

**LAM DONG INVESTMENT AND  
HYDRAULIC CONSTRUCTION JOINT  
STOCK COMPANY**

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Số: 16./2026/CBTT-LHC

*"V/v: Disclosure of information regarding the  
signing of the 2026 financial audit contract"*

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence – Freedom – Happiness**

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*Lam Dong, June 08, 2026*

**To: - State Securities Commission**

**- Hanoi Stock Exchange**

- 1. Company name:** Lam Dong Investment and Hydraulic Construction Joint Stock Company.
- 2. Stock code:** LHC
- 3. Head office address:** No. 87 Phu Dong Thien Vuong St., Lam Vien – Da Lat Ward, Lam Dong Province.
- 4. Phone:** 0263 3821854 - 0978717220      **Fax:** 0263 3832542
- 5. Information disclosure officer:** Nguyen Thi Thu Huong
- 6. Content of disclosed information:** On June 08, 2026, Lam Dong Investment and Hydraulic Construction Joint Stock Company signed Audit and Review Contract No. 675.2025/HĐKT-RSMHCM with RSM Vietnam Auditing & Consulting Co., Ltd regarding the review of financial information for the accounting period ending June 30, 2026, and the audit of financial statements for the fiscal year ending December 31, 2026. *(Contract details are attached to this notice).*

We hereby certify that the above disclosed information is true and we take full legal responsibility for the content disclosed.

**Recipients:**

- As above;
- Archived.

**INFORMATION DISCLOSURE OFFICER**



**Nguyen Thi Thu Huong**

No: 675.2025/HĐKT-RSMHCM

Ho Chi Minh City, June 8, 2026

## AUDIT AND REVIEW CONTRACT

(Re: Reviewing the interim financial information for the six-month period ended 30 June 2026  
and Auditing the financial statements for the year ended 31 December 2026 of  
**LAM DONG INVESTMENT AND HYDRAULIC CONSTRUCTION JOINT- STOCK COMPANY**)

- Pursuant to Civil Law No. 91/2015/QH13 dated 24 November 2015;
- Pursuant to Commercial Law No. 36/2005/QH11 dated 14 June 2005;
- Pursuant to Independent Audit Law No. 67/2011/QH12 dated 29 March 2011, and its amending and supplementing documents;
- Pursuant to Decree No. 17/2012/NĐ-CP dated 13 March 2012 of the Government, detailing and guiding the implementation of certain articles of the Law on Independent Audit;
- Pursuant to Vietnamese Standard on Auditing 210 - Audit Contract;
- Pursuant to Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity;
- Pursuant to Decision No. 902/QĐ - UBCK dated 19 November 2025 and Decision No. 543/UBCK-QLCB dated 16 January 2026 issued by the State Securities Commission on approval for RSM Vietnam Auditing and Consulting Co., Ltd to be audited for the public interest entities in the field of securities in 2026.

The Contract was drawn up and agreed by the following parties:

**PARTY A** : **LAM DONG INVESTMENT AND HYDRAULIC CONSTRUCTION  
JOINT STOCK COMPANY**

**Represented by** : **Mr. LE VAN QUY**

**Position** : General Director

**Address** : No. 87 Phu Dong Thien Vuong, Lam Vien – Da Lat Ward,  
Lam Dong Province, Vietnam

**Telephone** : (84 263) 3821 854 – 3817 734

**Tax Code** : 5800000424

**Account (VND) No.** : 6410001360

**At** : Joint Stock Commercial Bank for Investment and Development of Vietnam  
– Lam Dong Branch

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

**Represented by** : **Mr. DANG XUAN CANH**

**Position** : Managing Partner

**Address** : 147-147Bis Hai Ba Trung Street, Xuan Hoa Ward, Ho Chi Minh City

**Telephone** : (84 28) 3827 5026

Fax : (84 28) 3827 5027  
Tax Code : 0302361789  
Account (VND) No. : 700-001-704294  
At : Shinhan Bank Viet Nam Limited

After discussion, both parties have agreed to sign the Contract with terms and conditions as follows:

## **ARTICLE 1: CONTENT OF THE CONTRACT**

Party B shall conduct:

- A review of separate and consolidated interim financial information of Party A for the six-month period ended 30 June 2026, which comprise the interim statement of financial position, and the related statement of income, changes in equity (if any), cash-flow for the six-month period then ended and accounting policies and explanatory notes to the interim financial information. The review will be conducted by Party B for the purpose of expressing a conclusion on the financial information.
- An audit of the separate and consolidated financial statements of Party A for the financial year ended 31 December 2026, which comprise the statement of financial position, income statement, statement of changes in equity (if any), cash-flow statement and accounting policies and explanatory notes to the financial statements then ended. The audit will be conducted by Party B under Vietnamese Standards on Auditing for the purpose of expressing an audit opinion on the financial statements of Party A.

