

## DISCLOSURE IN FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In compliance with Clause 3, Clause 4, Article 14 of Circular No 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market and Ca Mau Water Supply Joint Stock Company shall disclosure information about the Financial Statements for Quarter 2/2026 with the Hanoi Stock Exchange as follows:

**1. Name of company: Ca Mau Water Supply Joint Stock Company**

- Securities Code: CMW.
- Address: No. 204, Quang Trung Street, Hamlet 26, Ward Tan Thanh, Ca Mau.
- Tel: (0290) 3836723- Fax: (0290) 3836723
- Email: [ctycapnuoccamau@yahoo.com](mailto:ctycapnuoccamau@yahoo.com) Website: <https://ctncamau.com.vn/>

## 2. Contents of information disclosure

- Financial report Quarter 2/2026:
  - ☒ Separate Financial Statements (A listed company without subsidiaries and superior accounting unit);
  - ☐ Consolidated Financial Statements (A listed organization with subsidiaries);
  - ☐ Combined Financial Statements (A listed organization with superior accounting units and affiliated units with separate accounting apparatus).
- Cases that must explain the cause:
  - + After-tax profit shown in the income statement of the reporting period increases/decreases by at least 10 compared to that of the same reporting period in the previous year:

☒ Yes☐ No

Explanation document of profit change of 10% compared to the same period last year:

☒ Yes☐ No

+ After-tax profit of the reporting period is negative; YoY profit is changed from a positive number to a negative number or vice versa:

☐ Yes☒ No

Explanatory document on after-tax profit of the reporting period is negative; yoy profit is changed from a positive number to a negative number or vice versa:

☐ Yes☒ No

**Attachments:**

- Financial Statements for Quarter 2/2026;
- Explanatory Document No. 27/CBTT-CMW

**AUTHORIZED PERSON TO  
DISCLOSE INFORMATION**



**Huynh Thien Tri**

**CA MAU WATER SUPPLY JOINT STOCK COMPANY**

No.204, Quang Trung Street, Tan Thanh Ward, Ca Mau Province

**COMBENED FINANCIAL STATEMENTS  
QUARTER 2 OF 2026**

*Ca Mau, July 17, 2026*

**FINANCIAL STATEMENTS**

*As at June 30, 2026*

Unit: VND

| ASSET                                                          | Code       | Note | Ending balance        | Opening balance       |
|----------------------------------------------------------------|------------|------|-----------------------|-----------------------|
| <b>A – CURRENT ASSET</b>                                       | <b>100</b> | .    | <b>48,892,995,394</b> | <b>52,573,308,533</b> |
| <b>I. Cash and cash equivalents</b>                            | <b>110</b> |      | <b>2,094,868,863</b>  | <b>1,229,184,926</b>  |
| 1. Cash                                                        | 111        |      | 2,094,868,863         | 1,229,184,926         |
| 2. Cash equivalents                                            | 112        |      | -                     | -                     |
| <b>II. Short-term financial investments</b>                    | <b>120</b> |      | <b>500,000,000</b>    | <b>500,000,000</b>    |
| 1. Trading securities                                          | 121        |      | -                     | -                     |
| 2. Allowance for decline in value of investments in securities | 122        |      | -                     | -                     |
| 3. Held-to-maturity investments                                | 123        |      | 500,000,000           | 500,000,000           |
| 4. Provision for short-term held-to-maturity investments       | 124        |      | -                     | -                     |
| 5. Other short-term investment                                 | 125        |      | -                     | -                     |
| 6. Other short-term financial investment                       | 126        |      | -                     | -                     |
| <b>III. Current receivables</b>                                | <b>130</b> |      | <b>28,724,335,115</b> | <b>32,488,243,881</b> |
| 1. Receivables from customers                                  | 131        |      | 3,740,883,717         | 4,086,385,544         |
| 2. Prepayments to suppliers                                    | 132        |      | -                     | 2,716,061,381         |
| 3. Internal short-term receivables                             | 133        |      | -                     | -                     |
| 4. Receivables from the construction contract                  | 134        |      | -                     | -                     |
| 5. Other short-term receivables                                | 135        |      | 27,533,127,555        | 27,973,801,066        |
| 6. Allowance for doubtful debts                                | 136        |      | (2,549,676,157)       | (2,288,004,110)       |
| 7. Shortage of assets awaiting resolution                      | 137        |      | -                     | -                     |
| <b>IV. Inventories</b>                                         | <b>140</b> |      | <b>17,573,791,416</b> | <b>18,355,879,726</b> |
| 1. Inventories                                                 | 141        |      | 17,573,791,416        | 18,355,879,726        |
| 2. Allowance for inventories                                   | 142        |      | -                     | -                     |
| <b>V. Short-term biological assets</b>                         | <b>150</b> |      | <b>-</b>              | <b>-</b>              |
| 1. Short-term Consumable Biological Assets                     | 151        |      | -                     | -                     |
| 2. Seasonal crops or long-term consumable biological assets    | 152        |      | -                     | -                     |
| 3. Provision for impairment of short-term biological asseets   | 153        |      | -                     | -                     |

