

BOARD OF CONTROL

*Re: Proposal for selection of independent
auditing company for 2026*

Hanoi, March 17th, 2026

**To: The General Meeting of Shareholders of Vietnam National
Reinsurance Corporation**

- Pursuant to the Enterprise Law No.59/2020/QH14 dated 17th June 2020;
- Pursuant to the Securities Law No.54/2019/QH14 dated 26th November 2019;
- Pursuant to Decree 155/2020/ND-CP dated 31 December 2020 enacted by the Government guiding the implementation of the Law on Securities;
- Based on the list of external auditing companies which have been approved by the State Securities Commission for auditing listed companies;

The Board of Control proposes to the General Meeting of Shareholders to approve the following list of independent auditors:

1. KPMG Vietnam Co.,Ltd.
2. Deloitte Vietnam Co.,Ltd.
3. Ernst & Young Vietnam Co.,Ltd.
4. Pricewaterhouse Coopers Co.,Ltd.

The Board of Control would request the General Meeting of Shareholders to delegate to the Board of Directors, based on the performance quality and auditing fee, to select one of the independent auditors listed above to audit VINARE's 2026 Financial Statements.

For and on behalf of THE BOARD OF CONTROL

CHIEF CONTROLLER

Le Thi Thanh Hien