

**NGHE AN WATER SUPPLY JOINT STOCK COMPANY**

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**FINANCIAL STATEMENTS  
IN THE 2<sup>nd</sup> QUARTER OF 2026**

Nghe An, July, 2026

(Issued under Circular No. 99/2025/TT-BTC on  
October 27, 2025 of the Ministry of Finance)**STATEMENT OF FINANCIAL POSITION**

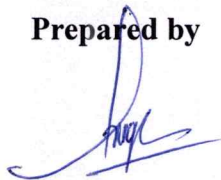
As at June 30th, 2026

| ASSET                                                        | Code       | Note        | End of the period      | Begin of the year      |
|--------------------------------------------------------------|------------|-------------|------------------------|------------------------|
| <b>A. CURRENT ASSETS</b>                                     | <b>100</b> |             | <b>429.860.989.391</b> | <b>359.933.192.604</b> |
| <b>I. Cash and cash equivalents</b>                          | <b>110</b> | <b>VI.1</b> | <b>133.052.869.468</b> | <b>174.674.118.764</b> |
| 1. Cash                                                      | 111        |             | 116.676.476.042        | 18.365.037.692         |
| 2. Cash equivalents                                          | 112        |             | 16.376.393.426         | 156.309.081.072        |
| <b>II. Short-term financial investment</b>                   | <b>120</b> |             | <b>177.039.248.743</b> | <b>76.791.397.408</b>  |
| 1. Trading securities                                        | 121        |             |                        |                        |
| 2. Allowances for decline in value of trading securities (*) | 122        |             |                        |                        |
| 3. Held-to-maturity investments                              | 123        |             | 177.039.248.743        | 76.791.397.408         |
| <b>III. Short-term receivables</b>                           | <b>130</b> |             | <b>46.840.423.497</b>  | <b>34.127.045.689</b>  |
| 1. Short-term trade receivables from customers               | 131        | VI.2        | 37.691.163.161         | 34.598.690.592         |
| 2. Short-term repayments to suppliers                        | 132        |             | 17.039.921.530         | 6.616.770.083          |
| 3. Short-term intra-company receivables                      | 133        |             |                        |                        |
| 4. Receivables according to construction contract progress   | 134        |             |                        |                        |
| 5. Other short-term receivables                              | 135        | VI.3        | 12.680.058.792         | 10.487.970.600         |
| 6. Provision for short-term doubtful debts (*)               | 136        |             | (20.570.719.986)       | (17.576.385.586)       |
| 7. Shortage of assets awaiting resolution                    | 137        |             |                        |                        |
| <b>IV. Inventories</b>                                       | <b>140</b> | <b>VI.4</b> | <b>72.925.050.305</b>  | <b>73.932.986.454</b>  |
| 1. Inventories                                               | 141        |             | 72.925.050.305         | 73.932.986.454         |
| 2. Provision for devaluation of inventories (*)              | 142        |             |                        |                        |
| <b>V. Other current assets</b>                               | <b>160</b> |             | <b>3.397.378</b>       | <b>407.644.290</b>     |
| 1. Short-term prepaid expenses                               | 161        |             |                        |                        |
| 2. Deductible VAT                                            | 162        |             |                        | 341.753.291            |
| 3. Taxes and other receivables from the State                | 163        |             | 3.397.378              | 65.890.999             |
| 4. Government bonds purchased for resale                     | 164        |             |                        |                        |
| 5. Other current assets                                      | 165        |             |                        |                        |
| <b>B. LONG-TERM ASSETS</b>                                   | <b>200</b> |             | <b>358.102.033.676</b> | <b>393.271.665.947</b> |
| <b>I. Long-term receivables</b>                              | <b>210</b> |             | <b>500.000.000</b>     | <b>500.000.000</b>     |
| 1. Long-term trade receivables from customers                | 211        |             |                        |                        |
| 2. Long-term repayments to suppliers                         | 212        |             |                        |                        |
| 3. Working capital provided to sub-units                     | 213        |             |                        |                        |
| 4. Long-term intra-company receivables                       | 214        |             |                        |                        |
| 5. Long-term loan receivables                                | 215        |             |                        |                        |
| 6. Other long-term receivables                               | 215        |             | 500.000.000            | 500.000.000            |
| 7. Provision for doubtful debts (*)                          | 216        |             |                        |                        |
| <b>II. Fixed assets</b>                                      | <b>220</b> |             | <b>321.885.949.609</b> | <b>368.188.735.813</b> |
| 1. Tangible fix assets                                       | 221        | VI.6        | 321.588.919.925        | 367.849.718.471        |
| - Historical cost                                            | 222        |             | 1.317.047.825.550      | 1.316.716.125.550      |
| - Accumulated depreciation (*)                               | 223        |             | (995.458.905.625)      | (948.866.407.079)      |
| 2. Finance lease fixed assets                                | 224        |             |                        |                        |
| - Historical cost                                            | 225        |             |                        |                        |
| - Accumulated depreciation (*)                               | 226        |             |                        |                        |