| ASSET                                                       | Code       | Note | Ending balance         | Opening balance        |
|-------------------------------------------------------------|------------|------|------------------------|------------------------|
| <b>VI. Other current assets</b>                             | <b>160</b> |      | -                      | -                      |
| 1. Short-term prepaid expense                               | 161        |      | -                      | -                      |
| 2. Value-added tax deductibles                              | 162        |      | -                      | -                      |
| 3. Taxes and other payables to the State budget             | 163        |      | -                      | -                      |
| 4. Trading Government bonds                                 | 164        |      | -                      | -                      |
| 5. Other current assets                                     | 165        |      | -                      | -                      |
|                                                             |            |      | -                      | -                      |
| <b>B – LONG-TERM ASSET</b>                                  | <b>200</b> |      | <b>282,440,063,276</b> | <b>281,507,125,147</b> |
| <b>I. Accounts receivable long-term</b>                     | <b>210</b> |      | -                      | -                      |
| 1. Accounts receivable from customers long-term             | 211        |      | -                      | -                      |
| 2. Long-term advances to the supply                         | 212        |      | -                      | -                      |
| 3. Operating capital provided to dependent units            | 213        |      | -                      | -                      |
| 4. Internal long-term receivables                           | 214        |      | -                      | -                      |
| 5. Other long-term receivables                              | 215        |      | -                      | -                      |
| 6. Allowance for doubtful long-term debts                   | 216        |      | -                      | -                      |
| <b>II. Fixed assets</b>                                     | <b>220</b> |      | <b>205,329,368,869</b> | <b>207,631,063,918</b> |
| 1. Tangible fixed assets                                    | 221        |      | 200,827,629,710        | 203,021,247,551        |
| - Cost                                                      | 222        |      | 497,367,006,009        | 489,643,581,019        |
| - Accumulated depreciation                                  | 223        |      | (296,539,376,299)      | (286,622,333,468)      |
| 2. Intangible fixed assets                                  | 224        |      | -                      | -                      |
| - Cost                                                      | 225        |      | -                      | -                      |
| - Accumulated depreciation                                  | 226        |      | -                      | -                      |
| 3. Intangible fixed assets                                  | 227        |      | 4,501,739,159          | 4,609,816,367          |
| - Cost                                                      | 228        |      | 5,837,187,683          | 5,837,187,683          |
| - Accumulated depreciation                                  | 229        |      | (1,335,448,524)        | (1,227,371,316)        |
| <b>III. Long-term biological assets</b>                     | <b>230</b> |      | -                      | -                      |
| 1. Livestock with periodic yeild                            | 231        |      | -                      | -                      |
| a) Immature bearer biological assets                        | 232        |      | -                      | -                      |
| b) Mature bearer biological assets                          | 233        |      | -                      | -                      |
| - Cost                                                      | 234        |      | -                      | -                      |
| - Accumulated depreciation                                  | 235        |      | -                      | -                      |
| 2. Non-current Consumable Biological Assets                 | 236        |      | -                      | -                      |
| 3. Seasonal crops or long-term consumable biological assets | 237        |      | -                      | -                      |

| ASSET                                                                       | Code       | Note | Ending balance         | Opening balance        |
|-----------------------------------------------------------------------------|------------|------|------------------------|------------------------|
| 4. Provision for impairment of long-term biological assets                  | 238        |      | -                      | -                      |
| <b>IV. Investment properties</b>                                            | <b>240</b> |      | -                      | -                      |
| - Cost                                                                      | 241        |      | -                      | -                      |
| - Accumulated depreciation                                                  | 242        |      | -                      | -                      |
| <b>V. Long-term work in progress</b>                                        | <b>250</b> |      | <b>6,369,744,240</b>   | <b>5,125,403,661</b>   |
| 1. Long-term production and business work in progress                       | 251        |      | -                      | -                      |
| 2. Construction in progress                                                 | 252        |      | 6,369,744,240          | 5,125,403,661          |
| <b>VI. Long-term financial investments</b>                                  | <b>260</b> |      | -                      | -                      |
| 1. Investment in subsidiaries                                               | 261        |      | -                      | -                      |
| 2. Investments in associates, joint ventures                                | 262        |      | -                      | -                      |
| 3. Equity investments in other entities                                     | 263        |      | -                      | -                      |
| 4. Allowance for diminution on the value of long-term financial investments | 264        |      | -                      | -                      |
| 5. Long-term held-to-maturity investments                                   | 265        |      | -                      | -                      |
| 6. Provision for long-term held-to-maturity investment                      | 266        |      | -                      | -                      |
| <b>VII. Other long-term assets</b>                                          | <b>270</b> |      | <b>70,740,950,167</b>  | <b>68,750,657,568</b>  |
| 1. Long-term prepaid expenses                                               | 271        |      | 70,740,950,167         | 68,750,657,568         |
| 2. Deferred tax assets                                                      | 272        |      | -                      | -                      |
| 3. Long-term equipment, materials, and spare parts                          | 273        |      | -                      | -                      |
| 4. Other long-term assets                                                   | 274        |      | -                      | -                      |
| <b>TOTAL ASSETS</b>                                                         | <b>280</b> |      | <b>331,333,058,670</b> | <b>334,080,433,680</b> |

