

No.: 314...../2026/CBTT/XMC

Hanoi, July 08th, 2026

EXTRAORDINARY INFORMATION DISCLOSURE

To: - Hanoi Stock Exchange
- State Securities Commission

1. Name of organization: Xuan Mai Investment and Construction Corporation
- Stock code: XMC
 - Address: 4th Floor, Xuan Mai Tower, To Hieu Street, Ha Dong Ward, Hanoi
 - Tel: 024.73038866 Fax: 024.73078866
 - Email: info@xuanmaicorp.vn

2. Contents of disclosure:

On July 8, 2026, Xuan Mai Investment and Construction Corporation and NVA Auditing Company Limited entered into an Audit and Review Service Contract. Under this contract, NVA Auditing Company Limited will conduct a review of the interim financial statements for the accounting period from January 1, 2026, to June 30, 2026, as well as an audit of the Financial Statements for the fiscal year ending December 31, 2026, for Xuan Mai Investment and Construction Corporation (*detailed information is provided in the documents attached to this notice*).

Xuan Mai Investment and Construction Corporation would like to formally notify the relevant authorities and our valued shareholders.

3. This information was published on the company's website on July 08th 2026, as in the link: <https://xmc.com.vn/documents/cong-bo-thong-tin>.

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Attached document:

Audit Contract No. 08.07.1/2026/HĐKT/
NVA.CNHN dated July 8, 2026.

Organization representative
Legal representative



Nguyen Minh Duc



SOCIALIST REPUBLIC OF VIETNAM
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No.: **2026/HĐKT/NVA.CNHN**

Hanoi, 08 July 2026

AUDIT AND REVIEW SERVICE CONTRACT

(Re: Review of interim financial statements for the accounting period from January 1, 2026, to June 30, 2026, and audit of financial statements for the fiscal year ending December 31, 2026, of Xuan Mai Investment and Construction Corporation)

- 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 the Law No. 56/2024/QH15 dated November 29, 2024, on amendments and supplements to certain articles of the Law on Accounting and the Law on Independent Audit;
- Pursuant to the Government's Decree No. 17/2012/ND-CP dated March 13, 2012, detailing and guiding the implementation of certain articles of the Law on Independent Audit;
- Pursuant to the Government's Decree No. 90/2025/ND-CP dated April 14, 2025, on amendments and supplements to certain articles of the Government's Decree No. 17/2012/ND-CP dated March 13, 2012;
- Pursuant to Vietnamese Standard on Auditing No. 210 on Agreeing the Terms of Audit Engagements;
- Pursuant to Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity;
- Based on the requirements of Xuan Mai Investment and Construction Corporation.

Hợp đồng này được lập bởi và giữa các bên:

PART A : XUAN MAI INVESTMENT AND CONSTRUCTION CORPORATION

Represented by : Mr Nguyen Minh Duc
Title : Chief Executive Officer
Address : 4th Floor, Xuan Mai Tower, To Hieu Street, Ha Dong Ward, Hanoi City, Vietnam
Tax Code : 0500443916

And

PART B : NVA AUDITING COMPANY LIMITED

Represented by : Ms Nguyen Hai Linh
Title : Deputy Director

(Under Power of Attorney No. 02.01.5/2026/NVA-GUQ dated January 2, 2026, issued by NVA Auditing Company Limited)

Registered : No. 10 Giang Van Minh Street, Giang Vo Ward, Hanoi City, Vietnam

Address
Transaction : Room 903, 17T1 Building, Hoang Dao Thuy Street, Yen Hoa Ward,
Address : Hanoi City, Vietnam
Telephone : (024) 6281 1281 Email: info.hn@nva.com.vn
Tax Code : 0305213884 - 001
Account No. : 1007755470 (VND)
Opened at : Saigon - Hanoi Commercial Joint Stock Bank (SHB) - Thang Long
Branch

After discussion and negotiation, both Parties have mutually agreed to enter into this Contract with the following terms and conditions:

ARTICLE 1: SCOPE OF THE CONTRACT

Party B agrees to provide Party A with the following services:

Review service of Party A's separate and consolidated interim financial statements for the accounting period from January 1, 2026, to June 30, 2026, including the Statement of Financial Position as of June 30, 2026, the Statement of Income, the Statement of Changes in Equity (if any), the Statement of Cash Flows, and the Notes to the Financial Statements for the accounting period from January 1, 2026, to June 30, 2026.

The purpose of the review is for Party B to issue a conclusion on whether anything has come to Party B's attention that causes Party B to believe that Party A's interim financial statements do not present fairly, in all material respects, the financial position of the Company as of June 30, 2026, and its interim financial performance and its interim cash flows for the six-month financial period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regime, and relevant statutory requirements regarding the preparation and presentation of interim financial statements.

