

**ABNORMAL DISCLOSURE OF INFORMATION**

To: - State Securities Commission;  
- Hanoi Stock Exchange.

1. Name of organization: Dong Nai Water Joint Stock Company.

- Stock code: DNW.

- Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City.

- Phone: (0251)3843 316

- Email: capnuocdongnai@dowaco.vn

2. Content of the published information:

Notice regarding Dong Nai Water Joint Stock Company's execution of Audit and Review Engagement Contract No. 672.2025/HĐKT-RSMHCM dated June 1, 2026 with RSM Vietnam Auditing & Consulting Co., Ltd., as the independent auditor, to perform the following services:

- Review of the Financial Statements for the accounting period ending June 30, 2026;

- Audit of the Financial Statements for the fiscal year ending December 31, 2026.

*\* Attached is Contract No. 672.2025/HĐKT-RSMHCM dated June 1, 2026.*

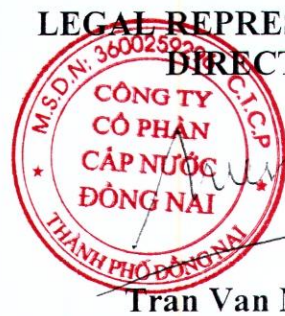
3. This information was published on the Company's website on June 1, 2026, at the following link: <https://dowaco.vn/quan-he-co-dong>.

We hereby declare that the information published above is true and accurate, and take full legal responsibility for the content of the published information.

C/c

- As stated;
- File.

LEGAL REPRESENTATIVE  
DIRECTOR



Tran Van Nguyen

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom – Happiness**  
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No: 672.2025/HĐKT-RSMHCM

Ho Chi Minh City, June 1, 2026

**AUDIT AND REVIEW CONTRACT**

(Re: Review of financial information for the accounting period ended June 30, 2026, and  
audit of the financial statements for the fiscal year ended December 31, 2026 of  
**DONG NAI WATER JOINT STOCK COMPANY**)

- Pursuant to the Civil Code No. 91/2015/QH13 dated November 24, 2015;
- Pursuant to the Law on Commerce No. 36/2005/QH11 dated June 14, 2005;
- Pursuant to the Law on Independent Audit No. 67/2011/QH12 dated March 29, 2011;
- Pursuant to Decree No. 17/2012/ND-CP dated March 13, 2012 of the Government providing detailed regulations and guidelines for the implementation of a number of articles of the Law on Independent Audit;
- Pursuant to Vietnamese Standard on Auditing No. 210 - Audit Contract;
- Pursuant to Vietnamese Standard on Review Contract No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity;
- Pursuant to Decision No. 902/QĐ-UBCK dated November 19, 2025, and Decision No. 543/UBCK-GSĐC dated January 16, 2026, of the State Securities Commission regarding the approval for RSM Vietnam Auditing & Consulting Company Limited to practice audits for public interest entities in the securities sector for the year 2026;
- Pursuant to Decree No. 180/2024/ND-CP dated December 31, 2024, of the Government on regulating the value-added tax reduction policy according to Resolution No. 174/2024/QH15 dated November 30, 2024, of the National Assembly and amending, supplementing, and replacing documents at each specific period.

Today, June 1, 2026, we consist of:

**PARTY A:      DONG NAI WATER JOINT STOCK COMPANY**

**Representative : Mr. TRAN VAN NGUYEN**

Position : Director

Address : No. 48, Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City, Vietnam

Telephone : (84 251) 3843 316

Tax Code : 3600 259 296

Account No. (VND): 115000012842

Opened at : Vietinbank - Dong Nai Branch



**PARTY B: RSM VIETNAM AUDITING & CONSULTING COMPANY LIMITED**

**Representative** : Mr. DANG XUAN CANH  
**Position** : Director General  
**Address** : 147-147 Bis Hai Ba Trung, Xuan Hoa Ward, Ho Chi Minh City  
**Telephone:** : (84 28) 3827 5026  
**Fax:** : (84 28) 3827 5027  
**Tax Code** : 0302361789  
**Account No. (VND)** : 700-001-704294  
**Opened at** : Shinhan Bank Vietnam Limited - Head Office

After discussion and negotiation, both parties mutually agree to enter into the Contract with the following terms and conditions:

**ARTICLE 1: CONTENT OF THE CONTRACT**

Party B agrees to provide financial statement review and audit services to Party A with the following details:

- Review services for the separate and consolidated financial statements (FS) of Party A for the accounting period ended June 30, 2026, including the Balance Sheet as of June 30, 2026, the Income Statement, the Statement of Changes in Equity (if any), the Cash Flow Statement for the accounting period ended on the same date, and the Notes to the Financial Statements. Party B's review service will be performed in accordance with Vietnamese Standard on Review Contract No. 2410 with the objective of expressing a conclusion on Party A's financial statements.