## **ARTICLE 2: RESPONSIBILITIES OF THE PARTIES**

### **2.1 Responsibilities of Party A:**

The audit and review shall be conducted on the basis that those charged with governance and management (where appropriate) of Party A acknowledge and understand their responsibilities:

- a. For the preparation and presentation of the financial statements that give a true and fair view in accordance with Vietnamese Accounting Standards, the Corporate Accounting System and relevant Vietnamese legislation on the preparation and presentation of financial statements;
- b. For such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement whether due to fraud or error;
- c. In a timely manner, to provide Party B with:
  - Access to all materials and information that management is aware that is relevant to the preparation and presentation of the financial statements such as accounting records, books, documentation, and other matters;
  - Additional information that the auditor may request management to provide or clarify for the purpose of the audit and review;
  - Unrestricted access to persons within Party A from whom auditors and the audit firm determine it necessary to obtain audit and review evidence. Relevant personnel must be assigned to work with Party B during the audit and review engagement.
- d. As part of the requirements of the Vietnamese Standards on Auditing, those charged with governance and management of Party A (to the extent appropriate) are responsible for providing a written Representation Letter, which sets out the representations made during the audit. This letter confirms management's responsibility for the preparation and presentation of the financial statements, and represents that the effect of each uncorrected misstatement, as well as the total of all such misstatements identified and aggregated by Party B during the audit of the current period and prior periods, is immaterial to the financial statements as a whole;
- e. To facilitate audit work undertaken by Party B's persons at Party A's office;

- f. Making payment of the audit, review fee and other charges (if any) to Party B under articles of this contract.

## **2.2 Responsibilities of Party B**

- a. The audit shall be conducted in accordance with Vietnamese Standards on Auditing, law and relevant legislation. Those standards require that Party B comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance about whether, in all material respects, the financial statements are free of material misstatement. An audit involves Party B 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 management, as well as evaluating the overall presentation of the interim financial information;
- b. The review shall be conducted in accordance with Vietnamese Standards on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity with the objective of providing us with a basis for reporting whether anything has come to our attention that causes us to believe that the interim financial information is not prepared, in all material respects, in accordance with Vietnamese Accounting Standards, the Corporate Accounting System and relevant Vietnamese legislation on the preparation and presentation of financial statements. Review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures and does not, ordinarily, require corroboration of the information obtained. The scope of a review of interim financial information is substantially less than the scope of an audit conducted in accordance with Vietnamese Standards on Auditing, whose objective is the expression of an opinion regarding the financial statements and, accordingly, we shall express no such opinion. A review of interim financial information does not provide assurance that we will become aware of all significant matters that might be identified in an audit. Further, the review of Part B cannot be relied upon to disclose whether fraud or errors, or illegal acts exist. However, Part B will inform Part A of any material matters that come to Part B's attention;
- c. Party B shall inform Party A of the work content and audit and review plan, and delegate competent and experienced auditors and assistants to perform the audit and review;
- d. Party B shall perform the audit and review in accordance with the principles of independence, objectivity and confidentiality. Accordingly, Party B may not disclose relevant information to any third party without the consent of Party A, except as required by law and applicable regulations, or in cases where that information has been published by the governmental agencies or 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 the Vietnamese Standards on Auditing and Vietnamese Standards on Review Engagements, satisfying such a requirement and the receiving of a Representation Letter from those charged with governance and management of Party A on relevant issues are one of the bases for Party B to express an opinion or a conclusion on the financial statements of Party A;
- f. Due to inherent limitations of an audit, for example, the use of judgment and selective testing of data and the possibility that collusion, forgery, intentional omissions, misrepresentations, or the override of internal control may preclude the detection of material error, fraud, or non-compliance with laws or regulations, there is some risk that a material misstatement of the financial statements may remain undetected even though the audit is properly planned and performed in accordance with the Vietnamese Standards on Auditing
- g. In making 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 any significant deficiencies in internal control relevant to the audit of the financial statements that Party B has identified during the audit;
- h. Party B will inform Party A of any events likely to cause any delays to the completion of Party B's work in carrying out the audit or that may result in an expansion of the scope of work or an increase in the audit fees due to additional workload;