| ASSET                                                 | Code       | Note | Ending balance         | Opening balance        |
|-------------------------------------------------------|------------|------|------------------------|------------------------|
| <b>C - LIABILITIES</b>                                | <b>300</b> |      | <b>158,896,802,750</b> | <b>154,415,812,063</b> |
| <b>I. Current liabilities</b>                         | <b>310</b> |      | <b>140,275,804,258</b> | <b>135,210,937,258</b> |
| 1. Accounts payable to supplies                       | 311        |      | 708,861,123            | 6,650,393,130          |
| 2. Short-term advances from customers                 | 312        |      | 65,978,985             | 65,884,427             |
| 3. Dividends and profits payable                      | 313        |      | 13,682,710,856         | 82,335,626             |
| 4. Taxes and amounts payable to the State Treasury    | 314        |      | 14,325,914,325         | 19,952,729,173         |
| 5. Payable to employees                               | 315        |      | 7,273,886,555          | 13,563,666,632         |
| 6. Accrued expenses                                   | 316        |      | -                      | 45,024,505             |
| 7. Short-term intercompany payables                   | 317        |      | -                      | -                      |
| 8. Payables under construction contracts (short-term) | 318        |      | -                      | -                      |
| 9. Unearned revenue – short-term                      | 319        |      | -                      | -                      |
| 10. Other short-term payables                         | 320        |      | 65,549,174,133         | 64,973,361,285         |
| 11. Short-term borrowings                             | 321        |      | 34,985,868,219         | 28,070,321,507         |
| 12. Short-term provision                              | 322        |      | -                      | -                      |
| 13. Bonus and welfare fund                            | 323        |      | 3,683,410,062          | 1,807,220,973          |
| 14. Price stabilisation fund                          | 324        |      | -                      | -                      |
| 15. Trading Government bonds                          | 325        |      | -                      | -                      |
| <b>II. Long-term liabilities</b>                      | <b>330</b> |      | <b>18,620,998,492</b>  | <b>19,204,874,805</b>  |
| 1. Long-term trade payables                           | 331        |      | -                      | -                      |
| 2. Long-term advances from customers                  | 332        |      | -                      | -                      |
| 3. Taxes and other payables to the State              | 333        |      | -                      | -                      |
| 4. Long-term accrued expenses                         | 334        |      | -                      | -                      |
| 5. Working capital from subunits                      | 335        |      | -                      | -                      |
| 6. Long-term payables to related parties              | 336        |      | -                      | -                      |
| 7. Long-term unearned revenue                         | 337        |      | -                      | -                      |
| 8. Other long-term payable                            | 338        |      | -                      | -                      |
| 9. Long-term borrowings                               | 339        |      | 18,620,998,492         | 19,204,874,805         |
| 10. Convertible bonds                                 | 340        |      | -                      | -                      |
| 11. Preference shares                                 | 341        |      | -                      | -                      |
| 12. Preference shares                                 | 342        |      | -                      | -                      |
| 13. Long-term provisions                              | 343        |      | -                      | -                      |
| 14. Science and technology development fund           | 344        |      | -                      | -                      |
| <b>D – OWNER'S EQUITY</b>                             | <b>400</b> |      | <b>172,436,255,920</b> | <b>179,664,621,617</b> |
| 1. Owner's equity                                     | 411        |      | 155,349,000,000        | 155,349,000,000        |
| - Ordinary shares with voting rights                  | 411a       |      | 155,349,000,000        | 155,349,000,000        |

| ASSET                                               | Code       | Note | Ending balance         | Opening balance        |
|-----------------------------------------------------|------------|------|------------------------|------------------------|
| - Preference shares                                 | 411b       |      | -                      | -                      |
| 2. Share premium                                    | 412        |      | -                      | -                      |
| 3. Convertible bond options                         | 413        |      | -                      | -                      |
| 4. Other capital                                    | 414        |      | -                      | -                      |
| 5. Treasury shares                                  | 415        |      | -                      | -                      |
| 6. Differences upon asset revaluation               | 416        |      | -                      | -                      |
| 7. Foreign exchange differences                     | 417        |      | -                      | -                      |
| 8. Investment and development fund                  | 418        |      | 2,864,573,515          | 2,582,716,353          |
| 9. Other equity funds                               | 419        |      | 2,212,535,141          | 1,648,820,817          |
| 10. Undistributed profit after tax                  | 420        |      | 12,010,147,264         | 20,084,084,447         |
| - Undistributed profit after tax of previous period | 420a       |      | 7,335,965,315          | 1,293,606,996          |
| - Undistributed profit after tax of current period  | 420b       |      | 4,674,181,949          | 18,790,477,451         |
| <b>TOTAL RESOURCES</b>                              | <b>440</b> |      | <b>331,333,058,670</b> | <b>334,080,433,680</b> |