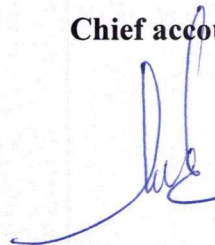
| ASSET                                                     | Code       | Note        | End of the period      | Begin of the year      |
|-----------------------------------------------------------|------------|-------------|------------------------|------------------------|
| 3. Intangible assets                                      | 227        | VI.7        | 297.029.684            | 339.017.342            |
| - Historical cost                                         | 228        |             | 837.400.000            | 837.400.000            |
| - Accumulated depreciation (*)                            | 229        |             | (540.370.316)          | (498.382.658)          |
| <b>IV. Investment properties</b>                          | <b>240</b> |             |                        |                        |
| - Historical cost                                         | 241        |             |                        |                        |
| - Giá trị hao mòn lũy kế (*)                              | 242        |             |                        |                        |
| Accumulated depreciation                                  |            |             |                        |                        |
| <b>V. Long-term assets in progress</b>                    | <b>250</b> | <b>VI.5</b> | <b>20.448.562.407</b>  | <b>8.688.724.104</b>   |
| 1. Long-term work in progress                             | 251        |             |                        |                        |
| 2. Construction in progress                               | 252        |             | 20.448.562.407         | 8.688.724.104          |
| <b>VI. Long-term investments</b>                          | <b>260</b> |             | <b>13.282.953.446</b>  | <b>13.282.953.446</b>  |
| 1. Investments in subsidiaries                            | 261        |             |                        |                        |
| 2. Investments in joint ventures and associates           | 262        |             |                        |                        |
| 3. Investments in equity of other entities                | 263        |             | 13.790.916.000         | 13.790.916.000         |
| 4. Allowances for long-term investments (*)               | 264        |             | (507.962.554)          | (507.962.554)          |
| 5. Held to maturity investments                           | 265        |             |                        |                        |
| 6. Reserve for long-term investments held to maturity (*) | 266        |             |                        |                        |
| <b>VI. Other long-term assets</b>                         | <b>270</b> |             | <b>1.984.568.214</b>   | <b>2.611.252.584</b>   |
| 1. Long-term deferred costs                               | 271        | VI.8        | 1.984.568.214          | 2.611.252.584          |
| 2. Deferred income tax assets                             | 272        |             |                        |                        |
| 3. Long-term equipment and spare parts for replacement    | 273        |             |                        |                        |
| 4. Other long-term assets                                 | 274        |             |                        |                        |
| <b>TOTAL ASSETS (280 = 100 + 200)</b>                     | <b>280</b> |             | <b>787.963.023.067</b> | <b>753.204.858.551</b> |
| CAPITAL                                                   | Code       | Note        | End of the period      | Begin of the year      |
| <b>C. LIABILITIES</b>                                     | <b>300</b> |             | <b>387.717.988.227</b> | <b>353.554.703.017</b> |
| <b>I. Current liabilities</b>                             | <b>310</b> |             | <b>301.498.797.891</b> | <b>254.107.189.307</b> |
| 1. Short-term trade payables                              | 311        | VI.10       | 50.028.545.468         | 56.245.664.302         |
| 2. Short-term prepayments from customers                  | 312        |             | 4.854.374.890          | 3.044.724.828          |
| 4. Tax and other payables to the State                    | 314        | VI.11       | 2.835.551.997          | 496.441.740            |
| 5. Payables to employees                                  | 315        |             | 6.097.090.199          | 18.187.774.600         |
| 6. Short-term accrued expenses                            | 316        | VI.12       | 50.016.918.367         | 2.753.790.626          |
| 7. Short-term intra-company payables                      | 317        |             |                        |                        |
| 8. Payables under schedule of construction contract       | 318        |             |                        |                        |
| 9. Short-term unearned revenues                           | 319        |             |                        |                        |
| 10. Other short-term payables                             | 320        | VI.13       | 8.330.837.974          | 7.289.127.474          |
| 11. Short-term borrowings and finance lease liabilities   | 321        | VI.9        | 26.587.761.297         | 26.697.189.671         |
| 12. Provisions for short-term payables                    | 322        |             | 145.333.782.998        | 134.933.782.998        |
| 13. Bonus and welfare fund                                | 323        |             | 7.413.934.701          | 4.458.693.068          |
| 14. Price stabilization fund                              | 324        |             |                        |                        |
| 15. Government bonds purchased for resale                 | 325        |             |                        |                        |
| <b>II. Long-term liabilities</b>                          | <b>330</b> |             | <b>86.219.190.336</b>  | <b>99.447.513.710</b>  |
| 1. Long-term trade payables                               | 331        |             |                        |                        |
| 2. Long-term repayments from customers                    | 332        |             |                        |                        |
| 4. Long-term accrued expenses                             | 334        |             |                        |                        |
| 5. Intra-company payables for operating capital received  | 335        |             |                        |                        |
| 6. Long-term intra-company payables                       | 336        |             |                        |                        |
| 7. Long-term unearned revenues                            | 337        |             |                        |                        |
| 8. Other long-term payables                               | 338        |             |                        |                        |
| 9. Long-term borrowings and finance lease liabilities     | 339        |             | 86.219.190.336         | 99.447.513.710         |
| 10. Convertible bonds                                     | 340        |             |                        |                        |
| 11. Preference shares                                     | 341        |             |                        |                        |
| 12. Deferred income tax payables                          | 342        |             |                        |                        |
| 13. Provisions for long-term payables                     | 343        |             |                        |                        |

| CAPITAL                                                           | Code       | Note | End of the period      | Begin of the year      |
|-------------------------------------------------------------------|------------|------|------------------------|------------------------|
| 14. Science and technology development fund                       | 344        |      |                        |                        |
| <b>D. OWNER'S EQUITY</b>                                          | <b>400</b> |      | <b>400.245.034.839</b> | <b>399.650.155.534</b> |
| 1. Contributed capital                                            | 411        |      | 373.859.830.000        | 373.859.830.000        |
| - Common shares with voting rights                                | 411a       |      | 373.859.830.000        | 373.859.830.000        |
| - Preferred shares                                                | 411b       |      |                        |                        |
| 2. Share Premium                                                  | 412        |      |                        |                        |
| 3. Conversion options on convertible bonds                        | 413        |      |                        |                        |
| 4. Other capital                                                  | 414        |      |                        |                        |
| 5. Treasury shares (*)                                            | 415        |      |                        |                        |
| 6. Differences upon asset revaluation                             | 416        |      |                        |                        |
| 7. Exchange rate differences                                      | 417        |      |                        |                        |
| 8. Development and investment funds                               | 418        |      | 22.835.083.901         | 6.088.714.651          |
| 9. Enterprise reorganization assistance fund                      | 419        |      |                        |                        |
| 10. Retained earnings                                             | 420        |      | 3.550.120.938          | 19.701.610.883         |
| - Retained earnings accumulated till the end of the previous year | 420a       |      |                        | 19.701.610.883         |
| - Retained earnings of the current year                           | 420b       |      | 3.550.120.938          |                        |
| <b>TOTAL EQUITY (440 = 300 + 400)</b>                             | <b>440</b> |      | <b>787.963.023.067</b> | <b>753.204.858.551</b> |

