

IMEXPHARM CORPORATION

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: *07* /TTr-HĐQT-IMP

Dong Thap, March 25, 2026

PROPOSAL

Re.: Selection of an independent auditor for 2026

To: Esteemed Shareholders of Imexpharm Corporation

- Pursuant to the Law on Enterprises No. 59/2020/QH14 passed by the National Assembly on June 17, 2020, and its subsequent amendments and supplements;
- Pursuant to the Charter of Imexpharm Corporation (the “**Company**”);
- Pursuant to the List of Audit Firms and Practicing Auditors approved to provide audit services for public interest entities in the securities sector for the year 2026, issued in conjunction with Decision No. 902/QĐ-UBCK dated November 19, 2025, by the Chairperson of the State Securities Commission

The Board of Directors (the “**BOD**”) respectfully submits to the 2026 Annual General Meeting of Shareholders (the “**AGM**”) for approval of the principles and proposals for selecting an independent audit firm to perform the review of the Interim Financial Statements and the audit of the 2026 Annual Financial Statements of the Company as follows:

1. Principles and orientations for the selection of an independent auditor

- The audit firm is included in the list of audit firms approved in 2026 to audit listed entities as announced by the State Securities Commission;
- The audit firm has at least 10 auditors each having at least 24 months of practical auditing experience in Vietnam;
- It has a quality control system established in accordance with Vietnamese auditing standards;
- It has obtained professional liability insurance or established a professional risk-reserve fund in accordance with regulations of the Ministry of Finance;
- It has experience in auditing pharmaceutical companies;
- It is a reputable audit firm offering reasonable audit fees;
- It is able to issue audit reports quickly and in a timely manner so as to meet information disclosure requirements and the preparation of reports for the AGM.





2. The demand for selecting an independent auditor for the Financial statements FY 2026

Imexpharm's BOD would like to submit to the AGM for consideration and approval the authorization for the BOD to appoint one (1) of the following four (4) audit firms for the fiscal year 2026:

- KPMG Vietnam Co., Ltd.
- Grant Thornton (Vietnam) Ltd.
- Deloitte Vietnam Co., Ltd.
- Ernst & Young Vietnam Ltd.

Respectfully submitting to the 2026 AGM for consideration and approval.

ON BEHALF OF THE BOD

CHAIRPERSON



SUNG MIN WOO

