

**BINH DINH WATER SUPPLY
AND SEWERAGE
JOINT STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 394/CTN-KTKD

Gia Lai, August 03, 2026

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS

To:

- State Securities Commission of Vietnam;
- Hanoi Stock Exchange.

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market, Binh Dinh Water Supply and Sewerage Joint Stock Company hereby discloses its audited semi - annual financial statements for 2026 to the Hanoi Stock Exchange as follows:

1. Organization Information:

- Name: Binh Dinh Water Supply and Sewerage Joint Stock Company
- Stock code: BDW
- Address: 146 Ly Thai To Street, Quy Nhon Nam Ward, Gia Lai Province, Vietnam.
- Contact Phone: 0256 3646 061
- Website: <http://binhdinhwaco.com.vn/>

2. Details of Information Disclosure:

- Reviewed Semi - Annual Financial Statements for 2026

☒ Separate financial statements (for listed companies without subsidiaries or accounting units under a superior accounting entity);

☐ Consolidated financial statements (for listed companies with subsidiaries);

☐ Combined financial statements (for listed companies with dependent accounting units under a separate accounting structure).

- Cases requiring explanations:

+ The auditing organization issues an opinion other than an unqualified opinion for the FS (for reviewed/audited FS):

☐ Yes

☒ No

Explanatory note required if applicable:

☐ Yes

☐ No

+ Post-tax profit for the reporting period differs by 5% or more before and after the audit, or shifts from loss to profit or vice versa (for audited FS):

☐ Yes

☒ No

Explanatory note required if applicable:

☐ Yes

☐ No

+ Post-tax profit in the income statement for the reporting period changes by 10% or more compared to the same period last year:

☒ Yes

☐ No

Explanatory note required if applicable:

☒ Yes

☐ No

+ Post-tax profit for the reporting period is a loss, shifting from profit in the same period last year to loss this year, or vice versa:

☐ Yes

☒ No

Explanatory note required if applicable:

☐ Yes

☐ No

This information has been published on the company's website on August 03, 2026 at the following link: <http://binhdinhwaco.com.vn/>

Recipients:

- As above;
- Company website;
- Archives: Office, Document.

Attached documents:

- Reviewed Semi-Annual Financial Statements for 2026;
- Explanatory document.

Representative of the organization

Legal Representative

(Signature, full name, title, and company seal)



Lê Thanh Cường

Qualified Services
with Global
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Local Expertise
International Presence



BINH DINH WATER SUPPLY AND SEWERAGE JOINT STOCK COMPANY
REVIEWED INTERIM FINANCIAL STATEMENTS

For the period ended 30th June 2026

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STATEMENT OF THE EXECUTIVE MANAGEMENT

The Executive Management of Binh Dinh Water Supply and Sewerage Joint Stock presents this report together with the Company's Reviewed Interim Financial Statements for the period ended 30th June 2026.

THE COMPANY

Binh Dinh Water Supply and Sewerage Joint Stock Company (hereinafter referred to as "the Company"), formerly known as Binh Dinh Water Supply and Sewerage One Member Company Limited, was converted into Binh Dinh Water Supply and Sewerage Joint Stock Company according to the decision Decree No. 512/QĐ - CT People's Committee dated March 20, 2012 on approving the plan to arrange enterprises with 100% state capital in Binh Dinh province for the period 2012-2015. The company operates under the Certificate of Business Registration Joint Stock Company business code 4100258955 issued by the Department of Planning and Investment of Binh Dinh province for the first time on July 31, 2010, Changes of times and the 9th time on July 3, 2025, as issued by the Department of Finance of Gia Lai Province regarding the change of the legal representative and update of the head office address due to changes in administrative boundaries.

Foreign name: Binh Dinh Water Supply and Sewerage Joint Stock Company. Abbreviation name: BIDIWASSCO.

The Company's Charter capital under the Business Registration Certificate number 4100258955, changed for the 9th time on July 3, 2025 is VND 124,108,000,000 (*In word: One hundred and twenty-four billion, one hundred and eight million dong*).

The Company's stock is currently listed on the UPCoM Stock Exchange with stock code BDW.

The Company's registered office is located at No. 146, Ly Thai To Street, Quy Nhon Nam Ward, Gia Lai Province, Vietnam.

EXECUTIVE MANAGEMENT

Members of Board of Directors, Supervisors and Executive Management who held the Company during the period and at the date of this report are as follows

Board of Directors	Position
Mr. Le Thanh Cuong	Chairman
Mr. Le Tien Dung	Member
Mr. Nguyen Hoai Vien	Member
Mr. Phan Dinh Tan	Member
Ms. Ngo Thi Hong Van	Member
Board of Supervisors	Position
Ms. Tran Nguyen Hanh Lan	Head of the Board
Ms. Huynh Thi Giao	Member
Mr. Tran Anh Tuan	Member
Executive Management	Position
Mr. Le Tien Dung	CEO
Mr. Nguyen Nguyen Hoai Vien	Deputy CEO
Mr. Dang Hoang Trung	Chief Accountant

SUBSEQUENT EVENTS

According to the Executive Management, in all material respects, there have been no other significant events occurring after the balance sheet date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the financial statements for the period ended 30th June 2026.

STATEMENT OF THE EXECUTIVE MANAGEMENT (CONTINUED)

AUDITORS

The Company's reviewed interim financial statements for the period ended 30th June 2026 have been audited by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

THE EXECUTIVE MANAGEMENT RESPONSIBILITY

The Company's Executive Management is responsible for preparing the reviewed interim financial statements, which give a true and fair view of the financial position of the Company as at 30/6/2025 as well as of its income and cash flows statements for the period then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of financial statements. In preparing these interim financial statements, the Executive Management is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the Financial Statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the Financial Statements are free from material misstatements due to frauds or errors;
- Prepare the Financial Statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Executive Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the financial statements. The Executive Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Executive Management confirms that the Company has complied with the above requirements in preparing the interim financial statements.

For and on behalf of the Executive Management,



Le Thanh Cuong
Chairman of the Board of Directors
Gia Lai, 31 July 2026

Head Office in Hanoi:

8th floor, VG Building, No. 235 Nguyen Trai Str.,
Khuong Dinh Ward, Hanoi, Vietnam

+84 (24) 3 783 2121

+84 (24) 3 783 2122

info@cpavietnam.vn

www.cpavietnam.vn

No: 333/2026/BCSX-CPA VIETNAM-NV2

REVIEW REPORT OF INTERIM FINANCIAL STATEMENTS

To: Shareholders
Board of Directors, Supervisors and Executive Management
Binh Dinh Water Supply and Sewerage Joint Stock Company

We have reviewed the accompanying interim financial statements of Binh Dinh Water Supply and Sewerage Joint Stock Company as set out on pages 05 to page 37, prepared on 31/07/2026 including the Interim Statement of Financial Position as at 30/06/2025, and the Interim Income Statement, and Interim Cash flows Statement for the period then ended, and Notes to the interim financial statements.

Responsibility of the Executive Management

The Company's Executive Management is responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements, and for the internal control as the Executive Management determines is necessary to enable the preparation and fair presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the interim financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of review service contract No. 2410 - Review of interim financial information performed by the Company's independent auditors.

The review of interim financial information includes the interviews of people who are responsible for the financial and accounting matters, and performance of other analytical and review procedures. Basically, a review has a narrower scope than that of an audit in accordance with the Vietnam Auditing Standards and consequently, it does not allow us to gain assurance that we will be aware of all material issues that may be discovered during an audit. Accordingly, we do not express an audit opinion.

Auditors' Opinion

Based on our review, we don't recognize any problem which causes us to believe that the accompanying interim consolidated financial statements, in all material respects, does not give a true and fair view of the financial position of the Company as at 30th June 2026 and the results of its operations and its interim cash flows for the period of then ended, in accordance with the prevailing Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements.