Prepared by



Chief accountant



*Trần Thị Lan Anh*

Nghe An, July 19, 2026

General director



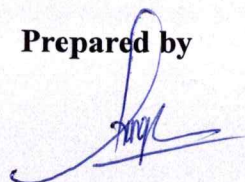
*Hoàng Văn Hải*

**REPORT ON BUSINESS ACTIVITIES**For the period from 01 April 2026 to 30 June 2026  
The 2nd quarter of 2026

Unit: VND

| Items                                                                        | Code | The 2nd quarter |                | Accumulated from the beginning of the year to the 2nd quarter |                 |
|------------------------------------------------------------------------------|------|-----------------|----------------|---------------------------------------------------------------|-----------------|
|                                                                              |      | This year       | Last year      | This year                                                     | Last year       |
| 1. Revenue from sales of goods and rendering of services                     | 01   | 131.059.797.845 | 93.923.986.498 | 229.421.774.571                                               | 173.581.136.610 |
| 2. Revenue deductions                                                        | 02   | 1.950.095       | 0              | 1.950.095                                                     | 0               |
| 3. Net revenue from sales of goods and rendering of services                 | 10   | 131.057.847.750 | 93.923.986.498 | 229.419.824.476                                               | 173.581.136.610 |
| 4. Cost of goods sold                                                        | 11   | 83.359.415.619  | 79.520.886.954 | 152.860.390.201                                               | 142.800.470.043 |
| 5. Gross profit from sales of goods and rendering of services (20 = 10 - 11) | 20   | 47.698.432.131  | 14.403.099.544 | 76.559.434.275                                                | 30.780.666.567  |
| 6. Gain/(loss) from disposal of investment property                          | 21   | 0               | 0              | 0                                                             | 0               |
| 7. Financial income                                                          | 22   | 4.359.834.122   | 1.261.297.743  | 4.448.860.181                                                 | 1.359.874.278   |
| 8. Financial expenses                                                        | 23   | 1.282.745.927   | 2.111.359.325  | 3.166.174.038                                                 | 3.714.090.020   |
| - In which: Interest expenses                                                | 24   | 1.282.745.927   | 2.111.359.325  | 3.166.174.038                                                 | 3.714.090.020   |
| 9. Selling expenses                                                          | 25   | 8.398.629.241   | 3.782.373.157  | 12.717.464.807                                                | 8.028.913.491   |
| 10. General and adminstration expenses                                       | 26   | 35.892.727.115  | 8.676.813.002  | 50.738.322.180                                                | 18.381.830.261  |
| 11. Net profit from operating activities {30 = 20 + 21 + 22 - (23+ 25 + 26)} | 30   | 6.484.163.970   | 1.093.851.803  | 14.386.333.431                                                | 2.015.707.073   |
| 12. Other income                                                             | 31   | 219.740.070     | 303.207.521    | 346.091.997                                                   | 425.145.497     |
| 13. Other expense                                                            | 32   | 3.271.360.679   | 752.715.262    | 8.251.428.777                                                 | 760.463.930     |
| 14. Other profit (40 = 31 - 32)                                              | 40   | (3.051.620.609) | (449.507.741)  | (7.905.336.780)                                               | (335.318.433)   |
| 15. Total net profit before tax (50 = 30 + 40)                               | 50   | 3.432.543.361   | 644.344.062    | 6.480.996.651                                                 | 1.680.388.640   |
| 16. Current corporate income tax expense                                     | 51   | 1.336.977.311   | 129.403.441    | 2.930.875.713                                                 | 336.612.357     |
| 17. Deferred corporate income tax expense                                    | 52   | 0               | 0              | 0                                                             | 0               |
| 18. Profit after corporate income tax (60=50-51-52)                          | 60   | 2.095.566.050   | 514.940.621    | 3.550.120.938                                                 | 1.343.776.283   |
| 19. Earnings per share                                                       | 70   | 0               | 0              | 0                                                             | 0               |
| 20. Diluted earnings per share                                               | 71   | 0               | 0              | 0                                                             | 0               |

Prepared by



Chief accountant

  
 Trần Thị Lan Anh

Nghe An, July 19, 2026

General director


  
 Hoàng Văn Hải

## STATEMENTS OF CAST FLOWS

For the period from 01 Jan 2026 to 30 June 2026

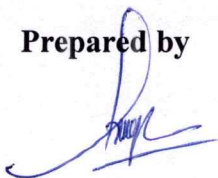
Unit: VND

| Items                                                                            | Code      | Note | Accumulated from the beginning of the year<br>to the 2nd quarter |                         |
|----------------------------------------------------------------------------------|-----------|------|------------------------------------------------------------------|-------------------------|
|                                                                                  |           |      | This year                                                        | Last year               |
| <b>I. Cash flows from operating activities</b>                                   |           |      |                                                                  |                         |
| 1. Revenues from sales of goods, rendering of services and other revenues        | 01        |      | 256.078.050.709                                                  | 122.741.313.292         |
| 2. Money paid to the suppliers of goods and services                             | 02        |      | (78.654.456.012)                                                 | (29.452.340.184)        |
| 3. Money paid to workers                                                         | 03        |      | (48.267.935.122)                                                 | (14.333.720.264)        |
| 4. Interest paid                                                                 | 04        |      | (3.287.592.404)                                                  | (2.602.740.043)         |
| 5. Enterprise income tax paid                                                    | 05        |      | (1.593.898.402)                                                  |                         |
| 6. Other revenues from operating activities                                      | 06        |      | (191.531.970.045)                                                | (48.536.897.001)        |
| 7. Other payments on operating activities                                        | 07        |      | 98.393.053.371                                                   | 95.254.685.855          |
| <b>Net cash flow from operating activities</b>                                   | <b>20</b> |      | <b>31.135.252.095</b>                                            | <b>123.070.301.655</b>  |
| <b>II. Cash flows from investing activities</b>                                  |           |      |                                                                  |                         |
| 1. Money used to purchase and construct fixed assets and other long-term assets  | 21        |      | (1.830.663.412)                                                  | (3.000.000)             |
| 2. Proceeds from liquidation and sale of fixed assets and other long-term assets | 22        |      | 24.478.110                                                       | 56.681.372              |
| 3. Money for lending, buying debt instruments of other entities                  | 23        |      | (160.000.000.000)                                                | (120.000.000.000)       |
| 4. Proceeds from loans and resaling of debt instruments of other entities        | 24        |      | 200.013.479.453                                                  | 50.516.712.329          |
| 5. Money spent on investment in other entities                                   | 25        |      |                                                                  |                         |
| 6. Proceeds from capital investment in other entities                            | 26        |      |                                                                  |                         |
| 7. Interest income, dividends and profits distributed                            | 27        |      | 2.621.807.541                                                    | 598.311.747             |
| <b>Net cash flow from investing activities</b>                                   | <b>30</b> |      | <b>40.829.101.692</b>                                            | <b>(68.831.294.552)</b> |
| <b>Cash flows from financial activities</b>                                      |           |      |                                                                  |                         |
| 1. Proceeds from issuing shares and receiving capital contribuotns from owners   | 31        |      |                                                                  |                         |
| 2. Money to return capital to owners, buy back shares issued by the enterprises  | 32        |      |                                                                  |                         |
| 3. Proceeds from borrowing                                                       | 33        |      |                                                                  |                         |
| 4. Loan principal repayment                                                      | 34        |      | (13.337.751.748)                                                 | (8.597.993.697)         |
| 5. Pricipal repaymentof financial lease                                          | 35        |      |                                                                  |                         |
| 6. Dividends and profits paid to owners                                          | 36        |      |                                                                  |                         |
| <b>Net cash flow from financial activities</b>                                   | <b>40</b> |      | <b>(13.337.751.748)</b>                                          | <b>(8.597.993.697)</b>  |
| <b>Net cash flow during the period (50=20+30+40)</b>                             | <b>50</b> |      | <b>58.626.602.039</b>                                            | <b>45.641.013.406</b>   |
| <b>Cash and cash equivalents at the beginning of the period</b>                  | <b>60</b> |      | <b>251.465.516.172</b>                                           | <b>153.756.474.662</b>  |
| Impact of foreign exchange rate changes on foreign currency conversion           | 61        |      |                                                                  |                         |
| <b>Cash and cash equivalents at the end of the period (70=50+60+61)</b>          | <b>70</b> |      | <b>310.092.118.211</b>                                           | <b>199.397.488.068</b>  |

