



Bac Giang, April 02, 2025

## PROPOSAL

*Regarding the Approval of the Selection of an Auditing Firm*

**To: Annual General Meeting of Shareholders  
Ha Bac Nitrogenous Fertilizer & Chemicals Joint Stock Company**

In accordance with the obligations stipulated in the Company's Charter and relevant legal regulations, the Board of Supervisors of Ha Bac Nitrogenous Fertilizer and Chemicals Joint Stock Company respectfully submits to the General Meeting of Shareholders for approval the list of auditing firms to audit the 2025 Financial Statement and review periodic Financial Statements of the Company, in compliance with legal requirements, as follows:

### **I. Criteria for Selecting an Independent Auditing Firm**

1. The firm must be legally operating in Vietnam and approved by the Ministry of Finance to conduct audits for public interest entities in 2025, in compliance with Decision No. 2730/QĐ-BTC dated November 15, 2024.
2. The firm must have experience in auditing companies operating in manufacturing and construction investment sectors in Vietnam;
3. The firm must have a strong reputation for audit quality and reliability;
4. The audit team must consist of highly qualified and experienced auditors;
5. The firm must be able to meet the Company's requirements regarding the scope and timeline of the audit;
6. The audit fee must be reasonable and aligned with audit quality, based on an evaluation of fee proposals and the audit scope.

### **II. List of Auditing Firms**

Based on the selection criteria outlined, the Board of Supervisors proposes the following list of audit firms to be considered for auditing the Financial Statement for the 2025 fiscal year of Ha Bac Nitrogenous Fertilizer & Chemicals Joint Stock Company:

1. AASC Auditing Firm Company Limited  
Address: No. 1 Le Phung Hieu, Trang Tien Ward, Hoan Kiem District, Hanoi
2. Moore AISC Auditing And Informatics Services Company Limited (AISC).

Address: No. 389A Dien Bien Phu, Ward 4, District 3, Ho Chi Minh City.

3. Viet Nam Auditing & Evaluation Company Limited (VAE).

Address: 11th Floor, Song Da Building, Alley 165 Cau Giay, Dich Vong Ward, Cau Giay District, Hanoi.

4. UHY Auditing And Consulting Company Limited

Address: 5th Floor, Tower B, Roman Plaza Building, To Huu Street, Dai Mo, Nam Tu Liem, Hanoi.

5. Nhan Tam Viet Auditing Company Limited

Address: 2nd Floor, Tower B, Platinum Residences Building, Nguyen Cong Hoan Street, Ngoc Khanh, Ba Dinh District, Hanoi

### **III. Proposal of the Board of Supervisors:**

- Respectfully submit to the General Meeting of Shareholders for approval of the selection criteria and the list of auditing firms mentioned above;

- Respectfully submit to the General Meeting of Shareholders for authorization of the Board of Directors to select one of the audit firms listed above to audit the Financial Statement audit for the year 2025 and assign the General Director to sign the audit contract.

Respectfully submit to the General Meeting of Shareholders of Ha Bac Nitrogenous Fertilizer & Chemicals Joint Stock Company for consideration and approval./.

**Recipients:**

- As above;
- Organizing Committee of the General Meeting of Shareholders;
- Archived: Board of Supervisors, Office.

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



**Ha Xuan Han**