Ca Mau, July 17, 2026

PREPARED BY

CHIEF ACCOUNTANT

LEGAL REPRESENTATIVE





*Trần Ngọc Thùy*

Tran Ngoc Thuy

Pham Phuoc Tai

# INCOME STATEMENT

Accounting period from 01/04/2026 to 30/6/2026

Unit: VND

| TARGET                                                      | Code | Note | Quarter 2      |                | Cumulative figures from the beginning to the end of this quarter |                |
|-------------------------------------------------------------|------|------|----------------|----------------|------------------------------------------------------------------|----------------|
|                                                             |      |      | This year      | Last year      | This year                                                        | Last year      |
| 1. Revenue from sales of goods and provision of services    | 1    |      | 42,492,423,291 | 40,081,828,762 | 83,154,684,503                                                   | 77,754,139,997 |
| 2. Revenue deductions                                       | 2    |      | -              | -              | -                                                                | -              |
| 3. Net revenue                                              | 10   |      | 42,492,423,291 | 40,081,828,762 | 83,154,684,503                                                   | 77,754,139,997 |
| 4. Cost of sales                                            | 11   |      | 26,495,871,319 | 23,592,370,785 | 51,172,991,398                                                   | 45,165,660,231 |
| 5. Gross profit                                             | 20   |      | 15,996,551,972 | 16,489,457,977 | 31,981,693,105                                                   | 32,588,479,766 |
| 6. Gains/losses from the sale and liquidation of investment | 21   |      | -              | -              | -                                                                | -              |
| 7. Financial income                                         | 22   |      | 1,921,809      | 996,865        | 24,454,765                                                       | 2,657,555      |
| 8. Financial expenses                                       | 23   |      | 1,144,918,296  | 791,043,430    | 1,833,110,255                                                    | 1,377,928,892  |
| - In which: Interest expense                                | 24   |      | 1,144,918,296  | 791,043,430    | 1,833,110,255                                                    | 1,377,928,892  |
| 9. Selling expenses                                         | 25   |      | 1,296,221,540  | 1,343,115,868  | 2,799,371,918                                                    | 2,769,259,591  |
| 10. General and administrative                              | 26   |      | 7,967,512,737  | 7,219,206,306  | 15,056,812,942                                                   | 14,713,862,341 |
| 11. Net operating profit                                    | 30   |      | 5,589,821,208  | 7,137,089,238  | 12,316,852,755                                                   | 13,730,086,497 |
| 12. Other income                                            | 31   |      | 262,603,735    | 307,447,911    | 1,141,480,895                                                    | 1,322,573,825  |
| 13. Other expenses                                          | 32   |      | 9,458,005      | 21,923,361     | 11,388,301                                                       | 482,032,286    |
| 14. Other profits                                           | 40   |      | 253,145,730    | 285,524,550    | 1,130,092,594                                                    | 840,541,539    |
| 15. Accounting profit before tax                            | 50   |      | 5,842,966,938  | 7,422,613,788  | 13,446,945,349                                                   | 14,570,628,036 |
| 16. Income tax expense – current                            | 51   |      | 1,168,784,989  | 1,579,302,440  | 2,744,928,832                                                    | 3,098,357,866  |
| 17. Income tax expenses/benefit - deferred                  | 52   |      | -              | -              | -                                                                | -              |
| 18. Net profit after tax                                    | 60   |      | 4,674,181,949  | 5,843,311,348  | 10,702,016,517                                                   | 11,472,270,170 |
| 19. Basis earnings per share (*)                            | 70   |      | -              | -              | -                                                                | -              |
| 20. Diluted earnings per share (*)                          | 71   |      | -              | -              | -                                                                | -              |

Ca Mau, July 17, 2026

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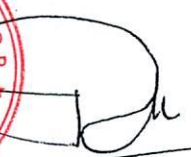
CHIEF ACCOUNTANT

LEGAL REPRESENTATIVE

  
*Tran Ngoc Thuy*

  
Tran Ngoc Thuy



  
Pham Phuoc Tai

**CASH FLOWS STATEMENT**

(By direct methods)