Nguyễn Thị Mai Hoa

Deputy General Director

Audit Practising Registration Certificate

No: 2326-2023-137-1

Authorised: 08/2026/UQ-CPA VIETNAM date 02/01/2026 of Chairman,

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED

A member firm of INPACT

Hà Ha Noi, 31 July 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

ASSETS	Code	Note	30/6/2026	01/01/2026
			VND	VND
A - CURRENT ASSETS (100=110+120+130+140+150+160)	100		113,543,727,852	84,594,775,840
I. Cash and cash equivalents	110	5.1	72,569,141,255	52,570,407,071
1. Cash	111		9,769,141,255	4,570,407,071
2. Cash equivalents	112		62,800,000,000	48,000,000,000
II. Short - term investments	120	5.2	8,000,000,000	2,000,000,000
3. Short - term held to maturity Investments	123		8,000,000,000	2,000,000,000
III. Short- term receivables	130		20,482,900,789	15,635,458,600
1. Short-term receivables from customers	131	5.3	18,077,811,151	14,103,055,970
2. Prepayments to sellers in short-term	132	5.4	170,295,360	115,618,769
5. Other short-term receivables	135	5.5	2,618,335,771	1,800,325,354
6. Short-term allowances for doubtful debts	136	5.6	(383,541,493)	(383,541,493)
IV. Inventories	140	5.7	11,510,662,590	13,051,833,737
1. Inventories	141		11,510,662,590	13,051,833,737
VII. Other current assets	160		981,023,218	1,337,076,432
3. Tax and other receivables from government budget	163	5.15	981,023,218	1,337,076,432
B - LONG-TERM ASSETS (200=210+220+230+240+250+260+270)	200		362,558,786,395	373,604,864,034
I. Long-term receivables	210	5.5	421,164,361	421,164,361
5. Other long-term receivables	215		421,164,361	421,164,361
II. Fixed assets	220		334,006,290,331	345,267,262,717
1. Tangible fixed assets	221	5.8	333,993,905,160	345,220,044,210
- Historical Costs	222		1,007,581,215,451	990,866,560,521
- Accumulated depreciation	223		(673,587,310,291)	(645,646,516,311)
3. Intangible fixed assets	227	5.9	12,385,171	47,218,507
- Historical Costs	228		1,010,436,800	1,010,436,800
- Accumulated amortization	229		(998,051,629)	(963,218,293)
V. Long-term assets in progress	250		8,355,443,747	5,023,840,014
2. Construction in progress	252	5.10	8,355,443,747	5,023,840,014
VII. Other Long-term assets	270		19,775,887,956	22,892,596,942
1. Long-term deferred expenses	271	5.11	19,775,887,956	22,892,596,942
TOTAL ASSETS (270 = 100+200)	270		476,102,514,247	458,199,639,874

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30th June 2026

RESOURCES	Code	Note	30/6/2026 VND	01/01/2026 VND
C- LIABILITIES (300=310+330)	300		170,292,125,425	167,863,369,499
I. Short-term liabilities	310		82,828,321,278	80,399,565,352
1. Short-term trade payables	311	5.12	19,067,177,593	11,074,528,335
2. Short-term prepayments from customers	312	5.13	2,263,917,560	1,462,474,594
3. Dividends and profit payables	313	5.14	28,998,750	28,998,750
4. Short-term Taxes and other payables to State budget	314	5.15	4,869,716,031	6,126,238,756
5. Payables to employees	315		10,812,892,203	12,365,693,215
10. Other short-term payments	320	5.16	10,921,317,478	10,238,814,795
Short-term borrowings and finance lease liabilities	321	5.17	1,935,817,721	7,539,901,321
13. Bonus and welfare funds	323		32,928,483,942	31,562,915,586
II. Long-term liabilities	330		87,463,804,147	87,463,804,147
8. Other long-term payables	338	5.16	66,603,530,147	66,603,530,147
9. Long-term borrowings and finance lease liabilities	339	5.17	20,860,274,000	20,860,274,000
D- OWNERS' EQUITY	400	5.18	305,810,388,822	290,336,270,375
1. Contributed capital	411		124,108,000,000	124,108,000,000
- Ordinary shares with voting rights	411a		124,108,000,000	124,108,000,000
4. Other capital	414		76,933,046,622	71,436,271,322
8. Development and investment funds	418		68,169,878,197	56,759,878,197
10. Undistributed profit after tax	420		36,599,464,003	38,032,120,856
Undistributed profit after tax brought - forward	420a		15,513,500,000	-
Undistributed profit after tax for the - current year	420b		21,085,964,003	38,032,120,856
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		476,102,514,247	458,199,639,874

Gia Lai, 31 July 2026

Preparer

Chief Accountant

Chairman of the Board
of Directors

Nguyen Thi Phuong Tra

Dang Hoang Trung



Le Thanh Cuong

**BINH DINH WATER SUPPLY AND
SEWERAGE JOINT STOCK COMPANY**

No. 146, Ly Thai To Street, Quy Nhon Nam Ward
Gia Lai Province

Form B02a - DN

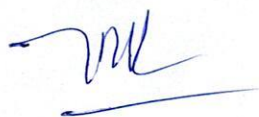
Issued together with Circular No.99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

INTERIM INCOME STATEMENT

For the period ended 30th June 2026

ITEMS	Code	Note	For the period ended 30/6/2026	For the period ended 30/6/2025
			VND	VND
1. Revenues from sales and services rendered	01	6.1	172,704,199,476	146,117,374,414
2. Revenue deductions	02	6.1	47,262,897	1,738,704
3. Net revenues from sales and services rendered (10 = 01-02)	10	6.1	172,656,936,579	146,115,635,710
4. Cost of goods and services	11	6.2	118,993,058,869	98,557,995,863
5. Gross revenues from sales and services rendered (20 = 10-11)	20		53,663,877,710	47,557,639,847
Gain/(loss) on sale and disposal of investment properties	21		-	-
6. Financial income	22	6.3	1,002,766,078	131,064,140
7. Financial expenses	23	6.4	867,222,791	841,511,025
<i>In which: interest expenses</i>	24		867,222,791	841,511,025
8. Selling expenses	25	6.5	17,805,258,147	17,749,450,388
9. General administrative expenses	26	6.5	12,009,246,871	11,277,774,996
10. Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}	30		23,984,915,979	17,819,967,578
11. Other income	31	6.6	3,157,470,279	2,643,844,807
12. Other expenses	32	6.6	746,631,254	523,490,597
13. Other profits (40 = 31-32)	40	6.6	2,410,839,025	2,120,354,210
14. Total net profit before tax (50 = 30+40)	50		26,395,755,004	19,940,321,788
15. Current corporate income tax expenses	51	6.7	5,309,791,001	4,035,987,558
16. Deferred corporate income tax expenses	52		-	-
17. Profits after corporate income tax (60 = 50-51-52)	60		21,085,964,003	15,904,334,230
19. Basic earnings per share	70	6.8	1,699	834

Preparer



Nguyen Thi Phuong Tra

Chief Accountant



Dang Hoang Trung

Gia Lai, 31 July 2026

Chairman of the Board
of Directors



Le Thanh Cuong

INTERIM CASH FLOW STATEMENT

(Direct method)

