

INTERIM FINANCIAL STATEMENTS
FIRST 6 MONTHS OF THE FISCAL YEAR
ENDING 31 DECEMBER 2026

**LONG AN WATER SUPPLY
SEWERAGE JOINT STOCK
COMPANY**

**CÔNG TY CỔ PHẦN CẤP
THOÁT NƯỚC LONG AN**

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LONG AN WATER SUPPLY SEWERAGE JOINT STOCK COMPANY

GENERAL INFORMATION

Corporate information

Long An Water Supply Sewerage Joint Stock Company (hereinafter referred to as the “Company”) is a business that was privatized from the state-owned Long An Water Supply One Member Co., Ltd. pursuant to Decision No. 1429/QĐ-UBND dated 24 April 2013, issued by the Long An Provincial People’s Committee. The Company has been operating under Business Registration Certificate No. 1100101500, initially registered on 12 July 2007, and amended for the 7th time on 5 September 2023, issued by the Long An Provincial Department of Planning and Investment (now the Tay Ninh Provincial Department of Finance).

The Company’s business activities are:

- Water extraction, treatment, and supply;
- Inspect physical, chemical, and microbiological parameters of water;
- Consulting, designing, and preparing cost estimates for projects involving the installation of water supply and drainage pipeline systems;
- Bottled drinking water sales;
- Extraction and supply of clean water (in Tan An City and certain industrial zones within the province); production of bottled drinking water;
- Sale of water supply materials and equipment;
- Verification, calibration, adjustment, and testing of measuring instruments (cold water meters);
- Management and installation of water supply and drainage pipeline systems; construction of water supply and drainage systems;
- Electricity generation, transmission, and distribution;
- Well-drilling services;
- Collection of non-hazardous waste (collection of sludge from the water treatment process).

Head office

- Address : 250 Hung Vuong Street, Long An Ward, Tay Ninh Province, Vietnam
- Tel. : 072.3825114
- Fax : 072.3826040

The Company has the following affiliates:

Affiliate	Address
Tan An Water Supply Enterprise	250 Hung Vuong Street, Long An Ward, Tay Ninh Province, Vietnam
Binh Anh Water Supply Enterprise	Hamlet 7, Thu Thua Commune, Tay Ninh Province, Vietnam
Go Den Water Supply Enterprise	311 National Highway 1A, Quarter 10, Ben Luc Commune, Tay Ninh Province, Vietnam

Board of Directors

The members of the Board of Directors during the period and up to the date of this report are as follows:

Full Name	Position	
Mr. Nguyen Bao Tung	Chairman	Reappointed on 25 April 2024
Ms. Truong Ngoc Thuy Trang	Member	Reappointed on 25 April 2024
Mr. Mai Song Hao	Member	Reappointed on 25 April 2024
		Resigned on 28 April 2026
Mr. Tran Tan Loi	Member	Reappointed on 25 April 2024
Mr. Luu Van Can	Member	Reappointed on 25 April 2024
Mr. Nguyen Dinh Tuan	Member	Appointed on 28 April 2026



LONG AN WATER SUPPLY AND SEWERAGE JOINT STOCK COMPANY

GENERAL INFORMATION (continued)

Supervisory Board

The members of the Supervisory Board during the period and up to the date of this report are as follows:

Full Name	Position	
Mr. Cao Duy Thanh	Head of the Supervisory Board	Reappointed on 25 April 2024
Ms. Truong Thi Le Khanh	Member	Reappointed on 25 April 2024
Mr. Nguyen Dinh Tuan	Member	Reappointed on 25 April 2024
Mr. Ho Hien Phuc	Member	Resigned on 28 April 2026 Appointed on 28 April 2026

Board of Management

The members of the Board of Management during the period and up to the date of this report are as follows:

Full Name	Position	
Ms. Truong Ngoc Thuy Trang	General Director	Reappointed on 25 April 2024
Mr. Luu Van Can	Deputy General Director	Reappointed on 25 April 2024
Mr. Nguyen Quoc Phong	Chief Accountant	Reappointed on 25 April 2024

Legal Representative

The Company's legal representative during the period and up to the date of this report is Mr. Nguyen Bao Tung - Chairman.

Auditor

A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.



REPORT OF THE CHAIRMAN AND THE BOARD OF MANAGEMENT

Chairman and the Board of Management of Long An Water Supply Sewerage Joint Stock Company (hereinafter referred to as the “Company”) hereby submits its report together with the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026.

Responsibilities of the Board of Management

The Chairman and the Board of Management is responsible for the preparation of the Interim Financial Statements that give a true and fair view of the Company’s financial position, financial performance, and cash flows for the period. In order to prepare these Interim Financial Statements, the Chairman and the Board of Management must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- State whether applicable accounting standards have been followed or not, and all the differences subject to any material departures are disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements on a going-concern basis, unless it is inappropriate to presume that the Company will continue in business;
- Design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Interim Financial Statements.

The Chairman and the Board of Management hereby ensures that all the proper accounting books of the Company have been fully recorded that disclose with reasonable accuracy at any time the financial position of the Company, and that all the accounting books have been prepared in accordance with the applicable Accounting System. The Board of Management is also responsible for safeguarding the Company’s assets and consequently has taken appropriate measures to prevent and detect fraud and other irregularities.

The Chairman and the Board of Management hereby confirms that the Company has complied with the aforementioned requirements in the preparation of the Interim Financial Statements.

Statement of the Chairman and the Board of Management

In the opinion of The Chairman and the Board of Management, the Interim Financial Statements give true and fair view of the Company’s financial position as of 30 June 2026, and of its financial performance and its cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements.

For and on behalf of the Board of Directors and the Board of Management,


Nguyen Bao Tung
Chairman

Date: 12 August 2026



No. 4.0274/26/TC-AC

REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION
To: SHAREHOLDERS, THE BOARD OF DIRECTORS, AND THE BOARD OF
MANAGEMENT
LONG AN WATER SUPPLY SEWERAGE JOINT STOCK COMPANY

We have reviewed the accompanying Interim Financial Statements of Long An Water Supply Sewerage Joint Stock Company (hereinafter referred to as "the Company"), which were prepared on 12 August 2026, from page 7 to page 44, including the Interim Statement of Financial Position as of 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026, and the Notes to the Interim Financial Statements.