Prepared by

Chief accountant

General director



  
Trần Thị Lan Anh

  
Nghe An, July 19, 2026  
Hoàng Văn Hải

## FINANCIAL STATEMENT FOOTNOTES

As at June 30th, 2026

### I. Characteristics of business operations

#### 1. Form of capital ownership

Nghe An Water Supply Joint Stock Company (hereinafter referred to as "the Company") was converted from a 100% State-owned Limited Liability Company under Decision No. 5333/QĐ-UBND dated on November 12, 2015 of the People's Committee of Nghe An province on approving the equitization plan and converting Nghe An Water Supply One Member Limited Liability Company into a Joint Stock Company

The company was granted a Business Registration Certificate of a joint stock company No.2900324240 issued by the Department of Planning and Investment of Nghe An province, changed for the 7th time on June 7, 2024

The company's Charter Capital according to the Business Registration Certificate is 373.859.830.000 VND

#### 2. Main business fields and production lines:

The Company's main production and business activities include:

- Water exploitation, treatment and supply (Raw water exploitation ; production and supply of clean water for daily life, production and other needs; production and trading of bottled drinking water);
- Specialized design activities (Design consultation, verification of technical design documents - water supply and drainage project estimates);
- Other specialized construction activities (Industrial works, irrigation works, lines and transformer stations);
- Construction of railway and road works;
- Completion of construction works;
- Installation of water supply, drainage, heating and air conditioning systems and water treatment plant technology;
- Management consulting activities (Investment project preparation, bidding consulting and project management of water supply and drainage works);
- Real estate business, land use rights owned by the owner, user or lessee (Investment in real estate business, apartment buildings, apartment and office building management services);
- Architectural activities and related technical consulting (Consulting and supervising construction of water supply and drainage works up to level 3);
- Construction of other civil engineering works (Construction of water supply and drainage works, technical infrastructure);
  - Production of other metal products not elsewhere classified in the water supply and drainage sector;
- Construction of all kinds of houses;
- Electrical system installation;
- Retail sale of hardware, paint, glass and other construction installation equipment in specialized stores (Buying and selling construction materials and specialized water supply and drainage equipment and supplies);
- Installation of other construction systems (Installation of fire prevention and fighting systems; fire hydrants);
- Wholesale of other construction materials and installation equipment specializing in water supply and drainage.

#### 3. Normal production and business cycle

The company has a normal business production cycle of 12 months.

#### 4. Business structure

The company has headquarters and affiliated units as follows:

Company Office

Anti-loss Construction Enterprise

Water Supply Service Enterprise in Vinh City

Water Production Enterprise in Vinh City

Water Supply Station in Anh Son

Water Supply Station in Con Cuong

Water Supply Station in Do Luong

Water Supply Station in Quy Chau

Water Supply Station in Quy Hop

Water Supply Station in Thanh Chuong

Water Supply Station in Tan Ky

Water Supply Station in Ky Son

Water Supply Station in Tuong Duong

### II. Accounting period, currency used in accounting

1. The Company's annual accounting period begins on January 1 and ends on December 31 of each year.

2. Currency used in accounting: Vietnamese Dong..

### III. Applicable Accounting Standards and Regimes

#### 1. Applicable accounting regime

The Company applies the Enterprise Accounting Regime issued by the Ministry of Finance under Circular No. 200/2014/TT-BTC dated on December 22, 2014 and Circular No. 53/2016/TT-BTC dated on March 21, 2016 of the Ministry of Finance on amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC.

#### 2. Declaration on compliance with Accounting Standards and Accounting Regime

The financial statements are prepared and presented in Vietnamese Dong (VND), using the historical cost principle and in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and relevant current regulations in Vietnam.

The financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

#### **IV. Applicable accounting policies**

##### **1. Principles of recording cash and cash equivalents.**

Cash and cash equivalents include cash on hand, bank deposits, short-term investments or highly liquid investments. Highly liquid investments are those that can be converted into known amounts of cash within 03 months and are subject to insignificant risk of changes in value.

##### **2. Principles of accounting for receivables**

Accounts receivable include: customer receivables and other receivables at the reporting date.

(i) Receivables from customers include commercial receivables arising from purchase-sale transactions, such as: Receivables from sales, provision of services, liquidation, transfer of assets (fixed assets, investment real estate, financial investments) between the enterprise and the buyer (an entity independent of the seller, including receivables between the parent company and subsidiaries, joint ventures, and associates). These receivables include receivables from export sales of the entrusting party through the entrusting party;

(ii) Other receivables include non-commercial receivables not related to purchase and sale transactions, such as: Receivables generating financial revenue, such as: receivables from loan interest, deposits, dividends and shared profits; Amounts paid on behalf of third parties with the right to receive back; Amounts that the export trustee must collect on behalf of the trustor; Non-commercial receivables such as asset lending, receivables from fines, compensation, assets in short supply awaiting resolution, etc.