- Audit services for the separate and consolidated financial statements of Party A for the fiscal year ended December 31, 2026, including the Balance Sheet as of December 31, 2026, the Income Statement, the Statement of Changes in Equity (if any), the Cash Flow Statement, and the Notes to the Financial Statements for the fiscal year ended on the same date. Party B's audit will be performed in accordance with Vietnamese Standards on Auditing with the objective of expressing an audit opinion on Party A's financial statements.

**ARTICLE 2: TIME, LOCATION OF PERFORMANCE, AND CONTRACT DELIVERABLES**

The audit and review work will commence when Party B receives the unaudited and unreviewed financial statements at least 2 days in advance. If Party A cannot provide them in time, Party B will not be able to proceed according to the notified audit and review schedule; consequently, the rescheduled time for the audit and review will be arranged and notified to Party A by Party B.

The issuance of the audit report and review report ahead of schedule or on time depends on Party A creating all necessary conditions for Party B to complete the work as required.

If Party B cannot complete the audit work and issue the reports as prescribed in this Contract due to unforeseen events at the current time, Party B will immediately notify Party A to take appropriate measures that Party B deems fit.



## 2.1 Timeline for implementation:

Before commencing the review/audit, Party B will send a detailed audit plan with timelines to Party A for review and consensus. Work will then proceed according to the mutually agreed plan.

## 2.2 Location of performance:

At Party A's head office: No. 48, Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City, Vietnam.

## 2.3 Contract Deliverables:

Upon completion of the audit or review, Party B will issue to Party A:

- Six (06) sets of review reports accompanied by reviewed financial statements in Vietnamese and English. Party A shall retain five (05) sets, and Party B shall retain one (01) set of each type;
- Six (06) sets of audit reports accompanied by audited financial statements in Vietnamese and English. Party A shall retain five (05) sets, and Party B shall retain one (01) set;
- Two (02) sets of management letters (if any) in Vietnamese, addressing deficiencies that need rectification and recommendations by the Auditors to improve Party A's accounting and internal control systems. Party A shall retain one (01) set, and Party B shall retain one (01) set.

The audit report shall be prepared in writing, containing contents in accordance with the provisions of the Law on Independent Audit, Vietnamese Standard on Auditing No. 700, and other relevant auditing standards and legal regulations.

The review report shall be prepared in writing, containing contents in accordance with the provisions of Vietnamese Standard on Review Contract No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, and relevant laws and regulations.

In the event that Party A intends to issue Party B's audit or review report in any form of document, or issue documents containing information regarding the audited or reviewed financial statements, Party A's Board of Directors agrees to provide Party B with a draft of such document and will only disseminate it widely after obtaining Party B's prior written consent.

## **ARTICLE 3: SERVICE FEES AND PAYMENT METHOD**

### **3.1 Service fees:**

Fee for review and audit of the 2026 separate FS:	<b>100,000,000 VND</b>
Fee for review and audit of the 2026 consolidated FS:	<b>50,000,000 VND</b>
<b>Total:</b>	<b>150,000,000 VND</b>

*(In words: One hundred and fifty million Vietnam Dong).*

\* The above fees exclude value-added tax (VAT). The VAT rate will be applied in accordance with the tax laws at the time of service completion and invoice issuance.

\* The service fees include all expenses required to execute the workloads under this Contract.



### **3.2 Payment method:**

- Party A shall pay Party B in two (02) installments:

**Installment 1:** Pay 50% of the contract value within 10 working days from the date the Contract takes effect and Party A receives Party B's payment claim.

**Installment 2:** Pay the remaining 50% value within 10 working days from the date Party A approves the draft report and receives Party B's payment documents, which includes:

+ Payment claim

+ VAT Invoice

- Form of payment: Bank transfer

- Currency of payment: Vietnam Dong (VND)

- Party B reserves the right to charge late payment interest at the highest rate permitted by law if Party A fails to make payments properly in accordance with the payment terms within 10 working days from the date Party A receives the payment documents.