Responsibilities of the Chairman and the Board of Management

The Chairman and the Board of Management of the Company is responsible for the preparation, true and fair presentation of the Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements, and is responsible for such internal control as the Company's the Chairman and the Board of Management determines necessary to enable the preparation and presentation of the Interim Financial Statements to be free from material misstatement due to fraud or error.

Responsibility of the Auditors

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We have conducted the review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not give a true and fair view, in all material respects, of the financial position of Long An Water Supply Sewerage Joint Stock Company as of 30 June 2026, its financial performance and its cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements.



Other matter

The Company's Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2025, and the Financial Statements for the fiscal year ended 31 December 2025, were reviewed and audited by a different audit firm. The auditors of this firm issued a review report on the interim financial information on 14 August 2025, with an unqualified conclusion, and an Auditor's Report on the Financial Statements for the fiscal year ended 31 December 2025, on 29 January 2026, with an unqualified opinion.

A&C Auditing and Consulting Co., Ltd.

Southwest Branch



Nguyen Huu Danh

Partner

Audit Practice Registration Certificate No.: 1242-2023-008-1

Authorized Signatory

Can Tho City, 12 August 2026



LONG AN WATER SUPPLY SEWERAGE JOINT STOCK COMPANY

Address: 250 Hung Vuong Street, Long An Ward, Tay Ninh Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As of 30 June 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	100		62.843.311.839	64.625.217.430
I. Cash and cash equivalents	110		16.713.180.623	19.946.984.886
1. Cash	111	V.1	16.713.180.623	19.946.984.886
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		-	-
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Short-term held-to-maturity investments	123		-	-
4. Provisions for impairment of short-term held-to-maturity investment	124		-	-
5. Other short-term investments	125		-	-
6. Provisions for impairment of other short-term investments	126		-	-
III. Short-term receivables	130		27.869.444.909	19.330.434.906
1. Short-term trade receivables	131	V.2	21.856.958.829	14.999.395.254
2. Short-term advances to suppliers	132	V.3	2.331.229.258	2.658.607.907
3. Short-term intra-company receivables	133		-	-
4. Receivables from construction contracts under percentage of comple	134		-	-
5. Other short-term receivables	135	V.4	3.739.723.645	1.730.898.568
6. Allowance for short-term doubtful debts	136	V.5	(58.466.823)	(58.466.823)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V.6	14.350.226.259	19.543.411.392
1. Inventories	141		19.822.960.359	25.162.757.194
2. Allowance for devaluation of inventories	142		(5.472.734.100)	(5.619.345.802)
V. Current biological assets	150		-	-
1. Short-term livestock intended for one-time harvest	151		-	-
2. Short-term seasonal or one-time harvest crops	152		-	-
3. Provisions for impairment of current biological assets	153		-	-
VI. Other current assets	160		3.910.460.048	5.804.386.246
1. Short-term deferred expenses	161		-	-
2. Deductible VAT	162		3.904.848.937	5 804 386 246
3. Taxes and other receivables from the State	163	V.14	5.611.111	-
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-



LONG AN WATER SUPPLY SEWERAGE JOINT STOCK COMPANY

Address: 250 Hung Vuong Street, Long An Ward, Tay Ninh Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B - NON-CURRENT ASSETS	200		351.218.958.350	346.764.803.198
I. Long-term receivables	210			
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	220		301.233.237.353	316.072.596.456
1. Tangible fixed assets	221	V.7	298.936.300.832	313.793.905.391
- Historical cost	222		749.910.758.734	746.190.859.253
- Accumulated depreciation	223		(450.974.457.902)	(432.396.953.862)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.8	2.296.936.521	2.278.691.065
- Initial cost	228		2.994.286.455	2.896.286.455
- Accumulated amortization	229		(697.349.934)	(617.595.390)
III. Non-current biological assets	230			
1. Bearer animals	231		-	-
a) Immature bearer animals	232		-	-
b) Mature bearer animals	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation	235		-	-
2. Long-term livestock intended for one-time harvest	236		-	-
3. Long-term seasonal or one-time harvest crops	237		-	-
4. Provisions for impairment of non-current biological assets	238		-	-
IV. Investment property	240			
- Historical cost	241		-	-
- Accumulated depreciation	242		-	-
V. Non-current assets in process	250		20.942.388.481	16.608.773.395
1. Long-term work in process	251		-	-
2. Construction in progress	252	V.9	20.942.388.481	16.608.773.395
VI. Long-term financial investments	260			
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		-	-
3. Equity investments in other entities	263		-	-
4. Provisions for impairment of long-term investments in other entities	264		-	-
5. Long-term held-to-maturity investments	265		-	-
6. Provisions for impairment of long-term held-to-maturity investment	266		-	-
VII. Other non-current assets	270		29.043.332.516	14.083.433.347
1. Long-term deferred expenses	271	V.10	29.043.332.516	14.083.433.347
2. Deferred income tax assets	272		-	-
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS	280		414.062.270.189	411.390.020.628



LONG AN WATER SUPPLY SEWERAGE JOINT STOCK COMPANY

Address: 250 Hung Vuong Street, Long An Ward, Tay Ninh Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		171.057.437.031	187.990.925.038
I. Current liabilities	310		106.862.671.193	114.065.076.220
1. Short-term trade payables	311	V.11	76.773.943.276	81.814.199.511
2. Short-term advances from customers	312	V.12	2.308.633.792	1.716.280.100
3. Payables for dividends and profit distributions	313		-	-
4. Short-term taxes and amounts payable to the State budget	314	V.13	2.463.077.404	1.482.677.446
5. Payables to employees	315	V.14	5.333.332.832	7.663.066.107
6. Short-term accrued expenses	316		-	-
7. Short-term intra-company payables	317		-	-
8. Short-term payables relating to construction contracts under percent	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	V.15a,c	4.456.418.589	2.576.362.551
11. Short-term borrowings and financial lease liabilities	321	V.16a,c	15.427.000.000	14.175.000.000
12. Provisions for short-term payables	322		-	-
13. Bonus and welfare fund	323	V.17	100.265.300	4.637.490.505
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
II. Non-current liabilities	330		64.194.765.838	73.925.848.818
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to the State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for working capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338	V.15b,c	9.604.262.000	11.256.344.980
9. Long-term borrowings and financial lease liabilities	339	V.16b,c	54.590.503.838	62.669.503.838
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liability	342		-	-
13. Provisions for long-term payables	343		-	-
14. Science and technology development fund	344		-	-



