

No: 888 /SMBD-CBTT

Ho Chi Minh City, July 20, 2026

*Ref: Disclosure of information regarding
the financial statement audit contract.*

EXTRAORDINARY INFORMATION DISCLOSURE

**To : - State Securities Commission of Vietnam
- Hanoi Stock Exchange**

Organization name: Sao Mai - Ben Dinh Petroleum Investment Joint Stock Company

Head office : 65A3, 30/04 Street, Rach Dua Ward, Ho Chi Minh City

Tel : 84 254.3628188 Fax: 84 254.3628189

Trading Code : PSB

Person in charge of information disclosure: Nguyen Thu Huong ĐT: 0987806908

Type of information to be disclosed: Within 24h

Disclosure content:

Audit Contract No. 058/VACO/HĐKTBCTC/HCM/SOE/JSC-DCL dated July 20, 2026, regarding the audit of financial statements, signed between Sao Mai – Ben Dinh Petroleum Investment Joint Stock Company and the Ho Chi Minh City Branch of VACO Auditing Co., Ltd.

Sao Mai – Ben Dinh Petroleum Investment Joint Stock Company hereby announces this to your agency and publishes it on the Company's website at www.pvsb.com.vn, in accordance with regulations.

We hereby declare that the information disclosed herein is true and accurate, and take full legal responsibility for the disclosed information.

Best regards./.

Recipient:

- As above;
- Website Admin (to implement), PIC of CG;
- HR&Admin, NTH (scan).

Person in charge of ID



Nguyen Thu Huong

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness

No.. 058 /VACO/HĐKiTBCTC/HCM/SOE/JSC-DCL

Ho Chi Minh City, dated 20 July 2026

AUDIT ENGAGEMENT AGREEMENT

(Re: Audit of the Financial Statements for the fiscal year ended 31 December 2026 of Sao Mai – Ben Dinh Petroleum Investment Joint Stock Company)

- Pursuant to the Civil Code of the Socialist Republic of Viet Nam dated November 24, 2015;
- Pursuant to the Commercial Law of the Socialist Republic of Viet Nam dated June 14, 2005;
- Pursuant to The Law on Independent Audit of the Socialist Republic of Viet Nam dated March 29, 2011;
- 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 Law on Independent Audit;
- Pursuant to Vietnamese Standard on Auditing No. 210 – Agreeing the Terms of Audit Engagements, promulgated together with Circular No. 214/2012/TT-BTC dated December 6, 2012 of the Ministry of Finance;
- Pursuant to Vietnamese Standard on Review Engagements (VSRE) 2410 – Review of Interim Financial Information performed by the independent auditor of the entity, promulgated together with Circular No. 65/2015/TT-BTC dated May 8, 2015 of the Ministry of Finance;
- Pursuant to the request of **Sao Mai – Ben Dinh Petroleum Investment Joint Stock Company** for the provision of review and audit services in respect of its Financial Statements for the fiscal year ended December 31, 2026.

Today, on this..... day of July 2026, the following parties (referred to as the “Party”) enter into:

PARTY A: SAO MAI – BEN DINH PETROLEUM INVESTMENT JOINT STOCK COMPANY

Represented by : **Mr. Nguyen Thanh Hai**
Title : **Director**
Tel : 84 - 254 - 362 8188
Fax : 84 - 254 - 362 8189
Address : 65A3 30/4 Street, Rach Dua Ward, Ho Chi Minh City, Viet Nam
Mã số thuế/ Tax Code : 3500794814

PARTY B: HO CHI MINH CITY BRANCH – VACO AUDITING COMPANY LIMITED

Represented by : **Mr. Nguyen Ngoc Thach**
Title : **Deputy General Director**
(Authorized under Power of Attorney No. 495/VACO-UQ dated December 16, 2025 issued by the Chairman of the Members' Council of VACO Auditing Company Limited)
Điện thoại : 84 - 28 - 3840 6618
Fax : 84 - 28 - 3840 6616
Address : 10th Floor, HUD Building, 159 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Viet Nam
Bank Account No. : 0531002468761
Bank : Joint Stock Commercial Bank for Foreign Trade of Viet Nam (Vietcombank) – Dong Sai Gon Branch
Tax Code : 0102546856-002

ARTICLE 1: SCOPE OF SERVICES

Following discussions and mutual agreement, the Parties hereby enter into this Agreement under the following terms and conditions.