### **ARTICLE 4: RESPONSIBILITIES OF THE PARTIES**

#### **4.1 Responsibilities of Party A:**

Party B's audit and review will be conducted on the basis that the Board of Directors and Management of Party A (to the appropriate extent) understand and acknowledge their responsibilities for:

a. The true and fair preparation and presentation of the financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese (Corporate) Accounting Regime, and relevant legal regulations on financial statement preparation and presentation;

b. Internal control as the Board of Directors determines is necessary to enable the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error;

c. Ensuring timely provision to Party B of:

▪ Access to all information and documents of which the Board of Directors is aware that are relevant to the preparation and presentation of the financial statements, such as accounting vouchers, accounting books, documents, and other matters;

▪ Additional information that the auditors and audit firm request from the Board of Directors for the purpose of the audit and review;

▪ Unrestricted access to persons within Party A from whom the auditors and audit firm determine it necessary to obtain audit and review evidence; Arranging relevant personnel to work directly with Party B during the audit and review process.

d. The Board of Directors and Management of Party A (to the appropriate extent) are responsible for providing and confirming in writing the representations made during the audit and review in the "Management Representation Letter" (a requirement under Vietnamese Standards on Auditing). This letter states the responsibility of Party A's Board of Directors for the preparation and presentation of the financial statements, and affirms that the effects of uncorrected misstatements identified and aggregated by Party B during



the current period's audit, as well as misstatements related to prior periods, are immaterial to the financial statements taken as a whole.

e. Facilitating favorable working conditions for Party B's staff while working at Party A's office.

f. Settling full service fees for the audit, review, and other fees (if any) to Party B in accordance with the terms of this Contract.

#### **4.2 Responsibilities of Party B:**

a. Party B will conduct the audit work in accordance with Vietnamese Standards on Auditing, laws, and relevant regulations. These auditing standards require that Party B complies with ethical requirements, plans, and performs the audit to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors, as well as evaluating the overall presentation of the financial statements.

b. Party B will perform the review work in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, for the purpose of providing a basis for Party B to report whether anything has come to Party B's attention that causes Party B to believe that the interim financial statements are not prepared and presented, in all material respects, in accordance with Vietnamese Accounting Standards, the Vietnamese (Corporate) Accounting Regime, and relevant legal regulations regarding the preparation and presentation of interim financial statements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures, and generally does not include verification of the information gathered. The scope of a review of interim financial statements is substantially less than an audit conducted in accordance with Vietnamese Standards on Auditing with the objective of expressing an opinion on the financial statements. Consequently, Party B does not express an audit opinion on the reviewed interim financial statements. The review service is not designed to provide assurance that Party B will become aware of all significant matters that might be identified in an audit. Furthermore, Party B's review work cannot be relied upon to disclose fraud, errors, or non-compliance with laws and regulations. However, Party B will notify Party A of any material matters that Party B identifies.

c. Party B is responsible for notifying Party A of the audit and review scope and plan, and assigning competent and experienced auditors and assistants to conduct the audit and review.

d. Party B performs the audit and review work based on the principles of independence, objectivity, and data confidentiality. Accordingly, Party B has no right to disclose information to any third party without Party A's consent, except as required by law and relevant regulations, or in cases where such information has been widely disseminated by state management agencies or published by Party A.



e. Party B is responsible for requesting Party A to confirm the representations provided to Party B during the audit and review. According to Vietnamese Standards on Auditing and Vietnamese Standard on Review Contract No. 2410, meeting these requirements and obtaining the Management Representation Letter from Party A's Board of Directors and Management on related matters serves as one of the bases for Party B to issue its opinion or conclusion on Party A's financial statements.

f. Due to the inherent limitations of an audit, such as the use of judgment, testing data on a sample basis, and the possibility that collusion, forgery, intentional omissions, misrepresentations, or the override of internal control may prevent auditors from detecting material misstatements, fraud, or non-compliance with laws and regulations, there is an unavoidable risk that some material misstatements in the financial statements may remain undetected, even though the audit was properly planned and performed in accordance with Vietnamese Standards on Auditing.

g. To assess risk, Party B will consider internal control relevant to Party A's preparation of financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Party A's internal control. However, Party B will communicate to Party A in writing any deficiencies in internal control identified during the financial statement audit.

h. Notify Party A of circumstances that may lead to a delay in the completion of Party B's work, or require an expansion of the work scope, increasing fees for the additional workload.

#### **ARTICLE 5: AMENDMENTS AND RETROSPECTIVE INTERPRETATIONS**

Party B's audit results are based on Party A's interpretations and understanding of legal documents, regulations, and standards, which may differ from subsequent interpretations of such documents, regulations, and standards by legal enforcement agencies or other bodies. Therefore, the possibility of retrospective adjustments in the financial statements in the future is unavoidable. Party A acknowledges its understanding of this potential risk.

#### **ARTICLE 6: CONFIDENTIALITY**

Party B will keep secret all information provided by Party A (unless it is public information, information authorized by Party A for disclosure, or required by law).