LONG AN WATER SUPPLY SEWERAGE JOINT STOCK COMPANY

Address: 250 Hung Vuong Street, Long An Ward, Tay Ninh Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		243.004.833.158	223.399.095.590
1. Owner's capital	411	V.18	122.000.000.000	122.000.000.000
- Ordinary shares with voting rights	411a		122.000.000.000	122.000.000.000
- Preferred shares	411b		-	-
2. Share premiums	412		-	-
3. Bond conversion options	413		-	-
4. Other owner's capital	414		-	-
5. Share repurchases	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418	V.18	101.399.095.590	85.041.553.109
9. Other equity funds	419		-	-
10. Retained profit/Accumulated loss	420	V.18	19.605.737.568	16.357.542.481
- Retained profit/Accumulated loss to the end of the previous period	420a		-	16.357.542.481
- Retained profit/Accumulated loss for the current period	420b		19.605.737.568	-
TOTAL LIABILITIES AND OWNER'S EQUITY	440		414.062.270.189	411.390.020.628

Trinh Huynh Thuy Tien
Preparer

Nguyen Quoc Phong
Chief Accountant



Approved on 12 August 2026

Nguyen Bao Tung
Legal Representative



For the first 6 months of the fiscal year ending 31 December 2026

For the first 6 months of the fiscal year ending 31 December 2026

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
1. Revenue from sales of goods and provisions of services	01	VI.1	206.359.348.065	181.688.683.864
2. Revenue deductions	02		-	-
3. Net revenue from sales of goods and provisions of services	10		206.359.348.065	181.688.683.864
4. Cost of sales	11	VI.2	141.201.985.969	125.813.827.739
5. Gross profit from sales of goods and provisions of services	20		65.157.362.096	55.874.856.125
6. Gain/loss on disposal, liquidation of investment properties	21		-	-
7. Financial income	22	VI.3	19.903.534	25.917.957
8. Financial expenses	23	VI.4	2.034.947.053	2.382.994.189
In which: Interest expenses	24		2.034.947.053	2.382.994.189
9. Selling expenses	25	VI.5	27.432.317.786	18.382.490.910
10. General and administrative expenses	26	VI.6	14.110.236.425	10.402.156.933
11. Net operating profit	30		21.599.764.366	24.733.132.050
12. Other income	31	VI.7	1.016.034.630	441.204.101
13. Other expenses	32	VI.8	752.270.584	436.747.514
14. Other profit	40		263.764.046	4.456.587
15. Total accounting profit before tax	50		21.863.528.412	24.737.588.637
16. Current income tax	51	V.13	2.257.790.844	2.557.586.878
17. Deferred income tax	52		-	-
18. Profit after tax	60		19.605.737.568	22.180.001.759
19. Basic earning per share	70	VI.9	1.607	1.818
20. Diluted earnings per share	71	VI.9	1.607	1.818

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Approved on 12 August

Approved on 12 August 2026

Nguyen Bao Tung
Legal Representative



LONG AN WATER SUPPLY SEWERAGE JOINT STOCK COMPANY

Address: 250 Hung Vuong Street, Long An Ward, Tay Ninh Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
I. Cash flows from operating activities				
1. Profit/loss before tax	01		21.863.528.412	24.737.588.637
2. Adjustments for:				
- Depreciation/Amortization of fixed assets and investment properties	02	V.7, V.8	18.657.258.584	17.075.548.970
- Provisions and allowances	03	V.6	(146.611.702)	3.461.600.475
- Exchange gain/loss due to revaluation of monetary items in foreign currencies	04		-	-
- Gain/loss from investing and financing activities	05	VI.3	-	(25.917.957)
- Borrowing costs	06	VI.4	2.034.947.053	2.382.994.189
- Other adjustments	07		-	-
3. Operating profit/loss before movements in working capital	08		42.409.122.347	47.631.814.314
- Increase/decrease of receivables	09		(6.915.732.325)	(2.297.599.428)
- Increase/decrease of inventories	10	V.6	5.339.796.835	(2.566.958.600)
- Increase/decrease of payables	11		12.262.545.307	10.463.228.111
- Increase/decrease of deferred expenses	12	V.10	(14.959.899.169)	(752.572.358)
- Increase/decrease of trading securities	13		-	-
- Interest expenses paid	14	VI.4	(2.034.947.053)	(2.382.994.189)
- Corporate income tax paid	15	V.13	(840.870.583)	(1.513.563.184)
- Other cash inflows	16		-	-
- Other cash outflows	17	V.17	(4.556.455.334)	(2.808.146.000)
Net cash flows generated from/(used in) operating activities	20		30.703.560.025	45.773.208.666
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21	V.3, V.7, V.8, V.9, V.11	(27.110.364.288)	(19.972.411.214)
2. Proceeds from disposals of fixed assets and other non-current assets	22		-	-
3. Cash outflow for lending, buying debt instruments of other entities	23		-	-
4. Cash recovered from lending, selling debt instruments of other entities	24		-	111.181.090
5. Equity investments in other entities	25		-	-
6. Cash recovered from equity investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27		-	25.917.957
Net cash flows generated from/(used in) investing activities	30		(27.110.364.288)	(19.835.312.167)

This statement should be read in conjunction with the Notes to the Interim Financial Statements



LONG AN WATER SUPPLY SEWERAGE JOINT STOCK COMPANY

Address: 250 Hung Vuong Street, Long An Ward, Tay Ninh Province, Vietnam

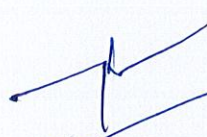
INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Cash Flow Statement (cont.)