For the period ended 30th June 2026

ITEMS	Code	Note	For the period ended 30/6/2026	For the period ended 30/6/2025
			VND	VND
I. Cash flows from operating activities				
1. Proceeds from sales and services rendered and other revenues	01		179,601,833,556	149,658,830,893
2. Expenditures paid to suppliers	02		(83,573,871,618)	(79,267,596,028)
3. Expenditures paid to employees	03		(26,919,952,425)	(23,287,754,187)
4. Paid interests	04		(867,222,791)	(841,511,025)
5. Paid enterprise income tax	05		(8,173,582,155)	(2,726,578,113)
6. Other proceeds from operating activities	06		41,638,543,429	37,152,337,679
7. Other expenditures on operating activities	07		(59,245,136,428)	(48,537,305,057)
<i>Net cash flows from operating activities</i>	<i>20</i>		<i>42,460,611,568</i>	<i>32,150,424,162</i>
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(11,849,703,680)	(18,500,133,859)
3. Expenditures on loans and purchase of debt instruments from other entities	23		(6,000,000,000)	-
7. Proceeds from interests, dividends and distributed profits	27		991,909,896	131,064,140
<i>Net cash flows from investing activities</i>	<i>30</i>		<i>(16,857,793,784)</i>	<i>(18,369,069,719)</i>
III. Cash flows from financial activities				
4. Repayment of principal	34		(5,604,083,600)	(8,914,887,000)
<i>Net cash flows from financial activities</i>	<i>40</i>		<i>(5,604,083,600)</i>	<i>(8,914,887,000)</i>
Net cash flows during the fiscal year (50 = 20+30+40)	50		19,998,734,184	4,866,467,443
Cash and cash equivalents at the beginning of the fiscal year	60	5.1	52,570,407,071	35,790,143,562
Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at the end of the fiscal year (70 = 50+60+61)	70	5.1	72,569,141,255	40,656,611,005

Gia Lai, 31 July 2026

**Chairman of the Board
of Directors**

Preparer

Chief Accountant



Le Thanh Cuong

Nguyen Thi Phuong Tra

Dang Hoang Trung

**BINH DINH WATER SUPPLY AND
SEWERAGE JOINT STOCK COMPANY**

No. 146, Ly Thai To Street, Quy Nhon Nam Ward
Gia Lai Province

Form B09a - DN

Issued together with Circular No.99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the period ended 30th June 2026

1. COMPANY INFORMATION

1.1 Structure of ownership

Binh Dinh Water Supply and Sewerage Joint Stock Company formerly known as Binh Dinh Water Supply and Sewerage One Member Company Limited, was converted into Binh Dinh Water Supply and Sewerage Joint Stock Company according to the decision Decree No. 512/QĐ - CT People's Committee dated March 20, 2012 on approving the plan to arrange enterprises with 100% state capital in Binh Dinh province for the period 2012-2015. The company operates under the Certificate of Business Registration Joint Stock Company business code 4100258955 issued by the Department of Planning and Investment of Binh Dinh province for the first time on July 31, 2010, Changes of times and the 9th time on July 3, 2025, as issued by the Department of Finance of Gia Lai Province regarding the change of the legal representative and the registered head office address.

Foreign name: Binh Dinh Water Supply and Sewerage Joint Stock Company. Abbreviation name: BIDIWASSCO

The Company's Charter capital under the Business Registration Certificate number 4100258955, changed for the 9th time on July 3, 2025 is VND 124,108,000,000 (*In word: One hundred and twenty-four billion, one hundred and eight million dong*).

The Company's stock is currently listed on the UPCoM Stock Exchange with stock code BDW.

The Company's registered office is located at No. 146, Ly Thai To Street, Quy Nhon Nam Ward, Gia Lai Province, Vietnam.

The total number of the Company's employees as at 30/6/2026 is 344 (as at 31/12/2025 is 348).

1.2 Operating industries and principal activities

Business lines according to the Company's business registration:

- Water exploitation, treatment and supply (details: clean water production and trading);
- Pollution treatment and other waste management activities (details: maintenance, dredging and waste treatment of Quy Nhon city's drainage system; septic tank pumping and waste treatment);
- Architectural activities and related technical consultancy (details: design of water supply and drainage works; supervision of installation of water supply and drainage equipment; investment project consultancy);
- Installation of water supply and drainage systems, heating, air conditioning (details: purchase and sale of specialized water supply and drainage materials and equipment);
- Other specialized wholesale not elsewhere classified (details: purchase and sale of specialized water supply and drainage materials and equipment);
- Technical inspection and analysis (details: water meter inspection);
- Production of mineral water, bottled purified water;
- Production of ice;
- Drainage and wastewater treatment;
- Wholesale of other construction materials and installation equipment;
- Construction of other civil engineering works (details: construction of technical infrastructure works);
- Construction of all types of houses (details: construction of civil and industrial works).
- Transport of goods by road;
- Leasing of motor vehicles;
- Leasing of machinery, equipment and other tangible items;
- Trading in real estate, land use rights owned, used or leased by the owner.

The Company's main activities during the period: Production and trading of clean water.

**BINH DINH WATER SUPPLY AND
SEWERAGE JOINT STOCK COMPANY**

No. 146, Ly Thai To Street, Quy Nhon Nam Ward
Gia Lai Province

Form B09a - DN

Issued together with Circular No.99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4 The Company structure

As at 30/06/2026 the Company has dependent units as follows:

<u>Name</u>	<u>Major business lines</u>	<u>Address</u>
Water Supply Enterprise No. 1	Producing and trading clean water	345/32 Nguyen Lu Street, An Nhon Ward, Gia Lai Province
Water Supply Enterprise No. 2	Producing and trading clean water	Trung Luong Quarter, Bong Son Ward, Gia Lai Province

1.5 Statement of information comparability on the interim financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC, providing guidance on the Enterprise Accounting Regime, which replaces the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 1 January 2026.

The Company has adopted the Enterprise Accounting Regime promulgated under Circular No. 99/2025/TT-BTC effective from 1 January 2026. Where the adoption of this Circular results in changes to the presentation of the financial statements, the Company has restated or reclassified the comparative information, where applicable, in accordance with the relevant requirements. Accordingly, the accounting information and figures presented in these interim financial statements are comparable, as they have been prepared and presented on a consistent basis.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

2.1 Fiscal year

The Company's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of solar year.

The Company's interim financial statements are prepared for the accounting period ended 30th June 2026.

2.2 Currency used in accounting

The accompanying interim consolidated financial statements, are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

3.1 Accounting System

The Company applies the Vietnamese Enterprise Accounting Regime issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance.

3.2 Statements for the compliance with Accounting Standards and System

The Executive Management ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim Financial Statement for the period ended 30th June 2026.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Company in the preparation of the financial statements:

4.1 Basis of preparation of the interim financial statements

The attached interim financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of interim financial statements.

Accounting estimates

The preparation of the interim financial statements in conformity with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and legal regulations relevant to the preparation and presentation of interim financial statements requires the Executive Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the interim financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions

Cash and cash equivalents

Cash comprises cash on hand, bank deposits(non-term).

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial investments

Held to maturity investments

Held to maturity investments are those that the Company has intention and ability to hold until maturity. Held to maturity investments includes: term bank deposits with original maturities of more than 3 months.

Held-to-maturity investments are initially recognized at cost including the purchase cost and other transaction costs. Subsequent to initial recognition, held-to-maturity investments are measured at their carrying amount, comprising principal and interest accrued up to the reporting date, less any allowance for impairment losses (if any). Interest earned on held-to-maturity investments subsequent to the acquisition date is recognised in the interim income statement on an accrual basis. Interests arising prior to the Company's acquisition of held-to-maturity investments are recorded as a decrease in the costs as at the acquisition time.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is recognised when there is any indication or objective evidence that the Company is unable, or is unlikely, to recover the outstanding receivables in accordance with the prevailing accounting regulations.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions. Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution.

Inventories are valued using the monthly weighted average method.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to the location and its working condition for capable of operating in the manner intended by the Company.