Review services for Party A's interim financial statements for the accounting period from 1 January 2026 to 30 June 2026, including:

The Statement of Financial Position as at 30 June 2026, the Statement of Profit or Loss, the Statement of Cash Flows, and the Notes to the Financial Statements for the accounting period from 1 January 2026 to 30 June 2026.

The objective of the review engagement is to enable Party B to express a conclusion as to whether anything has come to its attention that causes it to believe that the Interim Financial Statements of Party A are not prepared, in all material respects, in accordance with the Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises, and other applicable statutory requirements governing the preparation and presentation of interim financial statements. The review engagement shall be conducted in accordance with the Vietnamese Standard on Review Engagements (VSRE) 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

Party B shall perform an audit of Party A's Financial Statements for the fiscal year ending December 31, 2026, comprising:

The Statement of Financial Position as at 31 December 2026, the Statement of Profit or Loss, the Statement of Cash Flows, and the Notes to the Financial Statements for the fiscal year ended on that date.

The objective of the audit is to obtain reasonable assurance as to whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to express an independent audit opinion as to whether the Financial Statements present fairly, in all material respects, the financial position of Party A as at December 31, 2026, and its financial performance and cash flows for the year then ended, in accordance with the Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises, and other applicable legal regulations governing the preparation and presentation of financial statements. The audit engagement shall be conducted in accordance with the Vietnamese Standards on Auditing (VSAs).

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

ARTICLE 2: RESPONSIBILITIES OF THE PARTIES

Responsibilities of Party A

The review and audit engagements to be performed by Party B are conducted on the basis that the Board of Directors and, where appropriate, **Those Charged with Governance** of Party A acknowledge and understand that they are responsible for:

Preparing and presenting the Financial Statements fairly, in all material respects, in accordance with the Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises, and the applicable legal requirements governing the preparation and presentation of financial statements.

Designing, implementing and maintaining such internal control as the Board of Directors and, where appropriate, Those Charged with Governance determine is necessary to enable

the preparation and presentation of Financial Statements that are free from material misstatement, whether due to fraud or error.

- a) Establishing and maintaining programs and controls to prevent and detect fraud, and informing Party B of any known or suspected fraud affecting Party A involving: (1) the Board of Management, (2) employees who have significant roles in internal control; or (3) other persons where the fraud could have a material effect on the Financial Statements. The Board of Directors shall also communicate to Party B any known or suspected fraud affecting Party A that has come to its attention through communications with current or former employees, analysts, regulatory authorities, or any other parties.
- b) Maintaining adequate accounting records and supporting documentation to reflect, with reasonable accuracy at any time, the financial position of Party A, and ensuring that the accounting records, accounting documents and Financial Statements comply with the applicable accounting regulations.
- c) Providing Party B, on a timely basis, with access to information of appropriate quality and within the agreed timetable, including:
 - ❖ unrestricted access to all records, documentation and other information that the Board of Directors considers relevant to the preparation and presentation of the Financial Statements, including accounting records, supporting documents and other relevant matters;
 - ❖ any additional information and explanations requested by Party B from the Board of Directors and Those Charged with Governance (where appropriate) for the purposes of the review and audit engagements;
 - ❖ unrestricted access to personnel of Party A whom Party B considers necessary to obtain sufficient appropriate review and audit evidence; and
 - ❖ assigning appropriate personnel to cooperate with Party B throughout the review and audit engagements.

Failure by the Board of Directors to provide the above information or access to Party A's personnel may delay the completion of the engagement and the issuance of Party B's reports, result in changes to the scope of the review or audit procedures, or, in certain circumstances, lead Party B to withdraw from the engagement.

- d) Providing Party B with written representations confirming the explanations and representations made during the review and audit engagements through the Management Representation Letter, as required under Vietnamese Standard on Review Engagements (VSRE) 2410 and the Vietnamese Standards on Auditing (VSAs). The Management Representation Letter shall, among other matters: acknowledge the Board of Directors' responsibility for the preparation and fair presentation of the Financial Statements; and confirm that the effects of each identified misstatement, individually and in aggregate, including unadjusted misstatements identified during the current review or audit and those relating to prior periods, are immaterial to the Financial Statements taken as a whole.