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from share issue and owners' contributed capital	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayment for borrowing principal	34	V.16a	(6.827.000.000)	(9.447.000.000)
5. Payment for financial lease principal	35		-	-
6. Dividends and profit paid to the owners	36		-	-
Net cash flows generated from/(used in) financing activities	40		(6.827.000.000)	(9.447.000.000)
Net cash flows during the year	50		(3.233.804.263)	16.490.896.499
Beginning cash and cash equivalents	60	V.1	19.946.984.886	5.409.452.221
Effects of fluctuations in foreign exchange rates	61		-	-
Ending cash and cash equivalents	70	V.1	16.713.180.623	21.900.348.720


Trinh Huynh Thuy Tien
Preparer


Nguyen Quoc Phong
Chief Accountant

Approved on 12 August 2026


Nguyen Bao Tung
Legal Representative



LONG AN WATER SUPPLY SEWERAGE JOINT STOCK COMPANY

Address: 250 Hung Vuong Street, Long An Ward, Tay Ninh Province, Vietnam

INTERIM FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending 31 December 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS

First 6 months of the fiscal year ending 31 December 2026

I. GENERAL INFORMATION

1. Ownership form

Long An Water Supply Sewerage Joint Stock Company (hereinafter referred to as the “Company”) is a joint stock company.

2. Business field

The Company’s business fields include manufacturing, commercial operations, and services.

3. Principal business activities

The Company’s business activities are:

- Water extraction, treatment, and supply;
- Inspect physical, chemical, and microbiological parameters of water;
- Consulting, designing, and preparing cost estimates for projects involving the installation of water supply and drainage pipeline systems;
- Bottled water sales;
- Extraction and supply of clean water (in Tan An City and certain industrial zones within the province); production of bottled drinking water;
- Sale of water supply materials and equipment;
- Verification, calibration, adjustment, and testing of measuring instruments (cold water meters);
- Management and installation of water supply and drainage pipeline systems; construction of water supply and drainage systems;
- Electricity generation, transmission, and distribution;
- Well-drilling services;
- Collection of non-hazardous waste (collection of sludge from the water treatment process).

4. Normal operating cycle

The Company’s normal operating cycle is within 12 months.

5. Company Structure

Affiliates without legal personality

Affiliate	Address
Tan An Water Supply Enterprise	250 Hung Vuong Street, Long An Ward, Tay Ninh Province, Vietnam
Binh Anh Water Supply Enterprise	Hamlet 7, Thu Thua Commune, Tay Ninh Province, Vietnam
Go Den Water Supply Enterprise	311 National Highway 1A, Quarter 10, Ben Luc Commune, Tay Ninh Province, Vietnam

6. Headcount

As of the reporting date, the Company’s headcount is 163 (headcount at the beginning of the year 161).



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Notes to the Interim Financial Statements (cont).

7. Statement of information comparability on the Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period. During the period, the Company adopted the Vietnamese Enterprise Accounting System issued pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025, of the Ministry of Finance ("Circular 99") in place of Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain items in the Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance" and "Previous Period" columns on the Interim Financial Statements have been restated in accordance with the new classifications and terminology of Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owner's equity, and profit after tax.

8. Other information

The Company's shares have been registered for trading on the UPCoM market (Unlisted Public Company Market) of the Hanoi Stock Exchange under the ticker symbol "LAW" pursuant to Decision No. 787 dated 26 November 2015, issued by the Hanoi Stock Exchange. The first trading day was 21 December 2015.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY UNIT

1. Accounting period

The accounting period of the Company is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is the Vietnamese Dong ("VND"), as transactions are primarily conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") and the Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

Adoption of the New Enterprise Accounting Standards

The fiscal year ending 31 December 2026 is the first year in which the Company has applied the Vietnamese Enterprise Accounting System under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to the application of Circular 99 is carried out using the following methods:

- For changes in accounting policies where the Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where the Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.



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With regard to the following changes, Circular 99 does not provide specific conversion guidelines. Consequently, the Company applies a non-retrospective approach to payables for dividends and profit distributions.

The impact of these changes in accounting policies on comparative figures is immaterial.

2. Statement of the compliance with the Accounting Standards and System

The Company's the Chairman and the Board of Management has complied with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Accounting convention

The Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

2. Cash

Cash includes cash on hand and cash in bank.

3. Receivables

Receivables are recognized at their carrying amounts less allowances for doubtful debts.

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

- Trade receivables reflect receivables of a commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables reflect receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- For overdue debts:
 - 30% of the value for receivables overdue from 6 months to less than 1 year.
 - 50% of the value for receivables overdue for 1 year to less than 2 years.
 - 70% of the value for receivables overdue for 2 years to less than 3 years.
 - 100% of the value for accounts receivable overdue for 3 years or more.
- For doubtful debts: Allowance is made on the basis of the estimated loss.

Increases or decreases in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into general and administrative expenses.

4. Inventories

Inventories are stated at the lower of cost and net realizable value.



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Cost of inventories is determined as follows:

- For materials: Costs comprise costs of purchases and other directly attributable costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process: Costs comprise costs of main materials, labor and other directly relevant costs.
- For finished goods: Costs comprise costs of materials, direct labor and directly relevant general manufacturing expenses allocated on the basis of normal operations.

Inventory costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for devaluation of inventories is recognized for each type of inventories or services when their costs exceed their net realizable values. Increases or decreases in the allowance at the end of the accounting period are recognized in the cost of sales.

5. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Financial Statements.

The Company allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating deferred expenses are as follows:

Expenses of fixed asset repairs

Expenses of fixed asset repairs are allocated to expenses using the straight-line method over 3 years.

6. Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation. The historical cost of tangible fixed assets includes all costs incurred by the Company to acquire the fixed asset up to the date the asset is ready for use.

Subsequent costs are added to historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the year. Costs of routine repairs and maintenance of tangible fixed assets are recognized into operation costs in the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and



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Notes to the Interim Financial Statements (cont).

maintaining these fixed assets are recognized as deferred expenses and amortized gradually into operation costs until the next routine repair or maintenance period.