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

	<u>Years</u>
Buildings, structures	06 - 30
Machinery and equipment	03 - 15
Motor vehicles	06 - 30
Office equipment	03 - 10
Others	04 - 05

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

Intangible fixed assets and Amortization

The Company's intangible assets are Technology. Computer software is amortized on a straight-line basis over its estimated useful life of 2-3 years

Historical costs of intangible fixed assets include all the expenses paid by the Company to bring the asset to the location and its working condition for capable of operating in the manner intended by the Company

Deferred expenses

Deferred expenses comprise actual expenses arising but relevant to financial performance in several accounting periods.

The Company's deferred expenses includes installation and replacement meter value, land rental costs, groundwater exploitation license application costs...

Interest expenses and ADB project management fees incurred during the period are paid by the Company in January and July each year, and are allocated evenly over a six-month period each time they arise.

The value of installed and replaced meters is allocated equally by the Company within 12 quarters starting from the quarter of occurrence.

Land rental is allocated by the Company according to the rental period. Costs of preparing documents and granting licenses for underground water exploitation are allocated according to the licensed period. The remaining costs are allocated over 03 years using the straight-line method.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Company's accounting policies. Depreciation of these assets is the same as the other assets, commencing when bring the asset to the location and its working condition for capable of operating in the manner intended by the Company.

Payables

The payables as trade payables, other payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement

The account payables are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets from suppliers or vendors (being entities independent of the purchaser). Trade payables also include amounts payable between the parent company and its subsidiaries, joint ventures and associates;
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Dividends and profit payable

Dividends are recognised as a liability on the record date in accordance with the Resolution of the Company's Board of Directors approving the payment of cash dividends and the notification of the record date issued by the Vietnam Securities Depository and Clearing Corporation.

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Company's Charter and applicable laws and regulations, and upon approval by the General Meeting of Shareholders.

Revenue and other income

Revenue from selling clean water

The revenue from selling clean water is determined and calculated based on the water tariff regulated by the People's Committee of Binh Dinh Province (now the People's Committee of Gia Lai Province) and the monthly volume of water consumed, which is determined according to the water meter of the customers.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income (Continued)

Revenue of construction

Revenues of construction are reliably recognized in the following cases: For construction contracts stipulating that the contractor is paid according to the value of the volume performed, the revenue and expenses related to the contract are recognized in equivalent proportion to the completed work confirmed by the customer and reflected on the issued invoice.

Increases and decreases in construction volume, compensation and other revenues are recognized as revenue only when agreed with the customer.

Revenues of construction are not recognized in the following cases:

- Revenue is recognized in equivalent proportion to contract costs which is probable to be paid
- The contract costs are recognized to expenses only when they actually incur

Revenue from interest income and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Cost of goods sold during the year includes cost of clean water and cost of construction services recorded in accordance with revenue during the period.

Financial expenses

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 capitalised as part of the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Income arising from the temporary investment of borrowings is deducted from the cost of the relevant assets.

All other borrowing costs are recognized in the Income Statement when incurred.

Current corporate income tax expense and deferred corporate income tax expense

Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

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

Earnings per share

Basic earnings per share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period.

**BINH DINH WATER SUPPLY AND
SEWERAGE JOINT STOCK COMPANY**

No. 146, Ly Thai To Street, Quy Nhon Nam Ward
Gia Lai Province

Form B09a - DN

Issued together with Circular No.99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of Management believes that the Company operates in segments according to the main business sector of clean water production and supply, other activities account for a very small proportion of the Company's operations and the Company operates in a single geographical segment, which is Gia Lai province, Vietnam. Therefore, the Company is not required to present segment reports by business sector and geographical area according to Vietnamese Accounting Standard No. 28 - Segment reporting.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/6/2026	01/01/2026
	VND	VND
Cash on hand	65,838,677	51,834,184
Bank deposits	9,703,302,578	4,518,572,887
Cash equivalents	62,800,000,000	48,000,000,000
Total	72,569,141,255	52,570,407,071

(*): *Details of bank deposits:*

	30/6/2026	01/01/2026
	VND	VND
Vietnam Joint Stock Commercial Bank for Industry and Trade - Binh Dinh Branch	1,803,386,483	1,210,585,180
Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Dinh Branch	1,583,313,089	435,951,926
Vietnam Bank for Agriculture and Rural Development - Binh Dinh Branch	1,677,617,053	1,402,958,408
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Binh Dinh Branch	2,808,676,604	419,970,624
Others	1,830,309,349	1,049,106,749
Total	9,703,302,578	4,518,572,887

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.1 Cash and cash equivalents (Continued)

(**): *Details of cash equivalents:*

	30/6/2026	01/01/2026
	VND	VND
Vietnam Joint Stock Commercial Bank for Industry and Trade - Binh Dinh Branch	16,500,000,000	10,500,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Dinh Branch	20,500,000,000	25,000,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Binh Dinh Branch	19,500,000,000	8,000,000,000
Others	6,300,000,000	4,500,000,000
Total	62,800,000,000	48,000,000,000

Cash equivalents include term deposits with original maturities from 1 to 3 months at the commercial banks with interest rates ranging from 2.1% to 4.75% per annum (as at 31/12/2025: from 1.9% to 4.75% per annum)



NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.2 Held to maturity investments

	Original cost	Recoverable amount	Allowances	Original cost	Recoverable amount	Allowances
Short-term						
<i>Term deposits</i>						
Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Dinh Branch (*)	8,000,000,000	8,000,000,000	-	2,000,000,000	2,000,000,000	-
	8,000,000,000	8,000,000,000	-	2,000,000,000	2,000,000,000	-
	8,000,000,000	8,000,000,000	-	2,000,000,000	2,000,000,000	-
Total	8,000,000,000	8,000,000,000	-	2,000,000,000	2,000,000,000	-

(*): 6-month term deposit with Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Dinh Branch, bearing an interest rate of 7% per annum (the interest rate was 4.2% per annum as at 31/12/2025).

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.3 Receivables from customers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	18,077,811,151	(383,541,493)	14,103,055,970	(383,541,493)
Must collect water bill from customers	17,354,958,869	(339,085,866)	13,774,236,815	(339,085,866)
Others	722,852,282	(44,455,627)	328,819,155	(44,455,627)
Total	18,077,811,151	(383,541,493)	14,103,055,970	(383,541,493)

5.4 Repayments to suppliers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	170,295,360	-	115,618,769	-
Tien Dat General Construction Company Limited	53,000,000	-	-	-
Huy Hoang Design and Construction Consulting Company Ltd	57,490,000	-	57,490,000	-
Others	59,805,360	-	58,128,769	-
Total	170,295,360	-	115,618,769	-

5.5 Other receivables

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	2,618,335,771	-	1,800,325,354	-
+ Deposits	444,210,650	-	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Dinh Branch	444,210,650	-	-	-
+ Advance payment for production and business materials:	1,933,332,342	-	1,572,744,127	-
Mr. Pham Ngoc Tan-XN1-Materials	469,034,277	-	526,524,797	-
Mr. Bui Quang Tu-XN2-Materials	386,130,892	-	526,602,821	-
Mr. Vo Van Duc-Materials	-	-	302,031,136	-
Ms. To Thi Ngoc Hieu-Materials	373,872,200	-	-	-
Mr. Ngo Quoc Thai-Materials	507,763,005	-	-	-
Others-Materials	196,531,968	-	217,585,373	-
+ Others	240,792,779	-	227,581,227	-
Long-term	421,164,361	-	421,164,361	-
Quy Nhon City Water Supply and Sanitation Project Management Board	421,164,361	-	421,164,361	-
Total	3,039,500,132	-	2,221,489,715	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.6 Bad debts

