

**DAK LAK WATER SUPPLY
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No. 163/2026/CBTT-DWC

Regarding the information disclosure on the selection of an entity to review the financial statements for the six-month accounting period ending June 30, 2026, and to audit the financial statements for the fiscal year ending December 31, 2026

Dak Lak, June 29, 2026

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

1. Organization Name: Dak Lak Water Supply Joint Stock Company
2. Stock Code: DWC
3. Head Office: 339 Ton Duc Thang Street, Tan An Ward, Dak Lak Province, Vietnam
4. Phone number: 02623 852254
5. Business Registration Certificate No.: 6000175995 issued by the Dak Lak Department of Planning and Investment, amended for the 7th time on February 7, 2023.
6. Person responsible for information disclosure: Ms. Nguyen Thi Thuy Hang, Position: Head of Accounting Department – Chief Accountant.
7. Content of the announcement: Announcement regarding the review of the financial statements for the six-month accounting period ending June 30, 2026, and the audit of the financial statements for the fiscal year ending December 31, 2026.

in accordance with Resolution No. 01/2026/NQ-ĐHĐCĐ dated April 23, 2026, of the Annual General Meeting of Shareholders 2026 and Decision No. 162/QĐ-CTHĐQT dated June 29, 2026, of the Chairman of the Board of Directors on the selection of a unit to review the financial statements for the 6-month accounting period ending June 30, 2026, and audit the financial statements for the fiscal year ending December 31, 2026, Dak Lak Water Supply Joint Stock Company hereby announces:

- Selection of a unit to review the financial statements for the 6-month accounting period ending June 30, 2026, and audit the financial statements for the fiscal year ending December 31, 2026, with the following specific information:

Company Name: AFC Vietnam Auditing Company Limited – Northern Branch

Address: No. 2, Alley 31/26, Tran Quoc Hoan Street, Cau Giay Ward, Hanoi City, Vietnam.

Phone number: 024 3200 2016

- The audit scope includes:

Review of the financial statements for the six-month accounting period ending June 30, 2026.

Audit of the financial statements for the fiscal year ending December 31, 2026.

We commit that the information published above is true and accurate and we assume full legal responsibility for the content of the information published.

Best regards!

Recipients:

- As above;
- Board of Directors and Supervisory Board (for reporting);
- Post on the company website;
- Save VT.

INFORMATION DISCLOSURE PERSON



KẾ TOÁN TRƯỞNG
Nguyễn Thị Thuy Hang

No. 162/QD-CTHDQT

Dak Lak, June 29, 2026

DECISION

Regarding the selection of a firm to review the financial statements for the six-month accounting period ending June 30, 2026, and to audit the financial statements for the fiscal year ending December 31, 2026, of the Company

**CHAIRMAN OF THE BOARD OF DIRECTORS
DAK LAK WATER SUPPLY JOINT STOCK COMPANY**

Based on:

The Charter of Organization and Operation of Dak Lak Water Supply Joint Stock Company;

Resolution of the Annual General Meeting of Shareholders of Dak Lak Water Supply Joint Stock Company No. 01/2026/NQ-DHĐCĐ dated April 23, 2026;

Resolution No. 09/2024/NQ-HĐQT dated April 24, 2024 of the Board of Directors on the election of the Chairman of the Board of Directors of Dak Lak Water Supply Joint Stock Company for the term 2024 – 2028;

Considering the submission No. 01/2026/TTr-PKT dated June 22, 2026, regarding the selection of a unit to review the financial statements for the 6-month accounting period ending June 30, 2026, and audit the financial statements for the fiscal year ending December 31, 2026, of the Company.

DECISION:

Article 1. Selection of the entity to perform and sign the contract for reviewing the financial statements for the 6-month accounting period ending June 30, 2026, and auditing the financial statements for the fiscal year ending December 31, 2026, of Dak Lak Water Supply Joint Stock Company.

Information of the selected auditing entity:

- Name of entity: AFC Vietnam Auditing Company Limited – Northern Branch.
- Address: No. 2, Alley 31/26, Tran Quoc Hoan Street, Cau Giay Ward, Hanoi City, Vietnam.

- Phone: 0243.2002016

- Tax code: 0300448995-004

- Representative: Mr. ONG THE DUC, Position: Director

Article 2. Other matters related to the audit are detailed in Contract No. 056/2026/HĐKT – AFCVN.PB dated June 29, 2026, attached.

Article 3. This Decision shall take effect from the date of signing. Members of the Board of Directors, the Supervisory Board, the General Management Board, departments and relevant individuals are responsible for implementing this Decision.

Recipient:

- As per Article 3;
- File in the archives.

