the annual meeting on March 15, 2023, and issued under Decision No. 020323/QĐ-BKS-TCĐL dated March 22, 2023.

The most recent Law on Credit Institutions, No. 32/2024/QH15, was passed by the National Assembly on January 18, 2024, and came into effect on July 1, 2024. The 2024 Law on Credit Institutions introduced several amendments and supplements compared to

the 2010 Law on Credit Institutions, some of which impact the regulations on the organization and operations of the Board of Supervisors.

Circular No. 14/2023/TT-NHNN, issued by the State Bank of Vietnam on November 20, 2023, takes effect from October 1, 2024. The Circular regulates the internal control system of non-bank credit institutions, introducing several amendments and supplements compared to Circular No. 44/2011/TT-NHNN, which impact the regulations on the organization and operations of the Board of Supervisors.

Therefore, to ensure that the Charter on Organization and Operation of the Board of Supervisors is updated in accordance with the new legal regulations, it is necessary to amend the current Charter on Organization and Operation of the BOS.

Based on the provisions of the 2024 Law on Credit Institutions, the 2020 Law on Enterprises, Circular No. 14/2023/TT-NHNN issued in 2023, and other relevant legal documents, the BOS has reviewed and drafted a new charter consisting of 28 articles, including (1) amendments to 20 articles, (2) the addition of 1 new article, and (3) the retention of 7 articles. The detailed content of the Draft Charter and the explanation of the amendments have been submitted to the General Meeting of Shareholders and published in detail on the Company's website.

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

Firstly: Approve the amendments and supplements to the Charter on Organization and Operation of the Board of Supervisors as detailed in the explanation of the amendments and the attached draft Charter.

Secondly: Authorize the Board of Supervisors to carry out the necessary procedures to issue a replacement Charter on Organization and Operation of the BOS with the amendments and supplements mentioned above.

2. Approval of the list of independent audit firms for financial statement audits in 2024 and 2025:

The Board of Supervisors respectfully submits the following for approval by the General Meeting of Shareholders: (1) Approve the list of independent audit firms that are included in the list approved by the State Securities Commission for auditing public interest entities in the securities sector for 2024 and 2025 (as attached) and updated at the time of selection. (2) Authorize the Board of Directors to select an independent audit firm from the list in item (1) that meets the conditions stipulated in Circular 39 to conduct financial

statement audits and internal control system audits for the Company for 2024 and 2025 as required.

Best regards.

Recipient:

- *As above*

- *Save: BOD, Board of Supervisors,
Governance Office*

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

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**LIST OF AUDITING FIRMS AND AUDITORS APPROVED TO PERFORM AUDIT FOR
PUBLIC INTEREST ENTITY IN THE SECURITIES SECTOR IN 2024**

According to the announcement of the State Securities Commission at the link:

https://ssc.gov.vn/webcenter/portal/ubck/pages_r/l/chitit?dDocName=APPSSCGOVVN1620135753&dID=137832

1. CÔNG TY TNHH KPMG (KPMG)
2. CÔNG TY TNHH ERNST & YOUNG VIỆT NAM (E&Y)
3. CÔNG TY TNHH DELOITTE VIỆT NAM (DELOITTE)
4. CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN A&C (A&C)
5. CÔNG TY TNHH HĂNG KIỂM TOÁN AASC (AASC)
6. CÔNG TY TNHH PwC (VIỆT NAM) (PWC)
7. CÔNG TY TNHH GRANT THORNTON (VIỆT NAM) (GT)
8. CÔNG TY TNHH KIỂM TOÁN VÀ KẾ TOÁN AAC (AAC)
9. CÔNG TY TNHH KIỂM TOÁN AFC VIỆT NAM (AFC)
10. CÔNG TY TNHH KIỂM TOÁN VÀ DỊCH VỤ TIN HỌC MOORE AISC MOORE AISC)
11. CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN UHY (UHY)
12. CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN RSM VIỆT NAM (RSM)
13. CÔNG TY TNHH KIỂM TOÁN VACO (VACO)
14. CÔNG TY TNHH KIỂM TOÁN AN VIỆT (AN VIỆT)
15. CÔNG TY TNHH KIỂM TOÁN BDO (BDO)
16. CÔNG TY TNHH KIỂM TOÁN FAC (FAC)
17. CÔNG TY TNHH KIỂM TOÁN VÀ ĐỊNH GIÁ VIỆT NAM (VAE)
18. CÔNG TY TNHH KIỂM TOÁN - THẨM ĐỊNH GIÁ VÀ TƯ VẤN ECOVIS AFA VIỆT NAM (ECOVIS AFA VIỆT NAM)
19. CÔNG TY TNHH KIỂM TOÁN QUỐC TẾ (ICPA)
20. CÔNG TY TNHH KIỂM TOÁN DFK VIỆT NAM (DFK)
21. CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM (CPA VIETNAM)
22. CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN CHUẨN VIỆT (CHUẨN VIỆT)
23. CÔNG TY TNHH HĂNG KIỂM TOÁN VÀ ĐỊNH GIÁ ASCO (ASCO)
24. CÔNG TY TNHH DỊCH VỤ TƯ VẤN TÀI CHÍNH KẾ TOÁN VÀ KIỂM TOÁN PHÍA NAM (AASCS)
25. CÔNG TY TNHH KIỂM TOÁN NHÂN TÂM VIỆT (NVT)
26. CÔNG TY TNHH TƯ VẤN – KIỂM TOÁN S&S (S&S)
27. CÔNG TY TNHH KIỂM TOÁN VÀ THẨM ĐỊNH GIÁ VIỆT NAM (AVA)
28. CÔNG TY TNHH KIỂM TOÁN VÀ ĐỊNH GIÁ QUỐC TẾ (IAV)

Trường hợp có sự khác biệt hoặc có cách hiểu khác giữa thông tin bằng tiếng Việt và tiếng Anh thì thông tin bằng tiếng Việt được áp dụng.

In case of any discrepancy in the meaning between the English disclosure and the Vietnamese disclosure, the Vietnamese disclosure shall prevail.