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	Recoverable value	Original value	Recoverable value
Total value of receivables, loans that are overdue or not overdue but unlikely to be recovered	433,387,169	49,845,676	433,387,169	49,845,676
<i>In which</i>				
	Overdue 6 months to 1 year	Overdue 1 to 2 years	Overdue 2-3 years	Overdue more than 3 years
Receivables from customers				
Water supply service receivables	28,020,615	35,963,557	40,831,560	284,115,810
Construction receivables – Others	-	-	-	44,455,627
Total	28,020,615	35,963,557	40,831,560	328,571,437

5.7 Inventories

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	Allowances	Original value	Allowances
Raw materials	10,559,522,004	-	12,740,610,445	-
Tools and supplies	261,861,396	-	311,223,292	-
Work in progress	689,279,190	-	-	-
Total	11,510,662,590	-	13,051,833,737	-

BINH DINH WATER SUPPLY AND SEWERAGE JOINT STOCK COMPANY

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.8 Tangible fixed assets

	Buildings and structures	Machinery, equipment	Transportation means	Office equipment	Others	Total
HISTORY COST						
As at 01/01/2026	90,807,044,023	122,166,811,215	774,763,903,200	2,864,556,363	264,245,720	990,866,560,521
Purchase	-	116,925,926	458,774,074	95,900,000	-	671,600,000
Completed construction in progress	1,316,392,907	4,690,117,192	4,774,883,980	-	-	10,781,394,079
Assets transferred from the People's Committee of Gia Lai Province (1)	-	-	5,517,910,000	-	-	5,517,910,000
Other decreases (2)	(51,820,000)	(43,488,093)	(160,941,056)	-	-	(256,249,149)
As at 30/06/2026	92,071,616,930	126,930,366,240	785,354,530,198	2,960,456,363	264,245,720	1,007,581,215,451
ACCUMULATED DEPRECIATION						
As at 01/01/2026	61,307,499,196	76,659,825,413	504,972,875,155	2,442,070,827	264,245,720	645,646,516,311
Depreciation	2,704,293,071	5,626,054,372	19,426,126,707	184,319,830	-	27,940,793,980
As at 30/06/2026	64,011,792,267	82,285,879,785	524,399,001,862	2,626,390,657	264,245,720	673,587,310,291
NET BOOK VALUE						
As at 01/01/2026	29,499,544,827	45,506,985,802	269,791,028,045	422,485,536	-	345,220,044,210
As at 30/06/2026	28,059,824,663	44,644,486,455	260,955,528,336	334,065,706	-	333,993,905,160

(1) The asset is the Water Supply System on the East-West Main Road connecting with the Western Provincial Road (DT.638), section Km137+580 – Km143+787, received from the People's Committee of Gia Lai Province under Decision No. 2525/QĐ-UBND dated 11 June 2026 of the People's Committee of Gia Lai Province. The original cost was VND 5,517,910,000.

(2): Decrease in the original cost of the asset in accordance with Conclusion No. 13/KL-TTT dated 25 May 2026 of the Gia Lai Provincial Inspectorate.

Net book value of tangible fixed assets used to secure bank loans as at 30/6/2026 is VND 37,213,443,762 (as at 31/12/2025 is VND 39,582,094,927).

History cost of tangible fixed assets which are fully depreciated but still in use as at 30/6/2026 is VND 205,200,808,995 (as at 31/12/2025 is VND 196,544,982,043).

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.9 Intangible fixed assets

Unit: VND

	IT software	Total
HISTORY COST		
As at 01/01/2026	1,010,436,800	1,010,436,800
As at 30/06/2026	1,010,436,800	1,010,436,800
ACCUMULATED DEPRECIATION		
As at 01/01/2026	963,218,293	963,218,293
Depreciation	34,833,336	34,833,336
As at 30/06/2026	998,051,629	998,051,629
NET BOOK VALUE		
As at 01/01/2026	47,218,507	47,218,507
As at 30/06/2026	12,385,171	12,385,171

The historical cost of intangible fixed assets which have been fully amortized but still in use as at 30/6/2026 is VND 801,436,800 (as at 31/12/2025 is VND 801,436,800)

5.10 Construction in progress

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
a) Construction in progress				
HDPE D280 water pipe for residential area, Quarter 5, Bong Son ward, Hoai Nhon town	2,498,366,341	2,498,366,341	2,498,366,341	2,498,366,341
Increasing the capacity of Dap Da Ward wastewater treatment plant from 1,650m3/day and night to 2,900m3/day and night	-	-	1,406,392,084	1,406,392,084
Water booster pumping station for Nhon Hoi Economic Zone and Nhon Ly commune	512,690,000	512,690,000	512,690,000	512,690,000
HDPE D225 Water Supply Pipeline Serving Residents of Phung Du 2 Quarter, Hoai Nhon Tay Ward, and Tai Luong 3 Quarter, Hoai Nhon Ward, Gia Lai Province (Section Km1133+389 – Km1136+381)	2,968,588,303	2,968,588,303	-	-
Others	2,375,799,103	2,375,799,103	606,391,589	606,391,589
Total	8,355,443,747	8,355,443,747	5,023,840,014	5,023,840,014

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.11 Deferred expenses

	30/6/2026	01/01/2026
	VND	VND
Long-term	19,775,887,956	22,892,596,942
Cost of replacing meter for customer	12,373,979,881	14,541,091,258
Cost of installing water supply system for customer	4,827,419,144	5,873,233,160
Cost of granting water exploitation license	1,877,248,599	1,571,965,317
Costs of land rental	489,839,500	489,839,500
Others	207,400,832	416,467,707
Total	19,775,887,956	22,892,596,942

5.12 Trade payables

	30/6/2026	01/01/2026
	VND	VND
Short-term	19,067,177,593	11,074,528,335
Senco Binh Dinh Water Supply One Member Company Limited	5,035,746,979	4,751,835,638
Senco Quy Nhon Water Supply One Member Company Limited	4,232,570,404	2,744,946,225
ZENNER - COMA water meter joint venture Company Limited	1,010,260,900	1,060,964,500
Center of Natural Resources and Environment Monitoring	2,601,064,252	-
Others	6,187,535,058	2,516,781,972
Total	19,067,177,593	11,074,528,335

5.13 Prepayments from customers

	30/6/2026	01/01/2026
	VND	VND
Short-term	2,263,917,560	1,462,474,594
Binh Dinh Investment And Construction Joint Stock Company	1,200,000,000	1,200,000,000
Hoang Minh Construction and Services Company Limited	297,727,500	-
Others	766,190,060	262,474,594
Total	2,263,917,560	1,462,474,594

5.14 Dividends and profit payable

	30/6/2026	01/01/2026
	VND	VND
Dividends and profit payables	28,998,750	28,998,750
Total	28,998,750	28,998,750

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For the period ended 30th June 2026

5.15 Taxes and receivables from, payables to the State Treasury

	01/01/2026 VND	Additions VND	Paid VND	30/6/2026 VND
Payables	6,126,238,756	16,203,958,960	17,460,481,685	4,869,716,031
VAT	73,738,646	5,325,082,269	4,501,060,184	897,760,731
<i>Output VAT on operating activities</i>	73,738,646	2,852,260,677	2,539,838,452	386,160,871
<i>VAT on drainage services (1)</i>	-	2,472,821,592	1,961,221,732	511,599,860
Corporate income tax	5,623,727,460	5,309,791,001	8,173,582,155	2,759,936,306
Natural resource tax	242,947,500	2,236,867,800	2,082,751,800	397,063,500
Fee, charges and other payables	185,825,150	3,332,217,890	2,703,087,546	814,955,494
Receivables	1,337,076,432	644,736,650	288,683,436	981,023,218
VAT	274,678,279	274,678,279	-	-
<i>VAT on drainage services (1)</i>	274,678,279	274,678,279	-	-
Personal income tax	1,062,398,153	370,058,371	288,683,436	981,023,218