Receivables are monitored in detail by receivable term, receivable entity, original currency and other factors according to the Company's management needs. Receivables are classified as short-term or long-term based on the remaining term.

Receivables are presented at book value minus provisions for doubtful debts. Provision for doubtful debts (if any) is set aside by the Company for overdue receivables stated in economic contracts, contract commitments or debt commitments, which the enterprise has requested many times but has not yet recovered. The determination of the overdue period of the receivable is determined based on the principal repayment period according to the original purchase and sale contract, not taking into account debt extensions between the parties, in which:

| Overdue receivables                | Provision level |
|------------------------------------|-----------------|
| From over 6 months to under 1 year | 30% of value    |
| From 1 year to less than 2 years   | 50% of value    |
| From 2 years to under 3 years      | 70% of value    |
| From 3 years or more               | 100% value      |

Provision for doubtful debts is also made based on the expected loss of recovery. Receivables that are not due for payment but the debtor has gone bankrupt or is in the process of dissolution, missing, absconding and will be refunded when the debt is recovered.

Increases or decreases in the reserve account balance are recorded as business management expenses during the year.

##### **3. Principles of inventory recording:**

Inventories are stated at the lower of cost and net realizable value. The cost of inventories comprises all costs incurred in bringing the inventories to their present location and condition, including: purchase price, non-refundable taxes, transportation, handling, storage costs incurred in the purchase process, normal loss, and other costs directly attributable to the purchase of inventories. The Company applies the perpetual inventory method to record inventories. The Company applies the weighted average method to calculate the cost of inventories.

The Company's provision for inventory impairment (if any) is made when there is reliable evidence of a decline in the net realizable value compared to the original cost of the inventory. Net realizable value is determined by the estimated selling price less the estimated costs of completion and costs to be incurred in marketing, selling and distribution. Increases or decreases in the provision for inventory impairment are recorded in the cost of goods sold during the year.

##### **4. Principles of recording and depreciation of fixed assets, financial lease fixed assets, investment real estate:**

###### **4.1. Tangible fixed assets**

Tangible assets are recorded as tangible fixed assets if they simultaneously satisfy the following criteria: (i) It is certain that future economic benefits will be obtained from the use of the asset; (ii) The usage period is over 1 year; (iii) The original cost of the asset must be reliably determined and has a value of VND 30,000,000 or more.

Tangible fixed assets are stated at cost less accumulated depreciation.

###### **Historical cost**

Historical cost of a purchased tangible fixed asset comprises the purchase price and any other costs directly attributable to bringing the asset to working condition for its intended use.

The Historical cost of self-made or self-constructed tangible fixed assets includes construction costs, actual production costs incurred plus installation and testing costs.

Expenditures incurred after the initial recognition of tangible fixed assets are recorded as an increase in the original cost of the asset if it is certain that these costs will increase the future economic benefits from the use of that asset. Expenditures incurred that do not satisfy the above conditions are recorded as production and business expenses in the year.

###### **Depreciation**

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives, as follows:

|                           |             |
|---------------------------|-------------|
| - Houses and structures   | 05-30 years |
| - Machinery and equipment | 10-20 years |

|                                    |             |
|------------------------------------|-------------|
| - Means of transport, transmission | 06-10 years |
| - Equipment, management tools      | 03-10 years |
| - Other assets                     | 10-20 years |

#### 4.2. Intangible fixed assets

Any actual expenses that an enterprise has spent that simultaneously satisfy the following criteria without forming tangible fixed assets are considered intangible fixed assets: (i) It is certain to obtain future economic benefits from the use of that asset; (ii) It has a usage period of 1 year or more; (iii) The original cost of the asset must be reliably determined and has a value of VND 30,000,000 or more.

Intangible fixed assets are stated at cost less accumulated depreciation.

#### Historical cost

The historical cost of separately acquired intangible fixed assets comprises its purchase price and any directly attributable costs of bringing the asset to its intended use.

Expenses related to intangible fixed assets arising after initial recognition must be recorded as production and business expenses in the period, unless they simultaneously satisfy the following two conditions, then they are included in the original cost of intangible fixed assets: (i) These expenses are capable of making the intangible fixed asset generate more economic benefits in the future than the initially assessed level of operation; (ii) The expenses are assessed with certainty and are associated with a specific intangible fixed asset.

#### Depreciation

Intangible fixed assets are depreciated using the straight-line method over their estimated useful lives, as follows:

|                                                  |          |
|--------------------------------------------------|----------|
| - Computer software                              | 04 years |
| - Long-term land use rights without depreciation |          |

#### 5. Principles of accounting for prepaid expenses.

Prepaid expenses include short-term or long-term prepaid expenses on the balance sheet and are amortized over the period for which the expenses are paid or the economic benefits generated from them.

#### 6. Principles of accounting for liabilities.

Payables are tracked in detail by payment term, payable entity, original currency and other factors according to the management needs of the enterprise.

The classification of payables as trade payables and other payables is made according to the following principles:

(i) Payables to sellers include commercial payables arising from transactions of purchasing goods, services, assets and sellers (who are independent entities from the buyer, including payables between parent companies and subsidiaries, joint ventures, and associates). These payables include payables when importing through a consignee (in consignment import transactions);

(ii) Other payables include non-commercial payables not related to the purchase, sale, or provision of goods and services: Payables related to financial expenses, such as: payables for interest, dividends and profits, payable financial investment operating expenses; Payables paid by third parties; Amounts received by the trustee from related parties for payment according to regulations in import-export trust transactions; Non-commercial payables such as payables for borrowing assets, payables for fines, compensation, surplus assets awaiting disposal, payables for social insurance, health insurance, unemployment insurance, union fees, etc.

When preparing financial statements, accountants base on the remaining term of payables to classify them as long-term or short-term.

#### 7. Loans and financial lease liabilities.

Loans and financial lease liabilities are monitored by each lending entity, each debt agreement, each type of debt asset and the repayment period of the loans and financial lease liabilities. Loans with a repayment period of more than 12 months from the date of the Financial Statement are presented as long-term loans and financial lease liabilities.