Accounting period from 01/04/2026 to 30/6/2026

Unit: VND

| Target                                                                                      | Code      | Note | Current year            | Previous year           |
|---------------------------------------------------------------------------------------------|-----------|------|-------------------------|-------------------------|
| <b>I. Cash flows from operating activities</b>                                              |           |      |                         |                         |
| 1. Proceeds from sales and services rendered and other revenues                             | 01        |      | 53,690,000,744          | 51,426,627,756          |
| 2. Expenditures paid to the supplier                                                        | 02        |      | (14,537,533,570)        | (30,241,786,080)        |
| 3. Expenditures paid to employees                                                           | 03        |      | (3,956,258,791)         | (4,837,537,809)         |
| 4. Paid interests                                                                           | 04        |      | (1,162,179,605)         | (807,760,123)           |
| 5. Paid enterprise income tax                                                               | 05        |      | -                       | (3,515,190,419)         |
| 6. Other proceeds from operating activities                                                 | 06        |      | 128,191,969             | 27,964,926,957          |
| 7. Other expenditures on operating activities                                               | 07        |      | (20,191,600,397)        | (25,035,622,577)        |
| <b>Net cash flows from operating activities</b>                                             | <b>20</b> |      | <b>13,970,620,350</b>   | <b>14,953,657,705</b>   |
|                                                                                             |           |      |                         |                         |
| <b>II. Cash flows from investing activities</b>                                             |           |      |                         |                         |
| 1. Expenditures on the purchase and construction of fixed assets and other long-term assets | 21        |      | (1,389,912,428)         | (7,523,300)             |
| 2. Proceeds from disposal or transfer of fixed assets and other long-term assets            | 22        |      | -                       | -                       |
| 3. Expenditures on loans and purchase of debt instruments from other entities               | 23        |      | -                       | -                       |
| 4. Proceeds from lending or repurchase of debt instruments from other entities              | 24        |      | -                       | -                       |
| 5. Expenditures on equity investments in other entities                                     | 25        |      | -                       | -                       |
| 6. Proceeds from equity investment in other entities                                        | 26        |      | -                       | -                       |
| 7. Proceeds from interests, dividends, and distributed profits                              | 27        |      | -                       | -                       |
| <b>Net cash flows from investing activities</b>                                             | <b>30</b> |      | <b>(1,389,912,428)</b>  | <b>(7,523,300)</b>      |
|                                                                                             |           |      |                         |                         |
| <b>III. Cash flows from financial activities</b>                                            |           |      |                         |                         |
| 1. Proceeds from issuance of shares and receipt of contributed capital                      | 31        |      | -                       | -                       |
| 2. Repayment of contributed capital and repurchase of stock issued                          | 32        |      | -                       | -                       |
| 3. Proceeds from borrowings                                                                 | 33        |      | -                       | -                       |
| 4. Repayment of principal                                                                   | 34        |      | (11,712,873,375)        | (14,826,571,233)        |
| 5. Repayment of financial principal                                                         | 35        |      | -                       | -                       |
| 6. Dividends and profits paid to owners                                                     | 36        |      | (2,150,610)             | -                       |
| <b>Net cash flows from financial activities</b>                                             | <b>40</b> |      | <b>(11,715,023,985)</b> | <b>(14,826,571,233)</b> |
|                                                                                             |           |      |                         |                         |
| <b>Net cash flows during the fiscal year (50 = 20+30+40)</b>                                | <b>50</b> |      | <b>865,683,937</b>      | <b>119,563,172</b>      |
|                                                                                             |           |      |                         |                         |

| Target                                                                  | Code | Note | Current year  | Previous year |
|-------------------------------------------------------------------------|------|------|---------------|---------------|
| Cash and cash equivalents at the beginning of the fiscal year           | 60   |      | 1,229,184,926 | 1,460,484,893 |
|                                                                         |      |      |               |               |
| Effect of exchange rate fluctuations                                    | 61   |      |               |               |
|                                                                         |      |      |               |               |
| Cash and cash equivalents at the end of the fiscal year (70 = 50+60+61) | 70   |      | 2,094,868,863 | 1,580,048,065 |

PREPARED BY



*Trần Ngọc Chinh*

CHIEF ACCOUNTANT



Tran Ngoc Thuy

Ca Mau, July 17, 2026

LEGAL REPRESENTATIVE




Pham Phuoc Tai

**PART II: PERFORMANCE OF OBLIGATIONS TO THE STATE**

*As at June 30, 2026*

| Interpretation                              | The amount payable at the beginning | Number of occurrences during the period |                       | Accumulated from the beginning of the year |                       | The amount payable at the end |
|---------------------------------------------|-------------------------------------|-----------------------------------------|-----------------------|--------------------------------------------|-----------------------|-------------------------------|
|                                             |                                     | Amount payable                          | Amount paid           | Amount payable                             | Amount paid           |                               |
|                                             |                                     |                                         |                       |                                            |                       |                               |
| <b>I. Taxes</b>                             | <b>2,044,612,842</b>                | <b>4,512,724,700</b>                    | <b>3,656,808,514</b>  | <b>9,553,611,503</b>                       | <b>7,836,041,829</b>  | <b>3,762,182,516</b>          |
| 1. Sales VAT                                | 92,409,787                          | 1,047,020,674                           | 1,456,667,619         | 1,972,683,070                              | 1,975,491,006         | 89,601,851                    |
| 2. Urban drainage service value-added tax   | 115,814,750                         | 382,921,995                             | 398,344,360           | 755,890,250                                | 747,252,985           | 124,452,015                   |
| 3. Corporate profit tax                     | 1,299,395,205                       | 1,247,614,696                           | -                     | 2,966,344,611                              | 1,299,426,066         | 2,966,313,750                 |
| 4. Natural resource consumption tax         | 536,993,100                         | 1,740,917,700                           | 1,707,546,900         | 3,397,225,500                              | 3,352,403,700         | 581,814,900                   |
| 5. Land, housing, and non-agricultural land | -                                   | 46,392,228                              | 46,392,228            | 46,392,228                                 | 46,392,228            | -                             |
| 6. Land rental                              | -                                   | -                                       | -                     | -                                          | -                     | -                             |
| 7. Personal capital investment income tax   | -                                   | -                                       | -                     | -                                          | -                     | -                             |
| 8. Personal income tax on wages             | -                                   | 47,857,407                              | 47,857,407            | 415,075,844                                | 415,075,844           | -                             |
| 9. Other taxes                              | -                                   | -                                       | -                     | -                                          | -                     | -                             |
|                                             |                                     |                                         |                       |                                            |                       |                               |
| <b>II. OTHER PAYABLES</b>                   | <b>17,908,116,331</b>               | <b>5,889,271,835</b>                    | <b>12,138,682,404</b> | <b>11,164,701,426</b>                      | <b>18,509,085,948</b> | <b>10,563,731,809</b>         |
| 1. Fees and charges (Environment fees)      | 172,774,244                         | 608,326,615                             | 662,380,573           | 1,196,295,073                              | 1,178,339,550         | 190,729,767                   |
| 2. Cost of the drainage service             | 15,375,202,019                      | 4,547,198,695                           | 11,002,648,958        | 8,976,196,729                              | 16,850,757,418        | 7,500,641,330                 |
| 3. Return on Capital (Dividend)             | -                                   | -                                       | -                     | -                                          | -                     | -                             |
| 4. Mining license fee                       | -                                   | 473,606,412                             | 473,606,412           | 473,884,601                                | 473,884,601           | -                             |
| 5. Forest environment services              | 2,360,140,068                       | 260,093,652                             | -                     | 512,220,644                                | -                     | 2,872,360,712                 |
| 6. Other payables                           | -                                   | 46,461                                  | 46,461                | 6,104,379                                  | 6,104,379             | -                             |
|                                             |                                     |                                         |                       |                                            |                       |                               |
| <b>TOTAL</b>                                | <b>19,952,729,173</b>               | <b>10,401,996,535</b>                   | <b>15,795,490,918</b> | <b>20,718,312,929</b>                      | <b>26,345,127,777</b> | <b>14,325,914,325</b>         |