**DAK LAK WATER SUPPLY
JOINT STOCK COMPANY**



CHỦ TỊCH HĐQT
Đỗ Hoàng Phúc

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No: 056/2026/HĐKT-AFCVN.PB

ECONOMIC CONTRACT FOR REVIEW AND AUDIT OF FINANCIAL STATEMENTS

Regarding: Provision of Review services for the financial statements for the first 6 months of 2026 and Audit services for the financial statements for the fiscal year ending December 31, 2026, of Dak Lak Water Supply Joint Stock Company

- Pursuant to the Civil Code No. 91/2015/QH13 dated November 24, 2015;
- Pursuant to the Commercial Law No. 36/2005/QH11 dated June 14, 2005, of the National Assembly of the Socialist Republic of Vietnam regulating commercial activities;
- Pursuant to the Independent Audit Law No. 67/2011/QH12 dated March 29, 2011, of the National Assembly of the Socialist Republic of Vietnam regulating independent audit and Decree No. 17/2012/ND-CP dated March 13, 2012, detailing and guiding the implementation of a number of articles of the Independent Audit Law;
- Pursuant to Decree No. 17/2012/ND-CP dated March 13, 2012, of the Government detailing and guiding the implementation of a number of articles of the Independent Audit Law;
- Pursuant to Vietnamese Auditing Standard No. 210 on Audit Engagement and Vietnamese Standard on Review Engagements No. 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity;
- Pursuant to the requirements of Dak Lak Water Supply Joint Stock Company.

Today, June, 2026, we consist of:

PARTY A: DAK LAK WATER SUPPLY JOINT STOCK COMPANY

Representative: Mr. DO HOANG PHUC

Position: Chairman of the Board of Directors

Address: No. 339 Ton Duc Thang, Tan An Ward, Dak Lak Province, Vietnam

Telephone: 0262 3853 330

Tax Code: 6000175995

Account No.: 1177 99999 9999 – Military Commercial Joint Stock Bank – Dak Lak Branch

PARTY B: AFC VIETNAM AUDITING COMPANY LIMITED – NORTHERN BRANCH

Representative: Mr. ONG THE DUC

Position: Director

Address: No. 2, Alley 31/26, Tran Quoc Hoan Street, Cau Giay Ward, Hanoi City, Vietnam

Telephone: 024 3 2002016

Account No.: 0451.000.355.162

At Bank: Joint Stock Commercial Bank for Foreign Trade of Vietnam – Thanh Cong Branch

Tax Code: 0300448995-004

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



ARTICLE 1: CONTENT OF THE CONTRACT

Party B agrees to provide Party A with the service of Reviewing the 6-month financial statements and Auditing the financial statements for the fiscal year ending on the same date of Dak Lak Water Supply Joint Stock Company, including the Balance Sheet, Income Statement, Cash Flow Statement, and Notes to the financial statements for the fiscal years ending December 31, 2026.

Party B's work will include:

- Reviewing the Financial Statements for the 06-month accounting period ending June 30, 2026, of Dak Lak Water Supply Joint Stock Company.
- Auditing the Financial Statements for the fiscal year ending December 31, 2026, of Dak Lak Water Supply Joint Stock Company.

The audit service of Party B is performed with the objective of issuing the audited and reviewed financial statements of Dak Lak Water Supply Joint Stock Company in 2026.

ARTICLE 2: RESPONSIBILITIES OF THE PARTIES

2.1 Responsibilities of Party A

Party B's audit contract will be performed on the basis that the Board of General Directors and Management of Party A (to the extent appropriate) understand and acknowledge their responsibility for:

- (a) The preparation and fair presentation of the financial statements in accordance with Vietnamese accounting standards, accounting regimes (for enterprises), and relevant legal regulations on the preparation and presentation of financial statements applied;
- (b) Such internal control as the Board of General 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:
 - (i) Access to all information of which the Board of General Directors is aware that is relevant to the preparation and presentation of the financial statements, such as accounting vouchers, accounting books, documents, and other matters;
 - (ii) Additional information that the auditors and the audit firm may request from the Board of General Directors for the purpose of the audit;
 - (iii) Unrestricted access to persons within Party A from whom the auditors and the audit firm determine it necessary to obtain audit evidence. Arranging relevant personnel to work with Party B during the audit process.

The Board of General Directors and Management of Party A (to the extent appropriate) are responsible for providing and confirming in writing the representations made in connection with the audit in the "Management Representation Letter of the Board of General Directors and Management".

Creating favorable conditions for Party B's staff during their work at Party A's office.

Providing feedback on the draft Audit Report within 5 working days from the date Party B sends the draft to Party A.

Fully paying the audit service fees and other fees (if any) to Party B in accordance with Article 4 of this contract.

2.2 Responsibilities of Party B

For review services

Party B is responsible for notifying Party A of the content and plan of the review, and assigning competent and experienced auditors and assistants to perform the work.

Party B is responsible for requesting Party A to confirm the representations provided to Party B during the review process.