Upon disposal or liquidation of a tangible fixed asset, its initial cost and accumulated depreciation are derecognised, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. The useful life and depreciation method are reviewed at least at the end of every fiscal year and adjusted if necessary. The depreciation periods for various types of tangible fixed assets are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	05-50
Machinery and equipment	03-15
Vehicles	05 - 30
Office equipment	05-10

7. Intangible fixed assets

Intangible fixed assets are presented at their initial cost minus any accumulated amortization. Initial cost of intangible fixed assets includes all costs incurred by the Company to acquire the asset up to the time when it is brought to its working condition for its intended use. Subsequent costs attributable to intangible fixed assets are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of an intangible fixed asset, its initial cost and accumulated amortization are derecognised, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

The useful life and amortization method are reviewed at least at the end of every fiscal year and adjusted if necessary.

The Company's intangible fixed assets include:

Land use rights

Land use right comprises all the actual costs incurred by the Company that are directly attributable to the land in use, including payments made to obtain the land use right, compensation and site clearance costs, land levelling costs, registration fees, etc. Long-term, stable land use rights are not amortized.

Computer software

Costs directly attributable to computer software that is not an integral part of the related hardware are capitalized. The cost of computer software includes all directly attributable costs incurred by the Company up to the date the software is available to use. Computer software programs are amortized on a straight-line basis over 3 to 10 years.



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Other intangible fixed assets

Initial cost of other intangible fixed assets includes all costs incurred by the Company to acquire the asset up to the time when it is brought to its working condition for its intended use. Other intangible fixed assets are amortized using the straight-line method over 5 years.

8. Construction in progress

Construction in progress costs reflect costs directly related to assets under construction and machinery and equipment being installed, including borrowing costs capitalized in accordance with Vietnamese Accounting Standards No. 16- Borrowing Costs ("VAS 16"). These assets are recorded at historical cost and are not depreciated until they are available for use. Upon completion, all costs are transferred to the appropriate asset categories based on their intended use, including tangible fixed assets, intangible fixed assets, investment property or inventories, and depreciation/amortization commences when the assets are available for use.

Costs of upgrades and renovations of fixed assets in progress are accounted for separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Expenses on repairing and maintaining fixed assets periodically during each period to keep the assets operating normally are recognized as production and operating expenses for the period. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, the expenses are recognized as deferred expenses and amortized to operating expenses over the period until the next scheduled repair or maintenance.

9. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables reflect commercial payables arising from transactions involving the purchase of merchandise, services, or assets, where the vendor is an entity independent of the Company.
- Accrued expenses reflect: amounts payable for merchandise and services received from vendors or provided to customers during the period but not yet actually paid due to insufficient supporting documents, records, or accounting records; Payables to employees for vacation pay; and other production and business expenses that must be accrued in advance (such as costs during seasonal production shutdowns and interest expenses payable).
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of merchandise or provisions of services.

Payables and accrued expenses are classified as current or non-current on the Statement of Financial Position based on their remaining maturity as of the end of the accounting period.

10. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Company has no right to refuse its obligation to pay dividends to shareholders under the provisions of securities law and the Company's Articles of Association.



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11. Owner's capital

The contributed capital is recorded according to the actual amounts invested by the shareholders.

12. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and approved by the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained profit that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

13. Recognition of revenue and income

Revenue from sales of merchandise and finished goods

Revenue from sales of merchandise, finished goods shall be recognized when the Company fulfils its contractual obligations upon the transfer of control of goods and finished products to customers and all of the following conditions are satisfied:

- The Company transfers most of the risks and benefits incident to the ownership of merchandise or products to customers.
- The Company no longer retains the continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise, products.
- The amount of revenue can be measured reliably.
- The Company received or shall probably receive the economic benefits associated with sale transactions.
- The costs incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when the Company fulfils its contractual obligations and all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.
- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Revenue from construction contracts

Construction contract is a contract agreed for acquisition of an asset or combined assets closely relevant or mutually dependent on their design, technology, function or basic using purpose.



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Revenue from construction contracts includes the initial amount agreed upon in the contract and adjustments arising during performance that are mutually agreed upon by both parties, including changes in the scope of work, additional requests, early completion bonuses, or compensation for costs incurred in excess of the contract price—provided that these amounts can be reliably determined and are likely to be approved.

When the results of the contract implementation can be estimated reliably:

- For construction contracts in which the contractor is entitled to pay according to construction progress: revenue and expenses relevant to the contracts are recognized to corresponding completed assignment determined by the Company as of the date of the financial statements.
- For construction contract in which the contractor is entitled to pay according to volume of work done: revenue and expenses relevant to the contracts are recognized to corresponding completed assignment determined by the customer and reflected in the invoices.

Increases/Decreases in construction volume, compensations and other receivables are only recognized into revenue when these are mutually agreed with the customer.

When the results of the contract implementation cannot be estimated reliably:

- The revenue is only recognized equivalent to the contract's expenses and the payment is relatively reliable.
- The contract's expenses are only recognized as the expenses when they occur.

When the projected total contract costs exceed the gross revenue, the expected loss is recognized immediately as an expense in the period in which it is identified.

Difference between total accumulated revenue from construction contract recognized and the accumulated amount in the invoice of payment under the contract plan is recognized as receivables or payables under the contract plan.

When the projected total contract costs exceed the gross revenue, the entire projected loss on the contract is recognized immediately as an expense in the period of discovery, regardless of the contract's stage of completion.

Interest

Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

14. Borrowing costs

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing.

Borrowing costs are recognized as an expense during the period when they are incurred, unless they are qualified for capitalized borrowing costs.

Borrowing costs that are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales, are capitalized as part of that asset when it is probable that they will result in future economic benefits to the Company and the borrowing costs can be reliably measured.



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The capitalization of borrowing costs commences when all three of the following conditions are concurrently met:

- Expenditure for the construction or production of the asset have been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its intended use or sale are being undertaken.

Capitalization is suspended during periods when the construction or production process is abnormally interrupted. Capitalization stops when substantially all activities necessary to prepare the asset for its intended use or sale have been completed.

For a specific borrowing for purpose of construction or production of an asset in progress, the capitalized borrowing costs are the actual borrowing costs incurred, less any investment income on the temporary investment of those borrowings.