- (1): VAT on drainage services collected by the Company on behalf of and remitted to the State budget in accordance with Decision No. 134/QĐ-UBND dated 12 January 2026 of the People's Committee of Gia Lai Province approving the pricing plan for drainage and wastewater treatment services in 5 wards (formerly belonging to Quy Nhon City) for the period 2026–2028.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.16 Other payables

	30/6/2026	01/01/2026
	VND	VND
Short-term	10,921,317,478	10,238,814,795
Others	10,921,317,478	10,238,814,795
<i>Environmental protection fee</i>	228,184,442	159,170,937
<i>Drainage and wastewater treatment service fees (1)</i>	9,016,895,286	7,344,146,402
<i>Vietnam Development Bank - Gia Lai Branch</i>	-	533,608,422
<i>Excess deducted personal income tax</i>	1,124,326,444	1,186,596,533
<i>Others</i>	551,911,306	1,015,292,501
Long-term	66,603,530,147	66,603,530,147
Quy Nhon City Water Supply and Sanitation Project Management Board (2)	66,603,530,147	64,049,356,443
Quy Nhon Urban Environment Joint Stock Company (2)	-	2,554,173,704
Total	77,524,847,625	76,842,344,942

- (1) Proceeds from drainage and wastewater treatment service charges collected through water bills in accordance with Decision No. 134/QD-UBND dated 12 January 2026 of the People's Committee of Gia Lai Province approving the pricing plan for drainage and wastewater treatment services in 5 wards (formerly part of Quy Nhon City) for the period 2026–2028. The Company collects such proceeds through water bills, is entitled to collection service fees in accordance with regulations, and remits the proceeds in accordance with the guidance of the Department of Finance in Official Letter No. 2693/STC-QLNS dated 27 June 2025 on the remittance of proceeds from drainage and wastewater treatment service charges following the arrangement and reorganization of administrative units at all levels, and Official Letter No. 12/BQLDVC-KT dated 21 July 2025 of the Quy Nhon Public Service Management Board on the provision of bank account information and the temporary suspension of the collection of clean water supply service charges from households in Nhon Chau Commune.
- (2) Amounts payable to the Quy Nhon City Water Supply and Sanitation Project Management Board and Quy Nhon Urban Environment Joint Stock Company with the amounts of VND 64,049,356,443 and VND 2,554,173,704 respectively related to the project under the second water supply and sanitation project for 7 cities/towns of Tuyen Quang, Ninh Binh, Vinh, Dong Hoi, Dong Ha, Quy Nhon and Ben Tre, invested in according to Decision No. 789/TTg dated October 26, 1996 of the Prime Minister and Decision approving adjustment No. 500/QD-BXD dated March 18, 1999 of the Ministry of Construction. The assets received for handover of the above project since 2001 according to Decision No. 1421/QD-UB dated May 21, 2001 of the People's Committee of Binh Dinh province, however, the project is still waiting for final settlement approval. The above payables will be processed after the competent authority approves the project finalization.

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For the period ended 30th June 2026

5.17 Borrowings and finance lease liabilities

	30/6/2026 VND	Increased during the period VND	Decreased during the period VND	01/01/2026 VND
Short-term	1,935,817,721	-	5,604,083,600	7,539,901,321
Long term loan due	1,935,817,721	-	5,604,083,600	7,539,901,321
Vietnam Development Bank - Binh Dinh Branch - Quy Nhon City Water Supply and Sanitation Project - 110 billion VND (1)	-	-	3,668,285,600	3,668,285,600
Vietnam Development Bank - Binh Dinh Branch - Quy Nhon City Water Supply and Sanitation Project - 13 billion VND (2)	351,523,721	-	351,504,000	703,027,721
Binh Dinh Development Investment Fund - Thi Nai Bridge Project (3)	528,682,000	-	528,682,000	1,057,364,000
Binh Dinh Development Investment Fund - Zone 7, 8 Bui Thi Xuan (4)	555,962,000	-	555,962,000	1,111,924,000
Binh Dinh Development Investment Fund - Becamex Industrial Park HTCN Project (5)	499,650,000	-	499,650,000	999,300,000
Long-term	20,860,274,000	-	-	20,860,274,000
Borrowings	20,860,274,000	-	-	20,860,274,000
Binh Dinh Development Investment Fund - Thi Nai Bridge Project (3)	5,022,493,000	-	-	5,022,493,000
Binh Dinh Development Investment Fund - Zone 7, 8 Bui Thi Xuan (4)	10,841,266,000	-	-	10,841,266,000
Binh Dinh Development Investment Fund - Becamex Industrial Park HTCN Project (5)	4,996,515,000	-	-	4,996,515,000
Total	22,796,091,721	-	5,604,083,600	28,400,175,321

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5.17 Borrowings and finance lease liabilities (Continued)

- (1) ODA loan agreement No. 507V.000.102 dated June 18, 2008 with the Development Bank - Binh Dinh Branch. Loan amount VND 110,046,760,600 , loan term 25 years, loan interest rate 5%/year (including management fee 0.2%), penalty interest 150% of loan interest rate during term. Investment loan for Quy Nhon City Water Supply and Sanitation project;
- (2) ODA loan agreement No. 507V.000.050 dated January 11, 2010 with the Development Bank - Binh Dinh Branch. Loan amount VND 13,708,675,721 , loan term 25 years, loan interest rate 0%/year, management fee 0.2%/year. Investment loan for Quy Nhon City Water Supply and Sanitation project;
- (3) Credit contract No. 03/2017/HDTĐ-QDTPT dated July 6, 2017. Loan amount is VND 11,366,677,000 , loan term is 13 years, from the date of receiving the first loan until the loan is fully paid. Loan interest rate within the term (calculated on the outstanding loan balance within the term): 7%/year. Purpose of use: To invest in and renovate the clean water supply pipeline through Thi Nai Bridge. The collateral is the asset formed from the loan capital.
- (4) Credit contract No. 02/2019/HDTĐ-QDTPT dated September 4, 2019 and appendix No. 02/2021/PLHDTĐ-QDTPT dated May 10, 2021 with Binh Dinh Development Investment Fund. The loan amount is VND 14,733,000,000 , the loan to invest in the Project "Clean water supply system for Bui Thi Xuan Industrial Cluster and households in areas 7 and 8 of Bui Thi Xuan Ward, Quy Nhon City". The loan term is 183 months, the grace period is 2 years, the principal repayment period is 159 months. The loan interest rate is 7%/year. The mortgaged assets are all future assets of the Investment Project to build a clean water supply system for Bui Thi Xuan Industrial Cluster and households in areas 7 and 8 of Bui Thi Xuan Ward, Quy Nhon City.
- (5) Credit Contract No. 02/2021/HDTĐ-QDTPT dated November 26, 2021 with Binh Dinh Development Investment Fund. The loan amount is VND 7,994,415,000, the loan term is 120 months, the grace period is 24 months, the loan interest rate is 7%/year, the principal is paid from December 2024. Project Investment Loan: "Water supply system for Becamex Binh Dinh Industrial Park with a capacity of 2,900m³/day and night. The mortgaged assets are all future assets of the Project to invest in the construction of a water supply system for Becamex Binh Dinh Industrial Park with a capacity of 2,900m³/day and night.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.18 Owners' equity

