

UHY AUDITING AND CONSULTING CO., LTD.

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness



No. 18/2026/UHY-UQ

Hanoi, 29 May 2026

POWER OF ATTORNEY

Re: Regular authorization to sign audit and advisory reports

- Pursuant to the Civil Code of the National Assembly of the Socialist Republic of Vietnam No. 91/2015/QH13 dated 24 November 2015;
- Pursuant to the Charter of UHY Auditing and Consulting Co., Ltd.

I am: **NGUYEN TU TRUNG**

Position: **General Director of UHY Auditing and Consulting Co., Ltd.**

By this document, I hereby authorize **Mr. Bui Minh Duc** - Audit Director of UHY Auditing and Consulting Co., Ltd., on behalf of the General Director, to sign the following documents:

Sign Audit reports, advisory reports, management letters, and Engagement Personnel Plans for clients with contract value up to **VND 500,000,000** (In words: Five hundred million Vietnamese Dong);

For clients subject to quality control, Mr. Bui Minh Duc may only sign when there is full approval of the audit engagement files and audit reports by the competent person in accordance with the Company's Quality Control Regulations.

Mr. Bui Minh Duc shall be fully responsible to the General Director of the Company and under the law for the documents signed by him.

This authorization is valid for a period of 01 year from 01 June 2026 or shall expire upon any replacement authorization.

This authorization is made in 02 original copies, 01 copy to be handed to the authorized person, and 01 copy to be retained by the Human Resources Department of UHY Auditing and Consulting Co., Ltd.

Authorized Person

Authorizer

Audit Director

General Director

(Signed)

(Signed and sealed)

Bui Minh Duc

Nguyen Tu Trung

UHY AUDITING AND CONSULTING CO., LTD.

SOCIALIST REPUBLIC OF VIETNAM

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Independence - Freedom - Happiness

No.: 60 /2023/UHY-QD

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Hanoi, 26 September 2023



**CHAIRMAN OF THE MEMBERS' COUNCIL
UHY AUDITING AND CONSULTING CO., LTD.**

(Re: Appointment of Audit Director)

- Pursuant to the Charter of UHY Auditing and Consulting Co., Ltd.;
- Pursuant to the functions and powers of the Chairman of the Members' Council of UHY Auditing and Consulting Co., Ltd.;
- Pursuant to the competencies of Mr. Bui Minh Duc.

DECISION

Article 1: Appoint Mr. Bui Minh Duc

Date of birth: 16/7/1992

Citizen Identity Card No.: 031092005438

Date of issue: 28/06/2021

Place of issue: Police Department for Administrative Management of Residence and National Population Database

Permanent residence: 20/37 Dong Quoc Binh, Ngo Quyen, Hai Phong

To hold the position of Audit Director of UHY Auditing and Consulting Co., Ltd. from 01/10/2023. Specific duties of Mr. Bui Minh Duc shall be assigned and supervised by the Chairman of the Members' Council and the Board of General Directors.

Article 2: Salary and allowances of Mr. Bui Minh Duc shall be paid in accordance with the regulations of the Company.

Article 3: The Administration & General Affairs Department, relevant departments, and Mr. Bui Minh Duc are responsible for executing this Decision.

This Decision takes effect from 01/10/2023./.

Recipients:

UHY AUDITING AND CONSULTING CO., LTD.

- As stated in Article 3;

Chairman of the Members' Council

- Archived: Admin Office

(Signed and sealed)

Dao Xuan Dung