In the event that general borrowings are partly used for the construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings outstanding during the period, except for borrowings made specifically for the purpose of obtaining an asset.

15. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Company recognizes revenue, it shall recognize the cost corresponding to generating that revenue. Such cost included those incurred in the period in which the revenue was generated together with cost incurred in the previous periods or accrued expenses related to the revenue generated in that period. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of Vietnamese Accounting Standards in order to guarantee that transactions can be fairly and truly reflected.

16. Corporate income tax

The Company's corporate income tax accounting policy is implemented in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/NĐ-CP dated 15 November 2025, issued by the Government, which provides detailed regulations on certain provisions of the Corporate Income Tax Law, guidance documents from the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current corporate income tax

Current income tax includes the tax amount computed based on the assessable income during the period and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.



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On a quarterly basis, the Company determines and recognizes the provisional corporate income tax payable based on the tax return. At the end of the fiscal year, the Company determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expense.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the period when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Statement of Financial Position, the Company offsets deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
 - The same taxable subjects; or
 - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

17. Related Parties

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.



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Related parties of the Company include:

- The parent company.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, including members of the Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, manage and control the Company's operations, including the members of the Board of Management, the Supervisory Board, other management members and their close family members.
- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by key management personnel or major shareholders of the Company and entities that share key management personnel with the Company.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Company, including the individual's parents, spouse, children and siblings.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

18. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business field and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business field. The Company's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments.
- The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The segment's total assets account for 10% or more of the total assets of all segments.



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The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Financial Statements of the Company.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM FINANCIAL STATEMENTS**1. Cash**

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash on hand	603.229.465	363.199.846
Cash in bank	16.109.951.158	19.583.785.040
- Viet Nam Joint Stock Commercial Bank for Industry and Trade (VietinBank)	2.108.206.020	9.025.616.691
- Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)	12.248.654.117	9.184.867.735
- Other banks and organizations	1.753.091.021	1.373.300.614
Total	<u>16.713.180.623</u>	<u>19.946.984.886</u>

2. Short-term trade receivables

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Carrying amount</u>	<u>Allowances</u>	<u>Carrying amount</u>	<u>Allowances</u>
<i>Receivables from related parties</i>	<i>1.382.955.660</i>	<i>-</i>	<i>177.802.020</i>	<i>-</i>
Biwase Long An Water Joint Stock Company	1.382.955.660	-	177.802.020	-
<i>Receivables from other customers</i>	<i>20.474.003.169 (58.466.823)</i>	<i>14.821.593.234 (58.466.823)</i>		
Trade receivables from water customers	19.618.535.908 (58.466.823)	12.264.205.585 (58.466.823)		
Other customers	855.467.261	-	2.557.387.649	-
Total	<u>21.856.958.829 (58.466.823)</u>	<u>14.999.395.254 (58.466.823)</u>		

3. Short-term advances to suppliers

	<u>Ending balance</u>	<u>Beginning balance</u>
Xuan Thao Real Estate Joint Stock Company	238.857.000	238.857.000
Nam Bo Environment and Construction Consulting Joint Stock Company	-	993.639.583
Other suppliers	2.092.372.258	1.426.111.324
Total	<u>2.331.229.258</u>	<u>2.658.607.907</u>

In which, the advance for the acquisition and construction of fixed assets totaled VND 2.080.158.234 (beginning balance: VND 2.370.036.883).



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Notes to the Interim Financial Statements (cont).**4. Other short-term receivables**

	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
Mr. Nguyen Hoang Nam - advance payment for project implementation	600.000.000	-	-	-
Mr. Pham Ngoc Kha - advance payment for project implementation	1.000.000.000	-	-	-
Amounts due from employees - business trip advances	528.482.500	-	847.620.000	-
Mortgages and deposits	358.427.944	-	-	-
Environmental protection fees receivable	623.240.199	-	284.353.463	-
Personal income tax receivable from employees	610.342.873	-	597.643.158	-
Bonus fund with excess expenditures awaiting replenishment (see Note No. V.18)	19.230.129	-	-	-
Other short-term receivables	-	-	1.281.947	-
Total	3.739.723.645	-	1.730.898.568	-

5. Doubtful debts

	Ending balance			Beginning balance		
	Overdue period	Original amount	Recoverable amount	Overdue period	Original amount	Recoverable amount
Water charges receivables – other customers	Over 3 years	58.466.823	-	Over 3 years	58.466.823	-
Total		58.466.823	-		58.466.823	-

There were no changes in the allowance for doubtful debts during the period.

6. Inventories

	Ending balance		Beginning balance	
	Costs	Allowances	Costs	Allowances
Materials and supplies	19.631.869.584	(5.472.734.100)	24.359.837.324	(5.619.345.802)
Work-in-process	191.090.775	-	802.919.870	-
Total	19.822.960.359	(5.472.734.100)	25.162.757.194	(5.619.345.802)

The value of stagnant, slow-moving and deteriorated finished goods inventories with no possibility of being sold as at the end of the accounting period was VND 7.514.984.485 (at the beginning of the year: VND 7.661.596.187).



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Notes to the Interim Financial Statements (cont).

Changes in allowances for devaluation of inventories are as follows:

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	5.619.345.802	3.041.586.385
Additional provision for losses	-	3.701.675.810
Reversal of provisions	(146.611.702)	(240.075.335)
Ending balance	<u>5.472.734.100</u>	<u>6.503.186.860</u>