Amounts due for payment within 12 months from the date of the Financial Statements are presented as short-term loans and finance lease liabilities.

#### 8. Borrowing costs.

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that necessarily take a substantial period of time to get ready for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Income earned on temporary investments from borrowings is deducted from the cost of those assets.

All other interest expenses are recorded in the Company's income statement for the year.

#### 9. Costs payable.

Payable expenses arising from the purchase of goods and services received from the seller but not actually paid due to lack of invoices or insufficient accounting records and documents, are recorded in the production and business expenses of the reporting period.

Payable expenses include amounts payable to employees during the period such as advance provision for interest expenses payable in case of loans with interest paid in arrears, bond interest paid after the bond matures; advance provision for expenses to temporarily calculate the cost of goods and finished real estate products sold.

#### 10. Equity:

Owner's equity is recorded at the actual capital contributed by the owner.

Retained earnings is the profit from the Company's operations after deducting adjustments due to retrospective application of changes in accounting policies and retrospective adjustment of material errors of previous years.

#### 11. Revenue:

Revenue is recognized when it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts, volume rebates and sales returns.

#### - Sales revenue;

Revenue from sales is recognized when all of the following conditions are met: (i) The Company has transferred to the buyer the significant risks and rewards of ownership of the goods; (ii) The Company no longer retains ownership or control over the goods; (iii) The amount of revenue can be measured reliably; (iv) The Company has or will receive economic benefits from the transaction; and (v) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

#### -Service revenue;

Revenue from a transaction involving the rendering of services is recognised when the outcome of the transaction can be measured reliably. The outcome of a transaction involving the rendering of services is recognised when all of the following conditions are met: (i) The amount of revenue can be measured reliably; (ii) It is probable that the economic benefits associated with the transaction will flow to the Company; (iii) The stage of completion of the transaction at the balance sheet date can be measured reliably; and (iv) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

#### - Financial revenue;

Revenue arising from interest, royalties, dividends and profits distributed by the Company is recognized when all of the following conditions are satisfied: (i) It is probable that the economic benefits from the transaction will flow to the Company; and (ii) The revenue can be measured reliably.

#### - Other income

Other income includes income outside the production and business activities of the enterprise. Such as: Income from the sale and liquidation of fixed assets; Collection of fines due to customers violating contracts; Collection of compensation from third parties to compensate for lost assets; Collection of bad debts that have been written off; Collection of debts payable with unidentified owners; Income from gifts, gifts in cash, in kind from organizations and individuals given to the enterprise...

#### 12. Cost

Costs are amounts that reduce economic benefits, recorded at the time the transaction occurs or when there is a relatively certain possibility that they will arise in the future, regardless of whether money has been spent or not.

The recognition of expenses even when they have not yet reached the payment deadline but are likely to arise is to ensure the principle of prudence and capital preservation. Expenses and the revenue they generate must be recorded simultaneously according to the matching principle. However, in some cases, the matching principle may conflict with the prudence principle in accounting, then accountants base on the nature and Accounting Standards to reflect the transaction honestly and reasonably.

Expenses that are not considered as corporate income tax expenses according to the provisions of the Tax Law but have full invoices and vouchers and have been accounted for correctly according to the Accounting Regime shall not be recorded as a reduction in accounting expenses but only adjusted in the corporate income tax settlement to increase the amount of corporate income tax payable.

#### 13. Taxes

##### Current corporate income tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including losses carried forward, if any) and it further excludes items that are not taxable or deductible.

The determination of the Company's income tax is based on current tax regulations. However, these regulations are subject to change from time to time and the final determination of corporate income tax depends on the results of the examination by the competent tax authority.

##### Other taxes

Other taxes are applied according to current tax laws in Vietnam.

#### VI. Additional information for items presented in the Accounting balance sheet

Unit: VND

|                                                | End of the period      | Begin of the year      |
|------------------------------------------------|------------------------|------------------------|
| <b>1. Cash</b>                                 |                        |                        |
| Cash                                           | 12.539.446.761         | 504.861.781            |
| Non-term bank deposits                         | 104.137.029.281        | 17.860.175.911         |
| Bank deposits with terms of less than 3 months | 16.376.393.426         | 156.309.081.072        |
| Money is being transferred                     |                        |                        |
| <b>Total</b>                                   | <b>133.052.869.468</b> | <b>174.674.118.764</b> |
| <b>2. Customer receivables</b>                 |                        |                        |
| a) Short-term trade receivables from customers | 37.691.163.161         | 34.598.690.592         |
| Receivables from water customers               | 11.133.982.263         | 7.364.387.059          |
| Other receivables from customers               | 26.557.180.898         | 27.234.303.533         |
| b) Long-term trade receivables from customers  |                        |                        |
| <b>Total</b>                                   | <b>37.691.163.161</b>  | <b>34.598.690.592</b>  |
| <b>3. Other receivables</b>                    |                        |                        |
| a) Short-term                                  | 12.680.058.792         | 10.487.970.600         |
| Advance receivable from staff                  | 8.631.184.086          | 6.617.099.806          |
| Other receivables                              | 4.048.874.706          | 3.870.870.794          |
| b) Long-term                                   |                        |                        |
| <b>Total</b>                                   | <b>12.680.058.792</b>  | <b>10.487.970.600</b>  |
| <b>4. Inventories</b>                          |                        |                        |
| Raw materials;                                 | 62.343.040.249         | 63.433.374.476         |
| Tools, instruments;                            | 10.555.794.826         | 10.473.396.748         |
| Cost of work in progress;                      | 26.215.230             | 26.215.230             |
| <b>Total</b>                                   | <b>72.925.050.305</b>  | <b>73.932.986.454</b>  |
| <b>5. Long-term assets in progress</b>         |                        |                        |
| Construction in progress                       | 20.448.562.407         | 8.688.724.104          |
| <b>Total</b>                                   | <b>20.448.562.407</b>  | <b>8.688.724.104</b>   |