In view of the significance of the Management Representation Letter, Party A agrees to indemnify and hold harmless Party B and its personnel against any liability, loss, cost or expense arising from any false or misleading representations made by the Board of Directors and/or Those Charged with Governance.

- e) Providing suitable working facilities and all necessary assistance to enable Party B to perform the services contemplated under this Agreement.
- f) Providing comments on the draft Review Report and draft Independent Auditor's Report within seven (7) working days from the date such drafts are submitted by Party B.
- g) Paying the professional service fees to Party B in accordance with the payment terms set out in Article 6 of this Agreement.

2.2.

Responsibilities of Party B

With respect to the review services:

- a) Party B shall perform the review engagement in accordance with Vietnamese Standard on Review Engagements (VSRE) 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity, for the purpose of expressing a conclusion as to whether anything has come to Party B's attention that causes it to believe that the Interim Financial Statements have not been prepared, in all material respects, in accordance with the Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises, and the applicable legal requirements governing the preparation and presentation of interim financial statements.
- b) A review engagement consists primarily of making inquiries of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Vietnamese Standards on Auditing and, accordingly, does not enable Party B to obtain assurance that it would become aware of all significant matters that might be identified in an audit. Consequently, Party B does not express an audit opinion on the Interim Financial Statements.
- c) A review engagement is not designed to provide assurance that Party B will identify all significant matters that would be identified in an audit. Nor should a review engagement be relied upon to detect fraud, error or violations of laws and regulations. Nevertheless, Party B shall communicate to Party A any material matters that come to its attention during the course of the review.
- d) Party B shall keep Party A informed of the scope, timing and results of the review engagement.
- e) Party B shall perform the review engagement in accordance with the principles of independence, objectivity and confidentiality. Accordingly, Party B shall not disclose any information relating to Party A to any third party without Party A's prior written consent, except where disclosure is required by law or applicable regulations, or where such information has already been made publicly available by competent governmental authorities or by Party A.
- f) Party B shall request Party A to confirm, in writing, the representations made during the review engagement. Under VSRE 2410, compliance with this requirement and the provision of the Management Representation Letter constitute one of the bases upon which Party B forms its conclusion on the Interim Financial Statements.

With respect to the audit services:

- a) Party B shall conduct the audit in accordance with the Vietnamese Standards on Auditing (VSAs) and applicable laws and regulations. Those standards require Party B to comply with relevant ethical requirements and to plan and perform the audit to obtain **reasonable assurance** as to whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error. 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 professional 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, the reasonableness of accounting estimates made by management, and the overall presentation of the Financial Statements.

However, 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 the VSAs. Accordingly, an audit provides **reasonable, but not absolute, assurance** that the Financial Statements are free from material misstatement. Furthermore, an audit is not designed to detect immaterial fraud or error, nor to provide assurance on the effectiveness of internal control or to identify all deficiencies in internal control.

- b) Party B shall keep Party A informed of the scope, timing and results of the audit engagement.
- c) Party B shall perform the audit in accordance with the principles of independence, objectivity and confidentiality. Accordingly, Party B shall not disclose any information relating to Party A to any third party without Party A's prior written consent, except where disclosure is required by law or applicable regulations, or where such information has already been made publicly available by competent governmental authorities or by Party A.
- d) Party B shall request Party A to provide written confirmation of the representations made during the audit engagement. Under the Vietnamese Standards on Auditing, such written representations, including the Management Representation Letter, constitute one of the bases upon which Party B expresses its audit opinion on the Financial Statements.

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

In assessing the risks of material misstatement, Party B shall consider Party A's internal control relevant to the preparation of the Financial Statements in order to design audit procedures appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Party A's internal control. Nevertheless, Party B shall communicate to Party A any significant deficiencies in internal control identified during the audit.