7. Tangible fixed assets

	<u>Buildings and structures</u>	<u>Machinery and equipment</u>	<u>Vehicles</u>	<u>Office equipment</u>	<u>Total</u>
Historical cost					
Beginning balance	218.224.913.978	36.901.734.876	487.012.868.727	4.051.341.672	746.190.859.253
Acquisition during the period	-	-	3.462.443.925	257.455.556	3.719.899.481
Ending balance	<u>218.224.913.978</u>	<u>36.901.734.876</u>	<u>490.475.312.652</u>	<u>4.308.797.228</u>	<u>749.910.758.734</u>
<i>In which:</i>					
Assets fully depreciated but still in use	47.392.102.157	32.789.367.054	57.556.044.407	3.004.920.672	140.742.434.290
Assets waiting for liquidation	-	-	-	-	-
Accumulated depreciation					
Beginning balance	191.696.561.425	34.664.295.548	202.218.850.789	3.817.246.100	432.396.953.862
Depreciation during the period	4.764.015.828	240.871.778	13.396.780.536	175.835.898	18.577.504.040
Ending balance	<u>196.460.577.253</u>	<u>34.905.167.326</u>	<u>215.615.631.325</u>	<u>3.993.081.998</u>	<u>450.974.457.902</u>
Carrying value					
Beginning balance	26.528.352.553	2.237.439.328	284.794.017.938	234.095.572	313.793.905.391
Ending balance	<u>21.764.336.725</u>	<u>1.996.567.550</u>	<u>274.859.681.327</u>	<u>315.715.230</u>	<u>298.936.300.832</u>
<i>In which:</i>					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

Certain tangible fixed assets with carrying values of VND 132.106.248.850 have been mortgaged to secure for borrowings from Tay Ninh Provincial Development Investment Fund (see Note No V.16b).

The list of tangible fixed assets as of the end of the accounting period is as follows:

	<u>Historical cost</u>	<u>Accumulated depreciation</u>	<u>Carrying value</u>
Tan An Groundwater Treatment Plant with a capacity of 15.000 m ³ /day	139.293.972.734	129.545.011.888	9.748.960.846
Other tangible fixed assets	610.616.786.000	321.429.446.014	289.187.339.986
Total	<u>749.910.758.734</u>	<u>450.974.457.902</u>	<u>298.936.300.832</u>

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements.



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Notes to the Interim Financial Statements (cont).**8. Intangible fixed assets**

	Land use rights	Computer software	Other intangible fixed assets	Total
Initial cost				
Beginning balance	1.477.835.000	1.379.651.455	38.800.000	2.896.286.455
Acquisition during the period	-	98.000.000	-	98.000.000
Ending balance	1.477.835.000	1.477.651.455	38.800.000	2.994.286.455
<i>In which:</i>				
Assets fully amortized but still in use	-	525.106.000	38.800.000	563.906.000
Assets waiting for liquidation	-	-	-	-
Amortization				
Beginning balance	-	578.795.390	38.800.000	617.595.390
Amortization during the period	-	79.754.544	-	79.754.544
Ending balance	-	658.549.934	38.800.000	697.349.934
Carrying value				
Beginning balance	1.477.835.000	800.856.065	-	2.278.691.065
Ending balance	1.477.835.000	819.101.521	-	2.296.936.521
<i>In which:</i>				
Assets temporarily not in use	-	-	-	-
Assets waiting for liquidation	-	-	-	-

The list of intangible fixed assets as of the end of the accounting period is as follows:

	Initial cost	Accumulated amortization	Carrying value
Land use rights for the Tan An Water Treatment Plant	1.477.835.000	-	1.477.835.000
Electronic contract software	310.000.000	46.499.994	263.500.006
Firewall equipment	544.545.455	77.143.940	467.401.515
Other intangible fixed assets	661.906.000	573.706.000	88.200.000
Total	2.994.286.455	697.349.934	2.296.936.521



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9. Construction in progress

	Beginning balance	Expenses incurred during the period	Transferred to deferred expenses	Other reductions	Ending balance
Construction in progress	16.608.773.395	4.180.574.525	-	(1.634.512.536)	19.154.835.384
HDPE D315 Water Transmission Pipeline Project on Provincial Road 826 (Section from Cau Tram Industrial Park to the Ben Luc-Long Thanh Highway)	3.730.561.502	-	-	-	3.730.561.502
Tan An Water Supply Plant Filter Backwash Water Recovery and Treatment System Project	9.829.426.411	-	-	-	9.829.426.411
Nguyen Van Qua Water Supply Pipeline Project (Section from Tu Phuong Industrial Park to Overpass No. 8)	-	2.406.423.005	-	-	2.406.423.005
Other projects	3.048.785.482	1.774.151.520	-	(1.634.512.536)	3.188.424.466
Expenses on repairing and maintaining fixed assets periodically	-	22.624.299.378	(18.574.743.416)	(2.262.002.865)	1.787.553.097
Repairs to fixed assets	-	22.624.299.378	(18.574.743.416)	(2.262.002.865)	1.787.553.097
Total	16.608.773.395	26.804.873.903	(18.574.743.416)	(3.896.515.401)	20.942.388.481

10. Long-term deferred expenses

	Ending balance	Beginning balance
Expenses on repairing and maintaining fixed assets	29.043.332.516	14.083.433.347
Total	29.043.332.516	14.083.433.347

11. Short-term trade payables

	Ending balance	Beginning balance
Payables to related parties	49.774.041.271	36.127.816.344
Biwase Long An Water Joint Stock Company	49.774.041.271	36.127.816.344
Payables to other suppliers	26.999.902.005	45.686.383.167
N.T.P Co., Ltd.	124.113.600	16.974.127.800
DNP Holding Joint Stock Company	3.539.436.088	1.640.712.777
Saigon Valve Company Limited	3.217.544.000	1.576.800.000
Other suppliers	20.118.808.317	25.494.742.590
Total	76.773.943.276	81.814.199.511

In which, trade payables to suppliers for the acquisition and construction of fixed assets totaled VND 13.695.282.089 (the beginning balance: VND 32.944.010.459).

The Company has no other overdue trade payables.



