

**STATEMENT SUBMITTED TO**  
**THE 2025 ANNUAL GENERAL MEETING OF SHAREHOLDERS**  
*(RE: Selection of an independent auditor for 2026)*

**Kind attn to: THE GENERAL MEETING OF SHAREHOLDERS OF DHG PHARMA**

- Pursuant to Enterprise Law No.59/2020/QH14 dated 17 Jun 2020, amended and supplemented by Law No.76/2025/QH15, effective from 1 Jul 2025;
- Pursuant to the Charter of DHG Pharmaceutical Joint Stock Company (DHG Pharma) issued on 19 Apr 2021;
- Pursuant to the list of audit firms approved by the State Securities Commission to audit for listed organizations;
- To enhance business performance, financial transparency, risk control and to create values for stakeholders.

The Board of Directors (BOD) would like to submit to the 2025 Annual General Meeting of Shareholders for approving the selection criteria and proposed selection of the independent auditor for the financial statements FY2026 as follows:

**1. Criteria for selecting an independent auditor**

- Reputable international auditors are allowed to operate in Vietnam and are approved by the State Securities Commission to conduct audits for organizations and enterprises with public interests.
- The auditor has a skillful and highly experienced team. Priority is given to the auditor with extensive experience in auditing pharmaceutical enterprises in accordance with Vietnamese Accounting Standards (VAS) and International Financial Reporting Standards (IFRS).
- There are no conflicts of interest affecting the objectivity and professionalism of the audit process.
- The auditor offers a reasonable fee in accordance with the content, scope, and schedule of the audit requested by DHG Pharma.

## **2. Proposed selection of the independent auditor for the financial statements FY2026**

The BOD respectfully submits to the General Meeting of Shareholders (GMS) for consideration and approval as follows:

- Selecting the Branch of Deloitte Vietnam Co., Ltd. (“Deloitte”) as the independent auditor to audit the financial statements of DHG Pharmaceutical Joint Stock Company for the fiscal year 2026.
- The GMS shall assign the General Director/Acting General Director to negotiate, sign the audit contract, and carry out all necessary procedures to perform the audit and review of the Company’s financial statements FY2026.

### **Basis for proposal:**

- Deloitte satisfies the criteria for selecting an independent auditor as stated in section 1.
- According to the 2025 audit service quality evaluation, Deloitte fulfilled the full scope of work under the contract, ensured timeliness, professional competence, and independence in accordance with regulations.

We look forward to your consideration and approval.

Best regards./.

### **Recipients:**

- *Ditto;*
- *Archived: BOD Secretary.*

**OBO. THE BOARD OF DIRECTORS  
ACTING GENERAL DIRECTOR**

**Toshifumi Kojima**

[NOTICE: This Convocation Notice is a translation of the Vietnamese language original for convenience purpose only, and in the event of any discrepancy, the Vietnamese language original shall prevail.]