**PART III**  
**VAT DEDUCTIBLE, VAT REFUNDABLE,**  
**VAT REDUCTION, VAT ON DOMESTIC SALES**  
*As at June 30, 2026*

| ARTICLES                                                                                     | Code | AMOUNT        |               |
|----------------------------------------------------------------------------------------------|------|---------------|---------------|
|                                                                                              |      | This period   | Previous year |
| 1                                                                                            | 2    | 3             | 4             |
| <b>I. - VAT Deductible</b>                                                                   |      |               |               |
| 1. Deductible VAT carried forward                                                            | 10   |               | x             |
| 2. VAT deductible incurred in the period                                                     | 11   | 1 239 583 928 |               |
| 3. VAT deductible, refunded, and VAT on goods purchased but not yet deductible (12=13+14+15) | 12   | 1 239 583 928 |               |
| <i>In which:</i>                                                                             |      |               |               |
| a/ Deductible VAT                                                                            | 13   | 1 239 002 770 |               |
| b/ Refunded VAT                                                                              | 14   |               |               |
| c/ VAT in returned or discounted goods                                                       | 15   |               |               |
| d/ Non-deductible (VAT)                                                                      | 16   | 581 158       |               |
| 4. VAT deductible, refundable, carried forward to the end of the period (17=10+11-12)        | 17   |               | x             |
| <b>II. - VAT Refundable</b>                                                                  |      |               |               |
| 1. VAT refundable carried forward                                                            | 20   |               | x             |
| 2. VAT refundable incurred in the period                                                     | 21   |               |               |
| 3. Refunded VAT                                                                              | 22   |               |               |
| 4. VAT refundable carried forward to the end of the period (23=20+21-22)                     | 23   |               | x             |
| <b>III. - VAT Reduced</b>                                                                    |      |               |               |
| 1. VAT reduction carried forward                                                             | 30   |               | x             |
| 2. VAT reduced incurred in the period                                                        | 31   |               |               |
| 3. Reduced VAT                                                                               | 32   |               |               |
| 4. VAT reduction carried forward to the end of the period (33=30+31-32)                      | 33   |               | x             |
| <b>IV. - VAT on Domestic Sales</b>                                                           |      |               |               |
| 1. VAT on domestic sales payable carried forward                                             | 40   | 639 123 176   |               |
| 2. VAT incurred in the period                                                                | 41   | 2 668 945 439 |               |
| 3. VAT paid and deductible                                                                   | 42   | 1 239 002 770 |               |
| 4. VAT refunded, adjusted, or reduced                                                        | 43   |               |               |
| 5. VAT reduced or offset against the payable account                                         | 44   |               |               |
| 6. VAT on domestic sales paid to the State Treasury                                          | 45   | 1 855 011 979 |               |
| 7. VAT on domestic sales payable carried forward to the end of the period                    | 46   | 214 053 866   |               |

**Note:** Items marked with (X) do not contain any data

**NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS**

*Accounting period from 01/04/2026 to 30/6/2026*

**I. Enterprise information**

1. Form of equity capital: Joint Stock Company
2. Fields of business: Production and supply of clean water, ...
3. Business line: Production and supply of clean water for living
4. Characteristics of the business activities in the first year that affect the financial statement: None.

**II. Accounting period and accounting currency**

1. Fiscal year (The Company's fiscal year starts on 01/01/2026 and ends on 31/12/2026)
2. Accounting currency: VND

**III. Applicable accounting Standards and Regulations**

1. Accounting system: Corporate Accounting System
2. Declaration of adherence to Accounting Standards and Accounting System: The report is prepared in compliance with Vietnamese Accounting Standards and the Corporate Accounting System.
3. Form of Bookkeeping: Computer-based accounting

**IV. Applicable accounting policies**

The Company has adopted the following significant accounting policies to prepare these financial statements.