ARTICLE 3: REVIEW REPORTS AND AUDITOR'S REPORTS

With respect to the review of the interim financial statements: Upon completion of the review, Party B shall provide:

- Independent Review Report together with the reviewed Interim Financial Statements of Party A, in the following quantities:

	Party A	Party B
Vietnamese	5 sets	1 set
English	4 sets	1 set

A review report to accompany the interim financial statements, issued in writing. The review report shall include the contents required by Vietnamese Standard on Review Engagements (VSRE) 2410 – *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*, and shall comply with applicable laws, regulations, and other relevant professional standards

With respect to the audit of the financial statements: Upon completion of the audit engagement, Party B shall provide:

- An independent auditor's report to accompany Party A's audited financial statements, as detailed below:

	Party A	Party B
- Vietnamese	5 sets	1 set
- English	4 sets	1 set

- A management letter (if any), identifying matters requiring improvement and providing the auditor's recommendations for enhancing Party A's accounting system and internal control system.

	Party A	Party B
- Vietnamese	1 set	1 set

The Independent Auditor's Report shall be issued in writing and shall contain the contents prescribed by the Law on Independent Audit, Vietnamese Standards on Auditing No. 700, No. 705 and No. 706, together with other applicable auditing standards and relevant legal regulations.

In the event of any discrepancy or dispute regarding the contents of the review report and the audit report on Party A's financial statements, the Vietnamese version shall prevail and serve as the governing version for legal purposes.

Where Party A intends to publish or distribute Party B's review report and audit report in any form of document, or to issue any document containing information relating to the reviewed or audited financial statements, Party A's Management agrees to provide Party B with a copy of such document and shall not publicly release or distribute such document without Party B's prior written consent.

Party A shall be responsible for submitting these reports to the relevant competent authorities in accordance with applicable laws and regulations.

ARTICLE 4: RETROSPECTIVE AMENDMENTS AND INTERPRETATIONS

The audit conclusions of Party B are based on Party A's interpretations of the applicable laws, regulations, and professional standards. Such interpretations may differ from those subsequently adopted by judicial authorities, regulatory authorities, or other competent authorities. Accordingly, the possibility that retrospective adjustments to the Financial Statements may be required in future periods cannot be excluded. Party A acknowledges and accepts this risk.

ARTICLE 5: AUDIT ENGAGEMENT SCHEDULE

Party B anticipates that the review and audit engagements will be performed in accordance with the following schedule:

	Estimated Commencement Date	Estimated Completion Date
Review of the Interim Financial Statements		
Review planning	07/2026	07/2026
Perform review procedures	20/07/2026	24/07/2026
Draft the review report	25/07/2026	27/07/2026
Issue the review report	Within three (3) days after the Parties reach mutual agreement.	
Audit of the Annual Financial Statements		
Update the audit plan	12/2026	12/2026

Attend and observe the physical inventory count as at 31 December 2026	At the end of 12/2026	At the beginning of 01/2027
Perform year-end audit procedures	25/01/2027	29/01/2027

Reporting:

Draft the Independent Auditor's Report	Before 07/02/2027
Issue the Independent Auditor's Report	Within five (5) days after the Parties reach mutual agreement.
Issue the Management Letter (if any)	Within five (5) days after the Parties reach mutual agreement.

ARTICLE 6: SERVICE FEES AND PAYMENT TERMS

The total fee for the services specified in Article 1 shall be VND 220,000,000 (in words: Two Hundred Twenty Million Vietnamese Dong only). The service fee includes all expenses for accommodation, meals, transportation, and other incidental costs, but excludes value-added tax (VAT).

Payment Terms

Party B shall issue payment requests as follows:

	Payment Percentage
Upon execution of the Audit Engagement Agreement	50%
Upon issuance of the Independent Auditor's Report	50%
Total	100%

Party B shall issue a Value-Added Tax (VAT) invoice to Party A in accordance with the applicable tax laws and regulations.

The service fees shall be paid by direct bank transfer in Vietnamese Dong (VND) to Party B's designated bank account. Party B shall be entitled to charge late payment interest at the maximum rate permitted by applicable law if Party A fails to make payment in accordance with the payment terms within ten (10) days from the date Party B issues the relevant payment request.

