

No: 88/NQ-HĐQT

Hanoi, October 21, 2026



RESOLUTION

**Re: Approval of the Replacement of the Audit Firm
for the Corporation's 2026 Annual Financial Statements**



Cơ quan:
TỔNG CÔNG
TY ĐẦU TƯ
NƯỚC VÀ
MÔI TRƯỜNG
VIỆT NAM -
CTCP
Thời gian ký:
22.10.2026
14:37:07
+07:00

BOARD OF DIRECTORS

VIETNAM WATER AND ENVIRONMENT INVESTMENT CORPORATION – JSC

- Pursuant to Enterprise Law No. 59/2020/QH14 and guiding documents;
- Pursuant to the Charter on Organization and Operation of the Corporation;
- Pursuant to the Regulations on Organization and Operation of the Board of Directors of the Corporation;
- Resolution No. 02/2026/NQ-ĐHĐCĐ of the Corporation's 2026 Annual General Meeting of Shareholders dated April 23, 2026 (Article 7);
- Resolution No. 63/NQ-HĐQT dated June 12, 2026 of the Board of Directors approving the results of the selection of the audit firm for the 2026 financial statements;
- Having considered Proposal No. 724/2026/TTr-VIW dated October 12, 2026 from the General Director regarding the liquidation of the audit contract for the 2026 financial statements with Southern Auditing and Accounting Financial Consulting Services Company Ltd. (AASCS) and the selection of a replacement audit firm to audit the Corporation's 2026 financial statements;
- The consensus of the members of the Board of Directors expressed in the Written Opinion Collection Form No. 33/2026/PYK-HĐQT dated October 12, 2026.

RESOLVES:

Article 1. Approving the liquidation of the audit contract for the 2026 financial statements with Southern Auditing and Accounting Financial Consulting Services Company Ltd. (AASCS) as follows:

- Value of the signed contract: VND 120,000,000.
- Amount advanced and paid: VND 60,000,000.
- Contract liquidation value: VND 60,000,000.



Article 2. Approving the addition of the following entity to the list of audit firms for consideration and selection to audit the Corporation's 2026 financial statements: **CPA VIETNAM Auditing Company Limited.**

Address: 8th Floor, VG Building Office Tower, No. 235 Nguyen Trai Street, Khuong Dinh Ward, Hanoi City.

Article 3. Approving the selection of the audit firm to audit the Corporation's 2026 financial statements with the following details:

- Name of audit firm: **CPA VIETNAM Auditing Company Limited**
- Contract value: **VND 250,000,000**

(In words: Two hundred and fifty million Vietnamese dong, inclusive of VAT.)

- Contract type: Lump-sum contract.
- Scope of work:
 - + Audit the Parent Company's separate financial statements and the Corporation's consolidated financial statements for 2026.
 - + Coordinate and work with the audit firms auditing the financial statements of major corporate shareholders (*Vinaconex, Xuan Cau, etc., if any*) regarding the financial statement figures of VIWASEEN Corporation, without charging any additional fees.
- Contract performance period: The audit report and related documents for the Corporation's separate and consolidated financial statements for 2026, in both Vietnamese and English must be issued no later than March 15, 2027.

Article 4. The Board of Directors assigns the General Director of the Corporation to carry out the liquidation of the contract with the former audit firm and negotiate and sign the contract with the new audit firm in accordance with the provisions of Articles 1 and 3, ensuring compliance with applicable laws.

Article 5. Members of the Board of Directors, the General Director, Deputy General Directors, Chief Accountant, and heads of relevant departments of the Corporation shall implement this Resolution in accordance with its contents./.

**FOR THE BOARD OF DIRECTORS
CHAIRMAN**

Recipients:

- As per Article 5;
- Board of Supervisors;
- Information Disclosure
- Filed at: Archive&Records, BOD Secretary

(signed and sealed)

To Dung