a. Changes of owners' equity

Unit: VND

	Share capital	Development and Investment Fund	Other capital	Retained profits	Total
As at 01/01/2025	124,108,000,000	45,988,506,197	51,680,338,322	35,904,572,211	257,681,416,730
Profit in the previous year	-	-	-	38,032,120,856	38,032,120,856
Appropriation to the Development Investment Fund for 2024	-	10,771,372,000	-	(10,771,372,000)	-
Appropriation to the Bonus and Welfare Fund for 2024	-	-	-	(11,481,320,211)	(11,481,320,211)
Dividend distribution for 2024 (1)	-	-	-	(13,651,880,000)	(13,651,880,000)
Assets received from the People's Committee of Gia Lai Province	-	-	19,755,933,000	-	19,755,933,000
As at 01/01/2026	124,108,000,000	56,759,878,197	71,436,271,322	38,032,120,856	290,336,270,375
Profit in the this period	-	-	-	21,085,964,003	21,085,964,003
Assets received from the People's Committee of Gia Lai Province (1)	-	-	5,517,910,000	-	5,517,910,000
Payment pursuant to Decision No. 279/QD-TT dated 1 June 2026 of the Gia Lai Provincial Inspectorate	-	-	(21,134,700)	-	(21,134,700)
Dividend distribution for 2025 (2)	-	-	-	-	-
Appropriation to the Bonus and Welfare Fund for 2025 (2)	-	-	-	(11,108,620,856)	(11,108,620,856)
Appropriation to the Development Investment Fund for 2025 (2)	-	11,410,000,000	-	(11,410,000,000)	-
As at 30/6/2026	124,108,000,000	68,169,878,197	76,933,046,622	36,599,464,003	305,810,388,822

(1): Value of fixed assets received by the Company under Decision No. 2525/QD-UBND dated 11 June 2026 of the People's Committee of Gia Lai Province (Details are presented in Note 5.8).

(2) Pursuant to the Resolution of the 2026 Annual General Meeting of Shareholders No. 03/NQ-DHDCD dated 20 April 2026, the Company appropriated profit as follows:

- + Dividend payout for 2025 at a rate of 12,5% of charter capital, equivalent to VND 15,513,500,000 (Dividends have not been recognised as a liability as the Company's Board of Directors has not yet passed a Resolution approving the payment of cash dividends)
- + Development Investment Fund: VND 11,410,000,000;
- + Bonus and Welfare Fund: VND 11,108,620,856.



NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.18 Owners' equity (Continued)

b. Details of owners' equity

	30/6/2026	01/01/2026
	VND	VND
State capital contribution (Development Investment Fund Binh Dinh province)	63,295,080,000	63,295,080,000
Mrs. Nguyen Thi Kim Phuong	11,806,440,000	11,806,440,000
Thuy Anh Water Supply Sewerage Joint Stock Company	30,901,310,000	30,901,310,000
Others	18,105,170,000	18,105,170,000
Total	124,108,000,000	124,108,000,000

c. Capital transactions with shareholders and appropriation of profits and dividends

	For the period	For the period
	ended 30/6/2026	ended 30/6/2025
	VND	VND
Shareholders' capital		
Opening balance	124,108,000,000	124,108,000,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	124,108,000,000	124,108,000,000
Divided, Profits distribution	-	13,651,880,000

d. Shares

	30/6/2026	01/01/2026
	Shares	Shares
Quantity of registered shares	12,410,800	12,410,800
Quantity of issued shares	12,410,800	12,410,800
Common shares	12,410,800	12,410,800
Purchased shares	-	-
Outstanding shares	12,410,800	12,410,800
Common shares	12,410,800	12,410,800
Par value of outstanding shares (VND/ share)	10,000	10,000

For the period ended 30th June 2026

5.19.1 Assets held in custody

Pursuant to document No. 605/UB-CN dated March 28, 2002 on approving the value of water pipes and accessories granted to Phu Phong water plant, now transferred to Binh Dinh Water Supply and Drainage Company, the assets to be kept in custody are detailed as follows:

[illegible]

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.19 Off-balance sheet items in the interim statement of financial position (Continued)

5.19.1 Assets held in custody (Continued)

MS	Materials	Specifications	Status	Unit	Quantity
5	Vertical shaft pump and separate accessories 1. SP pump bearing 2. SP seal 3. SP O-ring 4. Secure plate	Q=180m3/h; H=50;	Normal	Set	3
			Normal	Set	3
			Normal	Set	6
			Normal	Set	3
6	Accessories in set 1. 01 set of meter flange, washer, bolt and nut 2. 1 compound meter with tap 3. 2 electric poles with 23.75m cable 4. 4 M24 size foundation bolts	110KW-380v 1,2kw 110kw 110kwh 45kw-380v 1,2kw 45kw 45kw 45kw-380v	Normal	Set	3
			Normal	Set	1
			Normal	Package	1
			Normal	Package	1
			Normal	Package	1
			Normal	Set	3
			Normal	Piece	3
			Normal	Piece	6
			Normal	Set	12
			Normal	Set	1
			Normal	Package	1
			Normal	Package	1
7	Starter board and 4 foundation bolts 1. SP- Bulb 2. SP- Fuse 3. Clock	110KW-380v 1,2kw 110kw 110kwh 45kw-380v 1,2kw 45kw 45kw 45kw-380v	Normal	Set	3
			Normal	Piece	3
			Normal	Piece	6
			Normal	Set	3
			Normal	Set	5
			Normal	Set	5
			Normal	Piece	5
			Normal	Piece	5
8	Starter board and 4 foundation bolts 1. SP- Bulb 2. SP- Fuse 3. SP- Control panel 4. Clock	110KW-380v 1,2kw 110kw 110kwh 45kw-380v 1,2kw 45kw 45kw 45kw-380v	Normal	Set	5
			Normal	Set	5
			Normal	Piece	5
			Normal	Piece	5

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.19 Off-balance sheet items in the interim statement of financial position (Continued)

5.19.1 Assets held in custody (Continued)

MS	Materials	Specifications	Status	Unit	Quantity
9	Laboratory equipment				
	1. PH test additive type SP		Broken	Set	1
	2. PH meter type SP-PH		Normal	Piece	1
	3. Laboratory equipment in the set		Normal	Piece	1
	- 01 PH meter, Horiba D12		Normal	Set	1
	- 01 conductivity meter, Horiba ES12		Normal	Piece	1
	- 01 turbidity meter Hash, 2100P		Normal	Piece	1
	- 01 microbalance, Pretica 240A		Normal	Piece	1
	- 01 Memmert-SLM 500 steam sterilizer		Normal	Piece	1
	- 01 Stuart-SW-1 test bottle		Normal	Piece	1
	- 01 Memmert-WB-7 conductive water bottle		Normal	Piece	1
	- 01 Bibby clean water supply bottle, D400		Normal	Piece	1
	- 01 Memmert BE 500 drying oven		Normal	Piece	1
	- 02 stirrers with hot plates, PCM, 502-C2		Normal	Piece	1
	- 01 Trutmaure 2340 autoclave		Normal	Piece	2
	- 01 Shibata residual chlorine measuring set		Normal	Piece	1
	- 01 Carbolite CFW furnace 12/5/91		Normal	Piece	1
	- Chemicals		Normal	Piece	1
	- Other consumer materials		Broken	Set	1
			Broken	Set	1

5.19.2 Bad debt resolved

30/6/2026	01/01/2026
VND	VND

Bad debt resolved	
Over 3 years	444,619,535
	444,619,535



NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Revenue from clean water sales	169,227,401,816	141,710,230,104
Revenue from construction	3,476,797,660	4,407,144,310
Total	172,704,199,476	146,117,374,414
Revenue deductions	47,262,897	1,738,704
Total	47,262,897	1,738,704
Revenue from clean water sales	169,226,660,216	141,708,491,400
Revenue from construction	3,430,276,363	4,407,144,310
Total	172,656,936,579	146,115,635,710

6.2 Cost of goods sold

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Cost of clean water sales	116,885,956,091	95,345,750,622
Cost of construction	2,107,102,778	3,212,245,241
Total	118,993,058,869	98,557,995,863