- i. If Party B identifies or suspects any fraud or non-compliance with laws or regulations, Party B will promptly communicate such matters to the appropriate level of management or those charged with governance of the Company. After providing such notification and completing all required audit procedures in accordance with applicable standards, if Party B determines that it is unable or does not have sufficient basis to express an audit opinion and a review conclusion, Party B reserves the right to disclaim an opinion and conclusion or unilaterally withdraw from the audit engagement by providing written notice to Party A, without being subject to any penalties, compensation, or other liabilities;
- j. For the purpose of performing acceptance procedures prior to providing services to Party A, Party B will obtain all necessary approvals in relation to any non-assurance services that Party B intends to provide to Party A and/or to entities that are directly or indirectly controlled by or affiliated with Party A;

In addition, Party B will perform a review and discussion of all relationships and matters between Party B, other member firms within the RSM global network (hereinafter referred to as "Other RSM Firms"), and Party A. These are matters which, in Party B's professional judgment, may reasonably be considered to affect independence in the audit engagement. Based on this, Party B will take appropriate measures to eliminate or reduce the impact of such matters to an acceptable level;

Furthermore, Party B confirms that its audit team, as well as any personnel from other RSM member firms (if any) involved in performing this engagement, have fully complied with the relevant professional ethical standards relating to independence requirements.

### **ARTICLE 3: AUDITORS REPORT, REVIEWED REPORT**

The audit and review will be conducted when Party B receives the unaudited and unreviewed financial statements by 2 working days in advance. In case Party A could not provide the financial statements in a timely manner, Party B would not be able to perform the audit and review as planned; and as a result, the new audit and review performance schedule will be re-arranged by Party B and the new schedule will be notified to Party A.

The auditors' report will be expected to be issued in accordance with the agreed timetable on the basis that Party A facilitates the conditions necessary for completing the audit work.

If Party B is unable to perform the services due to force majeure events, Party B will promptly notify Party A to take such remedial actions as Party B deems appropriate.

Upon completion of the audit and review, Party B shall deliver to Party A:

- Eight (08) copies of the reviewed interim financial information in Vietnamese and English each, Party A shall retain seven (07) copies each and Party B shall retain one (01) copy each;
- Eight (08) copies of the audited financial statements in Vietnamese and English each. Party A shall retain seven (07) copies each and Party B shall hold one (01) copy each;
- Two (02) copies of Management Letters (if any) in Vietnamese and English, outlining the deficiencies to be addressed and the auditor's recommendations for improving Party A's accounting system and internal control system. One (01) copy shall be retained by Party A and one (01) copy by Party B.

The audit report will be prepared in writing and will include the contents required by the Law on Independent Auditing, Vietnamese Standard on Auditing No. 700, and other applicable auditing standards and legal regulations.

The review report on interim financial information will be prepared in writing and will include the contents required by the Vietnamese Standards on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity and relevant legislation.

In the event that Party A intends to issue Party B's audit report or the review report on interim financial information in any form of document, or to publish any materials containing information related to the audited financial statements or the review report on interim financial information, Party A's management agrees to provide Party B with a copy of such materials and to only release them to the public after obtaining Party B's prior written consent.

distorted, or the presence of viruses or other harmful devices. Therefore, the Parties shall take necessary measures to prevent and mitigate such risks prior to transmitting data to the other Party.

#### **ARTICLE 9: DISPUTE RESOLUTION**

Both Parties undertake to comply with all the terms set forth in this Contract. In the course of implementation, if any issues arise, the Parties shall promptly notify each other and discuss to find a resolution. All communications must be made in writing and delivered directly to each Party at the address stated above.