The review of Party A's interim financial statements shall be conducted by Party B in accordance with the Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

Audit service of Party A's separate and consolidated financial statements for the fiscal year ending December 31, 2026, including the Statement of Financial Position as of December 31, 2026, the Statement of Income, the Statement of Changes in Equity (if any), the Statement of Cash Flows, and the Notes to the Financial Statements for the fiscal year then ended.

The purpose of the audit is for Party B to obtain reasonable assurance about whether Party A's financial statements as a whole are free from material misstatement, whether due to error or fraud, and to issue an auditor's opinion on whether Party A's financial statements present fairly, in all material respects, the financial position of Party A as of December 31, 2026, as well as its financial performance and its cash flows for the fiscal year then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regime, and relevant statutory requirements regarding the preparation and presentation of financial statements.

The audit of Party A's financial statements for the fiscal year ending December 31, 2026, shall be conducted by Party B in accordance with Vietnamese Standards on Auditing.

The separate and consolidated interim financial statements for the accounting period from January 1, 2026, to June 30, 2026, and the separate and consolidated financial statements for the fiscal year ending December 31, 2026, are hereinafter collectively referred to as the "Financial Statements".

ARTICLE 2: RIGHTS AND RESPONSIBILITIES OF THE PARTIES

2.1. Responsibilities of Party A:

Party B's review and audit will be conducted on the basis that the Board of Management and, where operating, those charged with governance of Party A acknowledge and understand that they have responsibility:

- a) For the preparation and fair presentation of the Financial Statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regime, and relevant applicable statutory requirements regarding the preparation and presentation of Financial Statements;
- b) For such internal control as the Board of Management 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) For ensuring that appropriate accounting books and records are maintained to reflect the financial position of Party A with reasonable accuracy at any time, and ensuring that such accounting books comply with the applicable accounting regime;
- d) For ensuring the timely provision to Party B of:
 - Access to all information of which the Board of Management is aware that is relevant to the preparation and presentation of the Financial Statements, such as accounting records, documentation, and other matters.
 - Additional information that Party B may request from the Board of Management and, where appropriate, those charged with governance for the purpose of the review/audit;
 - Unrestricted access to and communication with persons within Party A from whom Party B determines it necessary to obtain review/audit evidence;
 - Arrangements for relevant personnel to work directly with Party B during the review/audit process.
- e) For ensuring that communication between the group engagement team and the component auditors is unrestricted;
- f) For ensuring that important communications between regulatory authorities and the components regarding financial reporting matters are communicated to the group engagement team;
- g) For ensuring that important communications between component auditors, management, and those charged with governance of the components, including communications on significant deficiencies in internal control, are also communicated to the group engagement team;
- h) For ensuring that the group engagement team is permitted to:
 - Access component information, management, those charged with governance of components, and component auditors (including relevant audit documentation requested by the group engagement team);
 - Perform or request a component auditor to perform work on the financial information or financial statements of components. The failure of the Board of Management to provide Party B with the aforementioned information or the right to communicate with Party A's personnel may cause delays in completing the work and issuing Party B's reports, and/or modify the

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scope of the audit/review procedures, or even lead to the termination of the engagement by Party B;

- i) The Board of Management and, where appropriate, those charged with governance of Party A are responsible for providing and confirming in writing the representations made during the review and audit process in a "Management Representation Letter" as required by Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity and Vietnamese Standards on Auditing, which clearly sets out the responsibilities of Party A's Board of Management for preparing and presenting the Financial Statements and confirms that the effects of uncorrected misstatements, both individually and in the aggregate, accumulated by Party B during the current review/audit and those related to prior periods are immaterial to the Financial Statements taken as a whole;
- j) For arranging suitable workspaces and creating favorable conditions for Party B to perform the scope of work stipulated in this Contract;
- k) For providing feedback on the draft review and audit reports within 05 working days from the date Party B sends the drafts to Party A;
- l) For making service fee payments to Party B in full and on time as agreed in Article 4 of this Contract.

2.2. Responsibilities of Party B:

For Review Services

- a) Party B will perform the review engagement 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 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, the Vietnamese Corporate Accounting Regime, and relevant regulations regarding the preparation and presentation of interim Financial Statements.
- b) Party B's review work consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures, and normally does not include the verification of information obtained. The scope of a review of financial statements is substantially less than the scope of an audit of financial statements conducted in accordance with Vietnamese Standards on Auditing with the objective of expressing an opinion on the financial statements. Accordingly, Party B does not express an audit opinion on the interim Financial Statements.
- c) A review of interim financial information 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 inform Party A of any material matters that come to Party B's attention.
- d) Party B is responsible for notifying Party A of the scope, plan, and results of the review, and for assigning qualified and experienced auditors and assistants to perform the review;
- e) Party B shall perform the review work based on the principles of independence, objectivity, and confidentiality of data. Accordingly, Party B shall not disclose any

information to a third party without the prior consent of Party A, except as required by law and relevant regulations, or in cases where such information has been widely disseminated by State regulatory authorities or disclosed by Party A;

f) Party B is responsible for requesting Party A to confirm the representations provided to Party B during the review process. In accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, meeting these requirements and obtaining the Management Representation Letter from Party A's Board of Management and those charged with governance regarding related matters constitute one of the bases for Party B to issue its conclusion on Party A's interim Financial Statements.