6.3 Financial income

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest income from deposits	1,002,766,078	131,064,140
Total	1,002,766,078	131,064,140

6.4 Financial expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest expenses	867,222,791	841,511,025
Total	867,222,791	841,511,025

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

6.5 Selling expenses and General and administrative expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Selling expenses	17,805,258,147	17,749,450,388
Employee expenses	7,600,229,000	6,939,604,000
Cost of installation and replacement of meter for customers	9,161,599,782	9,684,256,776
Other cash expenses	1,043,429,365	1,125,589,612
General administrative expenses	12,009,246,871	11,277,774,996
Employee expenses	7,814,735,000	7,147,179,000
Office supplies expenses	644,001,325	231,754,919
Amortization and Depreciation expenses	394,406,543	408,744,972
Charges and fee	-	15,620,000
Outsourcing expenses	562,753,440	157,082,273
Other cash expense	2,593,350,563	3,317,393,832
Total	29,814,505,018	29,027,225,384

6.6 Other income/ Other expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Other income		
Revenue from asset leasing	517,053,250	560,507,500
Retained environmental protection fee for domestic wastewater	260,429,074	240,907,949
Liquidation of recovered materials	856,145,455	826,276,364
Retained drainage and wastewater treatment service fee	1,202,029,155	1,005,889,734
Compensation for demolished assets	321,605,000	-
Others	208,345	10,263,260
Total	3,157,470,279	2,643,844,807
Other expenses		
Repair costs of demolished assets	296,301,852	-
Property rental costs	450,252,750	513,011,976
Others	76,652	10,478,621
Total	746,631,254	523,490,597
Other income/Other expenses (Net)	2,410,839,025	2,120,354,210

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

6.7 Current corporate income tax expense

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Total net profit before tax	26,395,755,004	19,940,321,788
<i>Increase/ Decrease adjustment</i>	153,200,000	239,616,000
<i>- Remuneration of Board of Directors and Supervisory Board who do not participate in management</i>	133,200,000	239,616,000
<i>Non-Deductible Expenses</i>	20,000,000	-
Taxable income	26,548,955,004	20,179,937,788
Corporate Income Tax rate	20%	20%
Current corporate income tax expense	5,309,791,001	4,035,987,558

6.8 Basic earnings per share

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND (re-presented)
Profit/(Loss) after corporate income tax	21,085,964,003	15,904,334,230
<i>Increase adjustment</i>	-	-
<i>Decrease adjustment</i>	-	(5,554,310,428)
<i>+ Distracted from bonus and welfare funds (*)</i>	-	(5,554,310,428)
Profits/(Loss) attributable to shareholders holding common shares (VND)	21,085,964,003	10,350,023,802
Weighted average number of common shares outstanding for the period (shares)	12,410,800	12,410,800
Basic earnings per share (VND/share)	1,699	834

(*): As at the date of preparation of the interim financial statements, the Company was not able to reliably estimate the appropriation to the bonus and welfare fund for the interim accounting period ended 30th June 2026, as the General Meeting of Shareholders had not yet determined the appropriation rate for these funds. Excluding the appropriation to the bonus and welfare fund for the interim accounting period ended 30th June 2026, the net profit attributable to ordinary shareholders would decrease, and the basic earnings per share would be reduced accordingly

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For the period ended 30th June 2026

6.8 Basic earnings per share (Continued)

The basic earnings per share for the interim accounting period ended 30th June 2024, have been restated due to the Company's profit distribution in 2026 in accordance with Resolution No. 03/NQ-ĐHĐCĐ dated 20th April 2026, of the Annual General Meeting of Shareholders, under which VND 11,108,620,856 was appropriated to the bonus and welfare fund. Accordingly, in determining the net profit attributable to ordinary shareholders for the purpose of calculating basic earnings per share for the interim accounting period ended 30th June 2025, half of the above appropriation amount was deducted. The basic earnings per share for the interim accounting period ended 30th June 2025, changed as follows:

	For the period ended 30/6/2025 (presented)	For the period ended 30/6/2025 (re-presented)	Difference
Profits after corporate income tax (VND)	15,904,334,230	15,904,334,230	-
<i>Appropriation of bonus welfare fund</i>	-	(5,554,310,428)	(5,554,310,428)
Profits or losses attributable to shareholders holding common shares (VND) (i)	15,904,334,230	10,350,023,802	(5,554,310,428)
Weighted average number of common shares outstanding for the period (shares)	12,410,800	12,410,800	-
Basic earnings per share (VND/share)	1,281	834	(448)

6.9 Production and business expenses by factors

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Raw material expenses	79,539,121,205	61,663,941,592
Employee expenses	29,212,655,750	26,877,556,029
Amortization and Depreciation expenses	27,525,374,566	26,495,482,846
Outsourcing expenses	5,688,235,316	4,952,832,450
Other cash expenses	7,531,456,240	6,584,703,246
Total	149,496,843,077	126,574,516,163

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7. OTHER INFORMATION

7.1 Information of related parties

Related parties:

Related Parties	Relationship
Members of the Board of Directors, Supervisory Board, General Director Board, other managers and close individuals in the family of these members	Significant Influence

During the period, the Company had the following transactions with related parties:

Remuneration of the Board of Directors, Supervisors, Executive Management and others

Related parties	Nature of transactions	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Income of the Boards of Management, Supervisors and Directors and other managers	Remuneration	2,276,468,571	1,758,175,000

In which:

Full name	Title	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Le Thanh Cuong	Chairman (Appointed from 27/6/2025)	441,029,698	264,566,000
Nguyen Van Chau	Chairman (Dismissed from 27/6/2025)	56,160,000	300,017,000
Le Tien Dung	Board Member, Director	378,066,619	285,141,000
Nguyen Nguyen Hoai Vien	Board Member (Appointed from 27/6/2025), Deputy Director	348,784,901	257,505,000
Phan Dinh Tan	Board Member	101,690,756	40,316,470
Ngo Thi Hong Van	Board Member	101,690,756	40,316,470
Tran Nguyen Hanh Lan	Head of the Supervisory Board	392,379,962	263,100,000
Huynh Thi Giao	Supervisory Board Member	86,231,005	31,371,530
Ha Phu Cuong	Supervisory Board Member (Dismissed from 18/11/2025)	-	31,371,530
Tran Anh Tuan	Supervisory Board Member (Appointed from 18/11/2025)	58,725,901	-
Dang Hoang Trung	Chief Accountant	311,708,973	244,470,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7.2 Comparative figures

Comparative figures on the Interim Statement of Financial Position and related notes are taken from the financial statements for the year ended 31st December 2025 which are audited by CPA VIETNAM Auditing Company Limited – A Member of INPACT

Comparative figures in the interim income statement, interim cash flows statement and related notes are taken from the interim financial statements for the period ended 30th June 2025 which are reviewed by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

The Company has applied the guidance set out in Circular No. 99/2025/TT-BTC with effect from 01/01/2026. To ensure the comparability of the information presented in the consolidated financial statements, the Company has restated or reclassified certain items as at 01/01/2026 in the statement of financial position as follows:

	As at 01/01/2026 (re-presented) VND	As at 31/12/2025 (presented) VND	Difference VND
Dividends and profits payable	28,998,750	-	28,998,750
Other short-term payments	10,238,814,795	10,267,813,545	(28,998,750)
Other capital	71,436,271,322	-	71,436,271,322
Funds used for acquisition of fixed assets	-	71,436,271,322	(71,436,271,322)

Preparer



Nguyen Thi Phuong Tra

Chief Accountant



Dang Hoang Trung

Gia Lai, 31 July 2026

**Chairman of the Board
of Directors**



Le Thanh Cuong



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