ARTICLE 7: UNDERTAKINGS

The Parties undertake to fully perform all the terms and conditions of this Agreement. During the performance of this Agreement, should any issue arise, the Parties shall promptly notify each other and cooperate in good faith to seek an appropriate resolution. Any amendment or change shall be notified to the other Party in writing (including by email) using the contact details specified above.

The review engagement is expected to be completed within **thirty (30) days**, and the audit engagement within **sixty (60) days**, commencing from the date Party B begins the review and/or audit work at Party A's premises, provided that Party A has fully discharged its responsibilities as set out in Article 2. Such responsibilities include, without limitation, providing Party B with all information and documents requested and timely agreeing on the resolution of issues arising during the review and/or audit engagement.

Any dispute or claim arising out of or in connection with the performance of this Agreement shall first be settled through amicable negotiation between the Parties. Failing such settlement, the dispute shall be resolved in accordance with the Civil Code of the Socialist Republic of Vietnam and submitted to the competent Economic Court mutually agreed upon by the Parties.

ARTICLE 8: INDEPENDENCE MATTERS

In connection with the audit engagement, the Management of Party A and Party B each has a role and responsibility in safeguarding Party B's independence. Accordingly, Party A's Management shall ensure that Party A adopts and maintains appropriate policies and procedures to prevent Party A from engaging or approving any additional services to be provided by Party B that, under the applicable laws, regulations, or professional standards, could impair Party B's independence. Any such services that Party A may wish to engage Party B to perform shall be discussed with Party B in advance.

Party A's Management shall cooperate with Party B to ensure that Party B's independence is not impaired as a result of Party A appointing or employing former or current directors or professional staff of Party B in key management positions within Party A where such appointment or employment could result in a breach of the applicable independence requirements. Any intention by Party A to recruit former or current personnel of Party B shall be discussed with Party B before Party A conducts interviews or otherwise commences the recruitment process.

In order to comply with the applicable Vietnamese independence standards and regulations, Party A agrees to provide Party B with the following information: (1) **A description of Party A's corporate structure**, clearly identifying the legal names of all related entities (including, for example, parent companies, subsidiaries, investors, and investees), together with a description of the ownership relationships among such entities; and (2) **Details of any shares, bonds, or other securities** issued by Party A or its related entities that are publicly offered or otherwise made available to investors (whether through a stock exchange, other similar markets, or by way of public or private offerings), together with information describing the relevant classes of securities (for example, the applicable ticker symbols or security identification codes).

ARTICLE 9: GENERAL PROVISIONS

Independent Contractor: Party B is engaged as, and shall at all times remain, an independent contractor. Nothing in this Agreement shall be construed as creating an agency, partnership, fiduciary, employment, or representative relationship between Party B and Party A, nor shall Party B be deemed to be a member of Party A's management or an equivalent position within Party A.

Ownership of Audit Documentation: The audit documentation prepared by Party B in the course of performing the services shall remain the exclusive property of Party B. Such documentation is confidential and proprietary to Party B and shall be retained by Party B in accordance with its policies, procedures, and applicable professional and legal requirements in effect from time to time.

Use of the Internet

The Parties acknowledge and agree that:

- (a) Unless otherwise agreed by either Party, the Parties may communicate and exchange documents by electronic mail (e-mail) and/or via the Internet; and
- (b) The Parties accept the inherent risks associated with such communications, including, without limitation, unauthorized interception or access, alteration or corruption of transmitted information, and transmission of viruses or other malicious software. Accordingly, each Party shall use reasonable efforts to scan all incoming and outgoing electronic communications for viruses and other malicious code.

Representations and Warranties: Each Party represents and warrants to the other Party that:

- (a) it is a duly organized and validly existing legal entity, duly authorized to conduct its business as currently carried on, and has full power and authority to enter into and perform its obligations under this Agreement, while complying with all applicable laws, regulations, and other requirements relevant to its business operations; and
- (b) it has full legal right, authority, and capacity to execute and be bound by this Agreement.

Performance Undertakings and Force Majeure: The Parties undertake to perform all the terms and conditions of this Agreement. Neither Party shall be deemed to be in breach of this Agreement or liable to the other Party for any failure or delay in performing its obligations under this Agreement if such failure or delay results from events beyond its reasonable control. A Party affected by such an event shall notify the other Party as soon as reasonably practicable. Upon receipt of such notice, the other Party may elect to suspend the performance of, or terminate, this Agreement with immediate effect by written notice.

