

No. 05/TTr-BKS

Hanoi, June...2..., 2026

## PROPOSAL

**Re: Approval of the list of approved audit firms to conduct the audit and review of the 2026 financial statements of Vietnam Machinery Installation Corporation - JSC**

To: The 2026 Annual General Meeting of Shareholders  
Vietnam Machinery Installation Corporation - JSC

*Pursuant to the Law on Enterprises No. 59/2020/QH14 dated 17 June 2020, as amended and supplemented by Law No. 03/2022/QH15 dated 11 January 2022 and Law No. 76/2025/QH15 dated 17 June 2025;*

*Pursuant to the Law on Independent Auditing No. 67/2011/QH12 dated 29 March 2011, as amended and supplemented by Law No. 56/2024/QH15 dated 29 November 2024, and relevant implementing regulations;*

*Pursuant to Decision No. 3830/QD-BTC dated 14 November 2025 of the Ministry of Finance approving audit firms and practicing auditors eligible to audit public interest entities in 2026;*

*Pursuant to the Charter of Organization and Operation of Vietnam Machinery Installation Corporation - JSC (LILAMA);*

*Pursuant to LILAMA's Invitation for Proposals for the audit services of the financial statements for the fiscal year 2026 and the audit service fee quotations submitted by the following audit firms: AASC Auditing Firm Company Limited, A&C Auditing and Consulting Company Limited, and Branch of UHY Auditing and Consulting Company Limited Hanoi.*

The Supervisory Board respectfully submits to the 2026 Annual General Meeting of Shareholders for consideration and approval the selection criteria for audit firms and the list of approved audit firms to conduct the audit and review of LILAMA's financial statements for the fiscal year 2026, as follows:

### **1. Selection criteria for audit firms**

- The audit firm must be operating in Vietnam, with a reputable and credible standing in the market, and be included in the list of audit firms approved by the Ministry of Finance to conduct audits for public interest entities in 2026 pursuant to Decision No. 3830/QD-BTC dated 14 November 2025;
- The audit firm must have a team of practicing auditors and highly qualified staff with adequate capabilities, professional expertise and extensive experience in



auditing financial statements of enterprises operating in the construction, installation and manufacturing sectors, including enterprises with related-party transactions;

- The audit firm must be capable of providing high-quality audit services with reasonable and competitive service fees;
- The audit firm must have no conflict of interest in providing audit services to LILAMA.

## **2. List of approved audit firms**

Based on the criteria for selecting independent audit firms and the audit service fee quotations submitted by the above-mentioned audit firms, the Supervisory Board respectfully submits the following to the 2026 Annual General Meeting of Shareholders for consideration and approval:

- Approval of the list of approved audit firms to conduct the audit and review of LILAMA's financial statements for the fiscal year 2026, including:
  - + AASC Auditing Firm Company Limited
  - + A&C Auditing and Consulting Company Limited
  - + Branch of UHY Auditing and Consulting Company Limited Hanoi
- Authorization for the Board of Directors to carry out the necessary procedures in accordance with applicable regulations to formally select one of the above audit firms to conduct the audit and review of LILAMA's financial statements for the fiscal year 2026.

Respectfully submitted for consideration and approval.

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

***Recipients:***

- As above;
- Board of Directors;
- General Director;
- Supervisory Board Members;
- Internal Audit Board; FACC Dept.;
- Archived: SB, BOD Support Team.



**Nguyen Thi Thu Trang**