**V. Significant events or transactions during the period of interim accounting:**

1. Comparative information between the report of this period and that of the previous year has been adjusted to make it comparable.
2. The nature and amount of items affecting assets, liabilities, equity, net income, or cash flows that are unusual because of their nature, size, or incidence: None.
3. Statement of Changes in Equity Items/ Items of the Owner:

| Items of Owner's Equity                                                            | Contributed Capital    | Investment and development fund | Other funds          | Undistributed Profit  |
|------------------------------------------------------------------------------------|------------------------|---------------------------------|----------------------|-----------------------|
| <b>Opening Balance</b>                                                             | <b>155,349,000,000</b> | <b>2,369,598,888</b>            | <b>1,222,585,887</b> | <b>15,500,399,218</b> |
| - Capital increase due to increased profits In the previous year.                  | -                      | -                               | -                    | 18,790,477,451        |
| - Investment and development fund                                                  | -                      | 213,117,465                     | -                    | -                     |
| - Other owner's funds                                                              | -                      | -                               | 426,234,930          | -                     |
| - Differences upon asset revaluation                                               | -                      | -                               | -                    | -                     |
| - Capital decrease                                                                 | -                      | -                               | -                    | 426,234,930           |
| - Reduce investment and development fund                                           | -                      | -                               | -                    | 213,117,465           |
| - Bonus and welfare fund                                                           | -                      | -                               | -                    | 3,267,801,127         |
| - Dividends and other discounts                                                    | -                      | -                               | -                    | 10,299,638,700        |
| <b>Ending balance of the previous year carried forward to the beginning of the</b> | <b>155,349,000,000</b> | <b>2,582,716,353</b>            | <b>1,648,820,817</b> | <b>20,084,084,447</b> |
| - Capital increase due to increased profits during the year.                       | -                      | -                               | -                    | 10,702,016,517        |
| - Other capital                                                                    | -                      | -                               | -                    | -                     |
| - Development investment fund                                                      | -                      | 281,857,162                     | -                    | -                     |
| - Other owner's funds                                                              | -                      | -                               | 563,714,324          | -                     |
| - Exchange difference                                                              | -                      | -                               | -                    | -                     |

|                                                          |                        |                      |                      |                       |
|----------------------------------------------------------|------------------------|----------------------|----------------------|-----------------------|
| - Capital decrease                                       | -                      | -                    | -                    | 563,714,324           |
| - Reduce investment and development fund                 | -                      | -                    | -                    | 281,857,162           |
| - Bonus and welfare fund                                 | -                      | -                    | -                    | 3,758,095,490         |
| - Extract from manager's bonus fund                      | -                      | -                    | -                    | 563,714,324           |
| - Dividends and other discounts                          |                        |                      |                      | 13,608,572,400        |
| <b>Ending balance carried forward to the next period</b> | <b>155,349,000,000</b> | <b>2,864,573,515</b> | <b>2,212,535,141</b> | <b>12,010,147,264</b> |
| <b>Undistributed profit after tax</b>                    | <b>-</b>               | <b>-</b>             | <b>-</b>             | <b>12,010,147,264</b> |

| Details of Owner's Equity                                                                                                             | End of term            | The beginning of the year | Number of shares  |
|---------------------------------------------------------------------------------------------------------------------------------------|------------------------|---------------------------|-------------------|
| - Equity                                                                                                                              | 155,349,000,000        | 155,349,000,000           | 15,534,900        |
| + State capital contributes (71.49%)                                                                                                  | 111,057,000,000        | 111,057,000,000           | 11,105,700        |
| + Capital contributions from other shareholders (28.51%)                                                                              | 44,292,000,000         | 44,292,000,000            | 4,429,200         |
| - Increase during the period                                                                                                          | 2,864,573,515          | 2,582,716,353             | -                 |
| - Decrease during the period                                                                                                          | 2,212,535,141          | 1,648,820,817             | -                 |
| - Undistributed profit                                                                                                                | 24,758,266,396         | 20,084,084,447            | -                 |
| + Undistributed profit of previous years                                                                                              | 1,293,606,996          | 1,293,606,996             | -                 |
| + Undistributed profit of previous year                                                                                               | 18,790,477,451         | -                         | -                 |
| + Undistributed after-tax profit for this                                                                                             | 4,674,181,949          | 18,790,477,451            | -                 |
| <b>Total equity</b>                                                                                                                   | <b>185,184,375,052</b> | <b>179,664,621,617</b>    | <b>15,534,900</b> |
| <b>Profit distribution plan for the previous year after tax, as per the resolution of the Annual General Meeting of Shareholders.</b> | <b>18,790,477,451</b>  |                           |                   |
| + Investment and development fund 1,5%                                                                                                | 281,857,161            |                           |                   |
| + Financial reserve fund 3%                                                                                                           | 563,714,323            |                           |                   |
| + Company Management Bonus Fund 3%                                                                                                    | 563,714,323            |                           |                   |
| + Bonus and welfare fund 3%                                                                                                           | 3,758,095,490          |                           |                   |
| + Dividend distribution 72,5%                                                                                                         | 13,623,096,154         |                           |                   |
| <b>- Dividend payout ratio</b>                                                                                                        |                        |                           |                   |
| + Registered capital                                                                                                                  | 155,349,000,000        |                           |                   |
| + Dividends are distributed based on profits.                                                                                         | 13,623,096,154         |                           |                   |
| + Dividend yield / Registered capital                                                                                                 | 8.769%                 |                           |                   |
| + Dividend payout ratio                                                                                                               | 8.76%                  |                           |                   |
| <b>- Dividend distribution</b>                                                                                                        | <b>13,608,572,400</b>  |                           |                   |
| + Dividends are distributed to the state's share of the capital 11.105.700 share                                                      | 9,728,593,200          |                           |                   |
| + Dividends are distributed to other shareholders' equity 4.429.200 share                                                             | 3,879,979,200          |                           |                   |
| <b>- Undistributed profits of this period</b>                                                                                         | <b>14,523,754</b>      | <b>-</b>                  |                   |