The Parties commit to executing this Contract on the basis of voluntariness, equality, and mutual benefit. Any dispute arising in connection with this Contract shall first be resolved through negotiation and conciliation. If the dispute cannot be resolved through negotiation and conciliation within 30 days from the date the dispute arises, it shall be finally settled by arbitration at the Vietnam International Arbitration Centre (VIAC) in accordance with its Rules of Arbitration. The Arbitral Tribunal shall consist of one arbitrator appointed by VIAC. The place of arbitration shall be Ho Chi Minh City, and the language of arbitration shall be Vietnamese.

#### **ARTICLE 10: FORCE MAJEURE**

Neither Party shall be deemed in breach of its contractual obligations or liable to the other Party if it is unable to perform its obligations under this Contract due to events beyond its reasonable control. In such cases, the affected Party shall be obligated to notify the other Party as soon as reasonably practicable, to enable the notified Party to elect either to suspend or to terminate the Contract by giving notice with immediate effect.

#### **ARTICLE 11: HOLD HARMLESS**

Party B will use reasonable skill and care in the performance of the engagement.

To the fullest extent permitted by law Party B's maximum aggregate liability relating to services rendered (including legal fees) due to negligence or otherwise, shall in no circumstances exceed the amount of fees actually received by Party B for the portion of service or work giving rise to the liability.

In no event shall Party B be liable for loss, damage or expense (including without limitation lost profits, opportunity costs etc.), whether incurred by Party A or any third party.

Party A could complain and claim compensation (if any) related to the service or other issues under this Contract within 5 years from the date of service completion.

#### **ARTICLE 12: SOLICITATION AND HIRING OF PARTY B'S EMPLOYEES**

The independence of Party B's auditors may be impaired if Party A solicits or hires Party B's employees. This may either delay the provision of the services or cause Party B to resign from the engagement. During the term of this Contract and for a period of 6 months following its termination, Party A shall not, for any reason and without Party B's prior written consent, engage in negotiations to recruit Party B's personnel.

#### **ARTICLE 13: TERMINATION**

The Contract may be terminated under the following circumstances:

- The Contract may be terminated forthwith as agreed by both parties; or
- Either Party becomes bankrupt, is dissolved, or is insolvent; or
- Party B may terminate the Contract by providing written notice to Party A if Party B reasonably determines that Party A is in breach of any of its obligations and fails to remedy such breach within the required period; or if Party B determines that it is unable to continue providing the services in accordance with applicable laws or its professional ethical obligations.

If the Contract is terminated by either party prior to completion, Party A agrees to pay Party B for all portions of the services rendered and any expenses incurred up to the effective date of termination. Party A shall make such payment to Party B no later than ten (10) working days of the invoice date issued.

This contract will be automatically terminated upon both Parties' fulfillment of their obligation.

#### **ARTICLE 14: ANTI – BRIBERY AND SANCTIONS**

Party B acknowledges that Party A may have implemented, and continues to implement, internal policies and applicable legal regulations designed to prevent the offering of bribes to officials or other parties with the intent of securing their influence or assistance in favour of Party A in any matter. Party B may also be subject to similar regulations and has adopted internal policies to prevent such unlawful conduct. In the course of providing the services, Party B shall not offer, promise, or provide any financial or other benefits to any individual in order to induce such person to act improperly or exert influence in a manner intended to benefit or advantage Party A.

Each Party shall comply with all applicable economic sanctions orders and related regulations (or those that may affect) the rendering and use of services under this Contract. Such regulations may restrict or prohibit the rendering of services and advisory outputs to certain regions or to individuals or entities subject to economic sanctions. If during the term of this Contract either Party becomes aware of any sanctions affecting the rendering or use of the services, that Party shall promptly notify the other Party. In such case, Party B shall have the right to unilaterally terminate the Contract with immediate effect without incurring any liability.

#### **ARTICLE 15: EFFECTIVENESS - LANGUAGE - DURATION OF CONTRACT**

This Contract is executed in both Vietnamese and English, either in written form duly signed and stamped by both Parties, or in PDF format duly validated by both Parties through electronic signatures.

If executed in written form, this Contract shall take effect from the date of signature by both Parties. Each party shall retain one (01) copy in Vietnamese and one (01) copy in English.

If executed as an electronic contract, this Contract shall take effect from the date it is authenticated by both Parties using electronic signatures.

In the event of any discrepancy or inconsistency between the Vietnamese version and the English version of this Contract, the Vietnamese version shall prevail.

For and behalf of Party A

**General Director**



For and behalf of Party B

**Managing Partner**