#### 6. Increase, decrease in tangible fix assets

| Item | Architecture, houses, structures | Machinery and equipment | Means of transport, transmission | Management equipment | Other tangible fix assets | Total |
|------|----------------------------------|-------------------------|----------------------------------|----------------------|---------------------------|-------|
|------|----------------------------------|-------------------------|----------------------------------|----------------------|---------------------------|-------|

|                                               |                 |                 |                 |             |               |                   |
|-----------------------------------------------|-----------------|-----------------|-----------------|-------------|---------------|-------------------|
| <b>Historical cost of tangible fix assets</b> |                 |                 |                 |             |               |                   |
| Balance at the beginning of the year          | 620.312.462.022 | 111.140.772.787 | 580.450.246.657 | 572.975.000 | 4.239.669.084 | 1.316.716.125.550 |
| Purchased in the year                         |                 | 331.700.000     |                 |             |               | 331.700.000       |
| Investment in capital construction            |                 |                 |                 |             |               |                   |
| Liquidation, sale                             |                 |                 |                 |             |               |                   |
| Other reductions                              |                 |                 |                 |             |               |                   |
| Balance at the end of the year                | 620.312.462.022 | 111.472.472.787 | 580.450.246.657 | 572.975.000 | 4.239.669.084 | 1.317.047.825.550 |
| <b>Accumulated depreciation</b>               |                 |                 |                 |             |               |                   |
| Balance at the beginning of the year          | 388.972.454.142 | 109.358.627.386 | 445.722.681.467 | 572.975.000 | 4.239.669.084 | 948.866.407.079   |
| Depreciation in the year                      | 24.255.701.521  | 227.031.609     | 22.109.765.416  |             |               | 46.592.498.546    |
| Other increases                               |                 |                 |                 |             |               |                   |
| Liquidation, sale                             |                 |                 |                 |             |               |                   |
| Balance at the end of the year                | 413.228.155.663 | 109.585.658.995 | 467.832.446.883 | 572.975.000 | 4.239.669.084 | 995.458.905.625   |
| <b>Salvage value</b>                          |                 |                 |                 |             |               |                   |
| At the beginning of the year                  | 231.340.007.880 | 1.782.145.401   | 134.727.565.190 |             |               | 367.849.718.471   |
| At the end of the year                        | 207.084.306.359 | 1.886.813.792   | 112.617.799.774 |             |               | 321.588.919.925   |

#### 7. Increase, decrease in Intangible assets

| Item                                   | Land use rights | Publishing rights | Copyright, patent | Computer software | Other intangible assets | Total       |
|----------------------------------------|-----------------|-------------------|-------------------|-------------------|-------------------------|-------------|
| <b>Historical cost of Fixed assets</b> |                 |                   |                   |                   |                         |             |
| Balance at the beginning of the year   |                 |                   |                   | 837.400.000       |                         | 837.400.000 |
| Purchased in the year                  |                 |                   |                   |                   |                         |             |
| Other reductions                       |                 |                   |                   |                   |                         |             |
| Balance at the end of the year         |                 |                   |                   | 837.400.000       |                         | 837.400.000 |
| <b>Accumulated depreciation</b>        |                 |                   |                   |                   |                         |             |
| Balance at the beginning of the year   |                 |                   |                   | 498.382.658       |                         | 498.382.658 |
| Depreciation in the year               |                 |                   |                   | 41.987.658        |                         | 41.987.658  |
| Other increases                        |                 |                   |                   |                   |                         |             |
| Other reductions                       |                 |                   |                   |                   |                         |             |
| Balance at the end of the year         |                 |                   |                   | 540.370.316       |                         | 540.370.316 |
| <b>Salvage value</b>                   |                 |                   |                   |                   |                         |             |
| At the beginning of the year           |                 |                   |                   | 339.017.342       |                         | 339.017.342 |
| At the end of the year                 |                 |                   |                   | 297.029.684       |                         | 297.029.684 |

#### 8. Prepaid expenses

|                            | End of the period    | Begin of the year    |
|----------------------------|----------------------|----------------------|
| a) Short-term              |                      |                      |
| b) Long-term               | 1.984.568.214        | 2.611.252.584        |
| Long-term prepaid expenses | 1.984.568.214        | 2.611.252.584        |
| <b>Total</b>               | <b>1.984.568.214</b> | <b>2.611.252.584</b> |

#### 9. Borrowings and finance lease liabilities

|               | End of the period      | Begin of the year      |
|---------------|------------------------|------------------------|
| a. Short-term | 26.587.761.297         | 26.697.189.671         |
| b, Long-term  | 86.219.190.336         | 99.447.513.710         |
| <b>Total</b>  | <b>112.806.951.633</b> | <b>126.144.703.381</b> |

#### 10. Trade payables

|                              | End of the period     | Begin of the year     |
|------------------------------|-----------------------|-----------------------|
| a) Short-term trade payables | 55.570.610.804        | 56.245.664.302        |
| b) Long-term trade payables  |                       |                       |
| <b>Total</b>                 | <b>55.570.610.804</b> | <b>56.245.664.302</b> |

#### 11. Tax and other payables to the State

|             | Begin of the year | Amount payable during the period | Amount actually paid during the period | End of the period |
|-------------|-------------------|----------------------------------|----------------------------------------|-------------------|
| VAT payable | (341.753.291)     | 6.496.967.243                    | 6.009.268.209                          | 145.945.743       |

|                         |                   |                       |                       |                      |
|-------------------------|-------------------|-----------------------|-----------------------|----------------------|
| Corporate income tax    | (62.493.621)      | 2.930.875.713         | 1.593.898.402         | 1.274.483.690        |
| Personal income tax     |                   | 447.357.393           | 447.357.393           |                      |
| Resource tax            | 7.248.160         | 48.557.360            | 47.104.300            | 8.701.220            |
| Housing tax, land rent  | (3.397.378)       | 166.518.006           | 166.518.006           | (3.397.378)          |
| Other tax               |                   | 282.166.987           | 282.166.987           |                      |
| Taxes, fees and charges | 489.193.580       | 5.135.243.617         | 4.218.015.853         | 1.406.421.344        |
| <b>Total</b>            | <b>88.797.450</b> | <b>15.507.686.319</b> | <b>12.764.329.150</b> | <b>2.832.154.619</b> |

|                                            |                          |                          |
|--------------------------------------------|--------------------------|--------------------------|
| <b>12. Accrued expenses</b>                | <b>End of the period</b> | <b>Begin of the year</b> |
| a) Short-term                              | 50.016.918.367           | 2.753.790.626            |
| ADB project Interest Expense               | 811.545.014              | 917.709.226              |
| Interest expense for Vinh Suburban Project | 183.049.849              | 198.304.003              |
| Cost of Forest Environment Services        | 517.396.100              | 467.598.768              |
| Other accrued expenses                     | 48.504.927.404           | 1.170.178.629            |
| b) Long-term                               |                          |                          |
| <b>Total</b>                               | <b>50.016.918.367</b>    | <b>2.753.790.626</b>     |