Changes in equity capital and accumulated value up to the date of the interim financial statements, as well as the corresponding comparative notes to the same accounting period of the most recent preceding fiscal year.

The nature and amount of changes in accounting estimates reported in prior interim periods of the current financial year or previous financial years, if those changes have a material effect on the current interim period: None

5. In 2025, the Company paid dividends for 2024 as per the Shareholders' General Meeting Resolution at VND 663 per share, totaling VND 10,299,638,700. The 2025 dividend will be paid after approval by the Annual Shareholders' General Meeting as per regulations. It is expected that each share will receive VND 876, with a total expected payout of VND 13,608,572,400.

## 6. Planned Company Salary 2026

|                                               |                         |
|-----------------------------------------------|-------------------------|
| - Chairman of the Board of Directors's salary | 843,600,000 Year/VND    |
| - General Director's salary                   | 720,000,000 Year/VND    |
| - Head of Supervisory Board's salary          | 436,800,000 Year/VND    |
| - Other Management's salary                   | 2,124,000,000 Year/VND  |
| - Salary plan for employees                   | 42,687,096,000 Year/VND |
| - Remuneration fund                           | 480,000,000 Year/VND    |

## VI. Other Information

The figures that have been adjusted from the previous year's final figures are based on the audited financial repc

- Issuances, repurchases, and repayments of debt and equity securities: None
- Material events occurring after the end of the interim period that have not been reflected in the interim financial statements: None
- Changes in contingent liabilities or contingent assets since the end of the last annual accounting period: None

Undistributed after-tax profits from the previous year will be distributed according to the resolution approved by the annual General Meeting of Shareholders.

### LIST OF ENTERPRISES AND DIRECTLY AFFILIATE BRANCHES:

#### Tax code

|                                         |                                                                   |                |
|-----------------------------------------|-------------------------------------------------------------------|----------------|
| Ca Mau Water Supply Joint Stock Company | No. 204, Quang Trung Street, Ward Tan Thanh, Ca Mau province      | 2000101918     |
| 1. Ca Mau Water Supply Enterprise 1     | Ly Thuong Kiet Street, Hamlet 14, Ward Tan Thanh, Ca Mau province | 2000101918-024 |
| 2. Ca Mau Water Supply Enterprise 2     | No.931, Ngo Quyen Street, An Xuyen Ward, Ca Mau province          | 2000101918-025 |
| 3. Construction and Electricity         | No. 204, Quang Trung Street, Ward Tan Thanh, Ca Mau province      | 2000101918-027 |
| 4. Dam Doi Water Supply Branch          | Tran Van Phu Street, Dam Doi commune                              | 2000101918-007 |
| 5. Cai Nuoc Water Supply Branch         | No. 249, Phan Ngoc Hien Street, Cai Nuoc commune                  | 2000101918-005 |
| 6. Cai Doi Vam Water Supply Branch      | Nam Ky Khoi Nghia, Cai Doi Van Commune                            | 2000101918-022 |
| 7. Tran Van Thoi Water Supply Branch    | Nguyen Ngoc Sanh Street, Tran Van Thoi Commune                    | 2000101918-008 |
| 8. Song Doc Water Supply Branch         | Hamlet 11, Song Doc Commune                                       | 2000101918-026 |
| 9. Thoi Binh Water Supply Branch        | Hamlet 1, Thoi Binh Commune                                       | 2000101918-020 |
| 10. Phan Ngoc Hien Water Supply Branch  | Hamlet 8, Phan Ngoc Hien commune                                  | 2000101918-023 |
| 11. Khanh An Water Supply Branch        | Hamlet 1, Khanh An Commune                                        | 2000101918-021 |

\* Subsidiary enterprises and branches do not have legal personality; they operate under the authorization of the enterprise.

\* Production and Business Operation Results (A part of the Company) is the combined result of the Joint Stock Company.

\* Management of Housing Funds: Nam Can Water Supply and Environment Enterprise is monitored and has independent accounting (recorded in the annual Business Result Report - these results do not impact the shareholders of the Joint Stock Company).

Ca Mau, July 17, 2026

Prepared by



*Tran Ngoc Thuy*

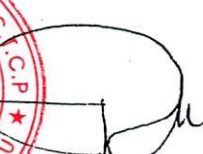
Chief Accountant



Tran Ngoc Thuy

General Director





Pham Phuoc Tai