Dispute Resolution: Any dispute or claim arising out of or in connection with the performance of this Agreement shall first be resolved through good-faith negotiations between the Parties. If the Parties are unable to resolve the dispute through negotiation, either Party shall be entitled to initiate legal proceedings before the competent People's Court of Vietnam.

Assignment: Except as expressly provided below, neither Party may assign, transfer, delegate, or otherwise dispose of any of its rights or obligations under this Agreement (including, without limitation, any rights or claims arising under or in connection with this Agreement) without the prior written consent of the other Party. Notwithstanding the foregoing, Party B may assign or subcontract any of its rights and obligations under this Agreement to any of its branches or affiliated offices in Vietnam or abroad.

Use of Information: Party A agrees that Party B may disclose certain information relating to the services provided under this Agreement solely for the purpose of preparing proposals, responding to requests for proposals, or developing general marketing and promotional materials, provided that such disclosure does not violate applicable laws or Party A's confidentiality obligations.

ARTICLE 10: LIMITATION OF LIABILITY AND INDEMNIFICATION

Party A agrees that the aggregate liability of Party B, its directors, officers, employees, and affiliated entities for any loss, damage, cost, or expense suffered by Party A arising out of or in connection with this Agreement, the Services, or any work performed for the purposes of this Agreement, regardless of the cause (including negligence on the part of Party B, but excluding fraud or willful misconduct by Party B), shall, to the extent determined by a court of competent jurisdiction, be limited to the amount of the fees received by Party B in respect of the specific Services or work product giving rise to such liability.

Party A agrees to indemnify, defend, and hold harmless Party B, its directors, officers, employees, and affiliated entities from and against any and all losses, damages, costs, claims, demands, actions, proceedings, liabilities, and litigation expenses incurred, suffered, or assumed (as the case may be) as a result of any claim or legal action brought by a third party against Party B arising out of or in connection with this Agreement or the use of the review report or the audit report, except where such claim results from Party B's fraud or willful misconduct.

Party A further agrees that Party B shall not be liable to Party A for any loss, cost, damage, or expense arising from Party A's or any third party's failure to provide, refusal to provide, concealment of, or provision of incomplete, inaccurate, misleading, or otherwise incorrect information or explanations that are material to the Services performed under this Agreement.



Except where expressly required by applicable law (and, in such case, subject to the limitation of liability set out above), Party B accepts no responsibility or liability to any person other than Party A in respect of the review report, the audit report, or any reliance placed upon either report.

ARTICLE 11: EFFECTIVENESS, LANGUAGE, AND TERM OF THE AGREEMENT

This Agreement constitutes the entire agreement between Party A and Party B and supersedes all prior and contemporaneous agreements, understandings, negotiations, and communications, whether written or oral, relating to the subject matter hereof.

This Agreement sets out the complete understanding and agreement between the Parties with respect to the matters contemplated herein. Any amendment, modification, or supplement to this Agreement shall be made in writing and shall become effective only when duly executed by the authorized representatives of both Parties.

Each provision of this Agreement shall constitute a separate and independent provision. If any provision of this Agreement is determined by a court of competent jurisdiction or any other competent authority to be invalid, illegal, or unenforceable, the validity and enforceability of the remaining provisions shall not be affected and shall remain in full force and effect.

This Agreement is made in **four (4)** original copies in the Vietnamese language, each of equal legal effect, and shall become effective from the date of execution until completion of the Services. Each Party shall retain **two (2)** original copies.

This Agreement shall terminate upon the Parties' execution of a contract liquidation record or upon the Parties' mutual written agreement to terminate this Agreement.

For and on behalf of Party A

**SAO MAI – BEN DINH PETROLEUM
INVESTMENT JOINT STOCK
COMPANY
(Signed and stamped)
Mr. Nguyen Thanh Hai
Director**

For and on behalf of Party B

**HO CHI MINH CITY BRANCH – VACO AUDITING
COMPANY LIMITED
(Signed and stamped)
Mr. Nguyen Ngoc Thach
Deputy General Director**