Party B may store, process, transfer, and back up personal data on a cloud storage platform. This cloud may be managed by a third-party service provider. Party B will take reasonable measures to ensure data is stored and secured in accordance with current statutory requirements.

Party A will keep confidential all methodologies and technologies used to perform the service and will not disclose any documents or information provided by Party B or the terms of the Contract and Appendix unless otherwise agreed in writing.

Party A agrees to allow Party B to provide certain information related to the services mentioned in this contract for the purpose of drafting fee proposals or general promotional materials, provided that when drafting fee proposals, Party B is only permitted to provide Party A's name, logo, and a brief description of the work provided to Party A.



## **ARTICLE 7: INTELLECTUAL PROPERTY**

All audit working papers and records related to the audit and service delivery generated by Party B during the execution and provision of services, including electronic audit documents and files, are the sole intellectual property of Party B. Party B retains copyright over all documents provided to Party A.

## **ARTICLE 8: INFORMATION PROVISION**

The parties acknowledge that they may communicate or exchange documents via email and/or the internet unless either party specifies otherwise; and the parties accept potential risks, including the risks of communications being intercepted or unlawfully hacked, contents altered or corrupted, and attacks by viruses or other malicious devices. Therefore, the parties will virus-check all incoming and outgoing communications between them.

**In the event that Party A or Party B receives any personal data unrelated to the performance of the contract, both parties guarantee that they will not use that data for any other purpose. Within their obligations, each party must implement security measures to protect this data against unauthorized access, collection, use, disclosure, copying, modification, processing, or similar risks.**

## **ARTICLE 9: COMMITMENT TO PERFORMANCE AND FORCE MAJEURE**

Both parties commit to fulfilling all terms recorded in the contract. During execution, if issues arise, both parties must promptly notify each other and discuss to find solutions. All information must be communicated directly to each party in writing at the addresses registered above.

Both parties commit to executing the Contract on a voluntary, equal basis and for mutual benefit. All disputes arising from or related to this Contract shall first be resolved through negotiation and conciliation. If a dispute cannot be resolved through negotiation and conciliation within 30 days from the date it arises, it shall be conclusively settled by arbitration at the Vietnam International Arbitration Centre (VIAC) in accordance with its Rules of Arbitration. The Arbitration Tribunal shall consist of one (1) arbitrator appointed by VIAC. The venue for arbitration shall be Ho Chi Minh City, and the language of arbitration shall be Vietnamese.

Neither party shall be considered in breach of contract or liable to the other if a party is unable to perform its obligations under the contract as a result of events beyond its reasonable control. In the event a party is affected by such events, that party is obliged to notify the other party as soon as reasonably practicable to allow the notified party to choose to either suspend or terminate the contract with immediate effect by issuing a notice.

## **ARTICLE 10: LIMITATION OF LIABILITY**

Party B will exercise appropriate skills and diligence in performing the service.

To the extent permitted by law, the maximum liability of Party B related to the services provided (including legal costs) arising from negligence or other causes shall not exceed the fees paid for the part of the service or work giving rise to such liability. In no event shall Party B be liable for damages, losses, or expenses (including but not limited to lost profits, opportunity costs...).

Party A may lodge claims or compensation requests (if any) related to the services or other matters under this Contract within 2 years from the date of service completion.



**ARTICLE 11: SOLICITATION OR RECRUITMENT OF PARTY B'S EMPLOYEES**

The independence of Party B's auditors may be compromised if Party A solicits or hires Party B's personnel to work for them. This may cause delays in service delivery or compel Party B to terminate the service. During the term of this Contract and for a period of 6 months following its termination, Party A will not, for any reason and without Party B's prior written consent, engage in negotiations to recruit Party B's employees.

**ARTICLE 12: LIQUIDATION**


The Contract may be terminated immediately upon mutual agreement or by either party if the other party goes into liquidation, bankruptcy, or is subject to other formal bankruptcy proceedings.

Party B may terminate service provision immediately if Party A breaches any terms of the contract, if Party B deems it necessary.

If the contract is terminated by either party prior to service completion, all expenses incurred up to the time of termination must still be recognized as a payable amount from Party A to Party B.

The Contract is automatically liquidated once Party A and Party B have fully discharged their respective responsibilities.

**ARTICLE 13: EFFECTIVENESS AND LANGUAGE**

This contract is made into four (04) original sets in Vietnamese. Each party shall keep two (02) sets. The Contract takes effect from the date it bears the sufficient signatures and corporate seals of both parties. 

**For Party A**

**Director**

**TRAN VAN NGUYEN**

*(Signed and stamped)*

Date: June 1, 2026

**For Party B**

**General Director**

**DANG XUAN CANH**

*(Signed and stamp)*

Date: June 1, 2026