According to Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, fulfilling these requirements and the Representation Letter of the Board of Directors and Management of Party A on related matters is one of the bases for Party B to form its conclusion on Party A's financial statements.

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 with the objective of providing a basis for Party B to report on 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, accounting regimes (for enterprises), and relevant legal regulations regarding the preparation and presentation of interim financial statements.

Party B's review work consists of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical procedures and other review procedures, and normally does not include verification of information gathered.

The scope of a review of interim financial statements is substantially less than the scope of an audit conducted in accordance with Vietnamese Auditing Standards to express an opinion on the financial statements.

Therefore, Party B does not express an audit opinion on the reviewed interim financial statements.

The review of interim financial information does not purpose to provide assurance that Party B will become aware of all significant matters that might be identified in an audit.

In addition, Party B's review work cannot be relied upon to disclose frauds, errors, or non-compliance with laws.

However, Party B will inform Party A of any material matters that Party B discovers.

For audit services

Party B will perform the audit work in accordance with Vietnamese auditing standards, 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

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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.

Party B is responsible for notifying Party A of the content and plan of the audit, and assigning competent and experienced auditors and assistants to perform the audit.

Party B performs the audit work in accordance with the principles of independence, objectivity, and data confidentiality.

Accordingly, Party B is not entitled to disclose information to any third party without the consent of Party A, except as required by law and relevant regulations, or in cases where such information has been widely disseminated by State management agencies or disclosed by Party A.

Party B is responsible for requesting the Board of Directors of Party A to confirm the representations provided to Party B during the audit process.

According to Vietnamese auditing standards, fulfilling these requirements and the Representation Letter of the Board of Directors and Management of Party A on related matters is one of the bases for Party B to express its opinion on Party A's financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Vietnamese auditing standards.

In making those risk assessments, Party B considers internal control relevant to Party A's preparation of the 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 concerning any significant deficiencies in internal control that Party B identifies during the audit of the financial statements.

ARTICLE 3: TIME OF IMPLEMENTATION

Party B will deploy the service after Party A has completed the financial statements and prepared all necessary information for the work content.

ARTICLE 4: REVIEW REPORT AND AUDIT REPORT

4.1 After completion, Party B will provide Party A with:

- Review report on interim financial information regarding the Financial Statements for the 06-month accounting period ending June 30, 2026, of Dak Lak Water Supply Joint Stock Company.
- Independent audit report on the Financial Statements for the fiscal year ending December 31, 2026, of Dak Lak Water Supply Joint Stock Company.
- Management letter for the fiscal year ending December 31, 2026 (if any).

The review report on interim financial information and the independent audit report will be issued in 08 sets in Vietnamese and 04 sets in English; Party A shall keep 09 sets (06 sets in Vietnamese, 03 sets in English). Party B shall keep 03 sets (02 sets in Vietnamese, 01 set in English).

The review reports on interim financial information and independent audit reports will be made in

writing, consisting of contents as prescribed by the Independent Audit Law, auditing standards, and other relevant legal regulations.

4.2 In the event that Party A intends to issue Party B's audit report in any form of document, or issue documents containing information about the audited financial statements, the Board of General Directors of Party A agrees that they will provide Party B with a copy of this document and only widely disseminate these documents after obtaining Party B's written consent.

ARTICLE 5: SERVICE FEE AND PAYMENT METHOD

5.1 Service Fee

VND

Review fee for semi-annual statements and Audit fee for 2026 Financial Statements: 110,000,000

The above fee does not include VAT

(In words: One hundred and ten million Vietnamese dong)

5.2 Party A will pay Party B in installments as follows: Party A shall advance 50% of the contract value after both parties sign the contract; the remaining amount shall be paid after Party B has issued the Audit Report and both parties execute the contract liquidation.

5.3 Party A will pay Party B via bank transfer.

ARTICLE 6: COMMITMENT TO IMPLEMENTATION

Both parties commit to implementing all the terms stated in the contract. During implementation, if any obstacles arise, both parties must promptly notify each other to jointly find a solution. Any changes must be notified directly to each party in writing (or via email) at the address specified above.

During the execution of the contract, if there is any disagreement and negotiation yields no results, the case will be handled and resolved by the economic court. While awaiting the court's verdict, the parties must still properly perform the terms committed to in the contract.

ARTICLE 7: VALIDITY, LANGUAGE, AND TERM OF THE CONTRACT

This contract is made into four (04) copies in Vietnamese; each party keeps two (02) copies in Vietnamese with equal validity, and it shall take effect from the date it has full signatures and seals of both parties.

REPRESENTATIVE OF PARTY A

CHỦ TỊCH HĐQT



Đỗ Hoàng Phúc

REPRESENTATIVE OF PARTY B



GIÁM ĐỐC

Nguyễn Thế Đức