|                                 |                          |                          |
|---------------------------------|--------------------------|--------------------------|
| <b>13. Other payables</b>       | <b>End of the period</b> | <b>Begin of the year</b> |
| a) Short-term                   | 8.330.837.974            | 7.289.127.474            |
| Trade Union fees                | 213.855.009              | 212.917.961              |
| Social insurance                | 725.990.023              |                          |
| Payable equitization            | 14.300.000               | 14.300.000               |
| Short-term collateral & deposit | 1.025.947.629            | 1.010.948.770            |
| Other receivables               | 65.519.000               | 67.251.750               |
| Other Payables                  | 6.285.226.313            | 5.983.708.993            |
| b) Long-term                    |                          |                          |
| <b>Total</b>                    | <b>8.330.837.974</b>     | <b>7.289.127.474</b>     |

#### 14. Owner's equity

##### a) Equity fluctuation comparison table

| Items                                                | Items of Owner's equity |                       |                                  | Total                  |
|------------------------------------------------------|-------------------------|-----------------------|----------------------------------|------------------------|
|                                                      | Owner's equity          | Retained earnings     | Development and investment funds |                        |
| <b>Balance at the beginning of the previous year</b> | <b>373.859.830.000</b>  | <b>2.939.043.039</b>  | <b>4.472.240.979</b>             | <b>381.271.114.018</b> |
| Profit increase in the previous year                 |                         |                       |                                  |                        |
| Profit in the previous year                          |                         | 19.701.610.883        |                                  | 19.701.610.883         |
| Fund allocation                                      |                         | (2.939.043.039)       | 1.616.473.672                    | (1.322.569.367)        |
| Other decrease                                       |                         |                       |                                  |                        |
| <b>Balance at the beginning of this year</b>         | <b>373.859.830.000</b>  | <b>19.701.610.883</b> | <b>6.088.714.651</b>             | <b>399.650.155.534</b> |
| Profit increase in this year                         |                         |                       |                                  |                        |
| Profit in this year                                  |                         | 3.550.120.938         |                                  | 3.550.120.938          |
| Fund allocation                                      |                         | (19.701.610.883)      | 16.746.369.250                   | (2.955.241.633)        |
| Loss this year                                       |                         |                       |                                  |                        |
| <b>Balance at the end of this year</b>               | <b>373.859.830.000</b>  | <b>3.550.120.938</b>  | <b>22.835.083.901</b>            | <b>400.245.034.839</b> |

|                                     |                          |                   |                          |                   |
|-------------------------------------|--------------------------|-------------------|--------------------------|-------------------|
| <b>b) Details of Owner's equity</b> | <b>End of the period</b> | <b>Proportion</b> | <b>Begin of the year</b> | <b>Proportion</b> |
| People's Committee of Nghe An       | 142.278.360.000          | 38,05             | 142.278.360.000          | 38,05             |
| SONG CON SUGAR JSC                  |                          |                   | 103.419.400.000          | 27,66             |
| Other shareholders                  | 231.581.470.000          | 61,95             | 128.162.070.000          | 34,29             |
| <b>Total</b>                        | <b>373.859.830.000</b>   | <b>100,00</b>     | <b>373.859.830.000</b>   | <b>100,00</b>     |

|                                          |                          |                          |
|------------------------------------------|--------------------------|--------------------------|
| <b>c) Stocks</b>                         | <b>End of the period</b> | <b>Begin of the year</b> |
| Number of shares registered for issuance | 37.385.983               | 37.385.983               |
| Number of shares sold to the public      | 37.385.983               | 37.385.983               |
| Common Stock                             | 37.385.983               | 37.385.983               |
| Number of shares outstanding             | 37.385.983               | 37.385.983               |

|                                                               |            |            |
|---------------------------------------------------------------|------------|------------|
| Common Stock                                                  | 37.385.983 | 37.385.983 |
| Outstanding Share Value: 10.000 Outstanding Share Value/share |            |            |

## VII. Additional information for items presented in the Income Statement

|                                                                       | The 2nd quarter of 2026 | The 2nd quarter of 2025 |
|-----------------------------------------------------------------------|-------------------------|-------------------------|
| <b>1. Total revenue from sales of goods and rendering of services</b> |                         |                         |
| Revenue from clean water business                                     | 124.319.508.107         | 87.878.549.528          |
| Construction revenue                                                  | 3.810.646.450           | 3.486.411.532           |
| Other revenue                                                         | 2.929.643.288           | 2.559.025.438           |
| <b>Total</b>                                                          | <b>131.059.797.845</b>  | <b>93.923.986.498</b>   |
| <b>2. Revenue deductions</b>                                          |                         |                         |
| Sales allowances                                                      | 1.950.095               | 0                       |
| <b>Total</b>                                                          | <b>1.950.095</b>        | <b>0</b>                |
| <b>3. Cost of goods sold</b>                                          |                         |                         |
| Cost of clean water business                                          | 81.454.092.394          | 77.777.681.188          |
| Cost of construction activities                                       | 1.905.323.225           | 1.743.205.766           |
| <b>Total</b>                                                          | <b>83.359.415.619</b>   | <b>79.520.886.954</b>   |
| <b>4. Financial income</b>                                            |                         |                         |
| Interest on deposits and loans                                        | 4.359.834.122           | 1.261.297.743           |
| <b>Total</b>                                                          | <b>4.359.834.122</b>    | <b>1.261.297.743</b>    |
| <b>5. Financial expenses</b>                                          |                         |                         |
| Interest expenses                                                     | 1.282.745.927           | 2.111.359.325           |
| <b>Total</b>                                                          | <b>1.282.745.927</b>    | <b>2.111.359.325</b>    |
| <b>6. Deferred corporate income tax expense</b>                       |                         |                         |
| Corporate income tax expense                                          | 1.336.977.311           | 129.403.441             |
| <b>Total</b>                                                          | <b>1.336.977.311</b>    | <b>129.403.441</b>      |

Prepared by

Hoàng Việt Nga

Chief accountant

Trần Thị Lan Anh

General director

Hoàng Văn Hải

Nghệ An, July 19, 2026