For Audit Services:

a) Party B will perform 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 and plans and performs the audit to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement. During the audit, Party B will perform 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 Management, as well as evaluating the overall presentation of the financial statements.

b) Party B is responsible for notifying Party A of the scope, plan, and results of the audit, and for assigning qualified and experienced auditors and assistants to perform the audit.

c) Party B shall perform the audit work based on the principles of independence, objectivity, and confidentiality of data. Accordingly, Party B shall not disclose any information to a third party without the prior consent of Party A, except as required by law and relevant regulations, or in cases where such information has been widely disseminated by State regulatory authorities or disclosed by Party A.

d) Party B is responsible for requesting Party A to confirm the representations provided to Party B during the audit process. In accordance with Vietnamese Standards on Auditing, meeting these requirements and obtaining the Management Representation Letter from Party A's Board of Management and those charged with governance regarding related matters constitute 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, an unavoidable risk exists that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Vietnamese Standards on Auditing.

In making its 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.



In the event that Party B breaches its obligations, unilaterally terminates the contract, abandons the work midway, or fails to perform the work, resulting in unassured quality or schedule, Party B shall not be entitled to the remaining value of the Contract and must simultaneously refund the advance amount previously paid by Party A to Party B.

ARTICLE 3: AUDIT REPORTS AND REVIEW REPORTS

For the Review of Interim Financial Statements:

- Upon completion of the review engagement, Party B will provide Party A with 08 sets of the review report accompanied by the reviewed interim financial statements in Vietnamese and 06 sets in English (Party A shall retain 06 Vietnamese sets and 05 English sets; Party B shall retain 02 Vietnamese sets and 01 English set).
- The review report accompanied by the interim financial statements shall be prepared in writing. The review report shall consist of the contents prescribed by Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, laws, regulations, and other relevant standards.

For the Audit of Financial Statements:

- Upon completion of the audit engagement, Party B will provide Party A with 08 sets of the audit report accompanied by the audited financial statements in Vietnamese and 06 sets in English (Party A shall retain 06 Vietnamese sets and 05 English sets; Party B shall retain 02 Vietnamese sets and 01 English set).
- Three (03) sets of the Management Letter in Vietnamese (if any), addressing deficiencies to be rectified and the auditor's recommendations for improving Party A's accounting and internal control systems.
- The audit report shall be prepared in writing, consisting of the contents prescribed by the Law on Independent Audit, Vietnamese Standards on Auditing No. 700, No. 705, and No. 706, and other relevant auditing standards and statutory regulations.

In the event that Party A intends to publish Party B's review report and audit report in any form of document, or to issue documents containing information regarding the reviewed/audited financial statements, Party A's Management agrees to provide Party B with a copy of such document and shall only widely disseminate these documents after obtaining prior written consent from Party B.

The submission of these reports to the relevant competent authorities shall be the sole responsibility of Party A.

ARTICLE 4: SERVICE FEES AND PAYMENT METHODS

Service Fees

The total service fee for the services specified in Article 1 is:

This service fee is exclusive of Value Added Tax (VAT). The VAT rate shall be applied in accordance with the prevailing regulations at the time of invoice issuance.

Payment Terms

1st Installment: Payment of 50% of the total fee upon the signing of this Contract;

2nd Installment: Payment of the remaining 50% after Party B issues the Audit Report to Party A.

The review and audit fees shall be paid via direct bank transfer to Party B's bank account.

Party B shall issue a VAT invoice to Party A in compliance with the prevailing tax regulations.

ARTICLE 5: COMMITMENT TO IMPLEMENTATION

Both Parties commit to fulfill all the terms and conditions stipulated in this Contract. During the course of implementation, if any difficulties arise, both Parties must promptly notify each other to mutually find a resolution. Any changes must be communicated directly to each Party in writing (or via email) at the addresses provided herein.

Any disputes or claims arising during the performance of this contract shall be settled through negotiation or in accordance with the Civil Code of the Socialist Republic of Vietnam and by an economic court mutually selected by both Parties.

ARTICLE 6: VALIDITY, LANGUAGE, AND TERM OF THE CONTRACT

This Contract is prepared in 04 original copies in Vietnamese, with each Party retaining 02 copies of equal legal validity, and shall come into effect from the date it is fully signed and sealed by both Parties.

This Contract shall be automatically liquidated upon the complete fulfillment of each Party's respective responsibilities.

For and on behalf of Party A
General Director
(Signed and sealed)

For and on behalf of Party B
Deputy Director
(Signed and Sealed)

Nguyen Minh Duc

Nguyen Hai Linh