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Notes to the Interim Financial Statements (cont).**12. Short-term advances from customers**

	Ending balance	Beginning balance
Yuan Hone Construction Development Co., Ltd.	755.000.000	755.000.000
Xuan Thao Real Estate Joint Stock Company	-	727.607.100
DB Investment and Development Company Limited	313.246.623	-
Thu Thua Industrial Park and Urban Development Joint Stock Company	356.951.600	-
Other customers	883.435.569	233.673.000
Total	2.308.633.792	1.716.280.100

13. Taxes and other obligations to the State Budget

	Beginning balance		Transactions during the period		Ending balance	
	Payable	Receivable	Amount payable	Amount paid	Payable	Receivable
VAT on local sales	-	-	266.667	(5.877.778)	-	5.611.111
Corporate income tax	828.574.202	-	2.257.790.844	(840.870.583)	2.245.494.463	-
Personal income tax	515.886.624	-	1.098.157.902	(1.593.322.115)	20.722.411	-
Natural resource tax	138.216.620	-	1.234.288.345	(1.175.644.435)	196.860.530	-
Fees, legal fees, and other duties	-	-	356.771.280	(356.771.280)	-	-
Total	1.482.677.446	-	4.947.275.038	(3.972.486.191)	2.463.077.404	5.611.111

Value-Added Tax

The company pays value-added tax using the credit method. The tax rates applied are as follows:

- Drinking water : 5%
- Construction, installation, and other services : 10%

From 01 January 2026 to 30 June 2026, the Company is entitled to value-added tax rate of 8% for some goods and services that are currently applied the tax rate of 10% as prescribed in Clauses 1 and 2, Article 1, Decree No. 174/2025/NĐ-CP dated 30 June 2025 of the Government.

Corporate income tax

Pursuant to Circular No. 20/2026/TT-BTC dated 12 March 2026, issued by the Ministry of Finance, which provides detailed regulations on certain provisions of the Corporate Income Tax Law and Decree No. 320/2025/NĐ-CP dated 15 December 2025, issued by the Government, which details certain provisions and measures to organize and guide the implementation of the Corporate Income Tax Law, the Company is subject to a 10% corporate income tax rate on income from the production and supply of clean water (income from activities in the socialization sector).

Income from other activities is subject to corporate income tax at a rate of 20% (the corporate income tax rate for the same period in the previous year was 20%).

The estimated corporate income tax payable for the period is as follows:



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	Cumulative from the beginning of the year	
	Current year	Previous year
Total accounting profit before tax	21.863.528.412	24.737.588.637
Increases/(decreases) of accounting profit to determine taxable income:		
• Increases	2.001.874	-
• Decreases	-	-
Taxable income/Assessable income	21.865.530.286	24.737.588.637
In which		
- Income from clean water operations	21.206.559.543	23.899.308.495
- Income from other operations	658.970.743	838.280.142
Corporate income common tax rate	20%	20%
Corporate income tax payable at common tax rate	4.373.106.057	4.947.517.727
Differences due to the application of rate other than common tax rate	(2.120.655.954)	(2.389.930.850)
Adjustments of corporate income tax of the previous years	5.340.741	-
Total corporate income tax payable	2.257.790.844	2.557.586.878

Determination of corporate income tax liability of the Company is based on currently applicable regulations on tax. However, these regulations may change from time to time, and tax regulations applicable to different types of transactions may be interpreted in different ways. Therefore, the tax amounts presented in the interim Financial Statements can be changed upon inspection by the tax authorities.

Natural resource tax

The Company is required to pay natural resource tax on natural resource extraction activities for the production of clean water, with the taxable value and tax rate as follows:

	Taxable value (VND/m ³)	Tax rate
• Surface water	3.500	1%
• Ground water	6.000	5%

Fees, legal fees, and other duties

The Company has declared and paid these amounts in line with the prevailing regulations.

14. Payables to employees

This item reflects salaries payable to employees.

15. Other payables**15a. Other short-term payables**

	Ending balance	Beginning balance
Payables to related party	850.000.000	850.000.000
Tay Ninh Provincial People's Committee – Payable for handover of fixed assets (*)	850.000.000	850.000.000

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements.



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Notes to the Interim Financial Statements (cont).

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Other payables to other organizations and individuals</i>	3.606.418.589	1.726.362.551
Environmental protection fees payable	1.905.247.035	766.362.551
Receipt of short-term deposits, mortgages	1.170.000.000	960.000.000
Other short-term payables	531.171.554	-
Total	4.456.418.589	2.576.362.551

15b. Other long-term payables

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related party</i>	9.604.262.000	10.454.262.000
Tay Ninh Provincial People's Committee – Payable for the handover of fixed assets (*)	9.604.262.000	10.454.262.000
<i>Other payables to other organizations and individuals</i>	-	802.082.980
Other long-term payables	-	802.082.980
Total	9.604.262.000	11.256.344.980

- (*) Must repay the State budget in accordance with Decision No. 1599/QĐ-UBND dated 11 May 2020, of the Long An Provincial People's Committee (now the Tay Ninh Provincial People's Committee) regarding the handover of the Binh Duc - Thanh Hoa - Thanh Loi Water Supply Pipeline Project to the management company.

15c. Overdue debts

The Company has no other overdue payables.

16. Borrowings**16a. Short-term borrowings**

	<u>Ending balance</u>	<u>Beginning balance</u>
Current portions of long-term borrowings from other organizations (see Note V.17b)	15.427.000.000	14.175.000.000
Total	15.427.000.000	14.175.000.000

The Company is capable of repaying its short-term borrowings.

Details of short-term borrowings are as follows:

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	14.175.000.000	13.329.000.000
Transfer from long-term borrowings	8.079.000.000	6.557.000.000
Amount repaid	(6.827.000.000)	(9.447.000.000)
Ending balance	15.427.000.000	10.439.000.000



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Notes to the Interim Financial Statements (cont).**16b. Long-term borrowings**

	Ending balance	Beginning balance
Borrowing from the Vietnam Development Bank (VDB) – Operation Center II ⁽ⁱ⁾	9.673.076.838	12.888.076.838
Borrowing from the Tay Ninh Province Investment and Development Fund ⁽ⁱⁱ⁾	44.917.427.000	49.781.427.000
Total	54.590.503.838	62.669.503.838

The Company is capable of repaying its long-term borrowings.

- (i) Borrowing from the Vietnam Development Bank (VDB) – Operation Center II under Credit Agreement No. 01/TDNN.2004 dated 22 March 2004, for investment in the Tan An Town Underground Water Treatment Plant project, with an interest rate of 4,8%/year, a borrowing term of 25 years, and a grace period of 7 years. The borrowing principal is repaid in installments on 31 March and 30 September of each year, with the first principal payment due on 31 March 2011. This borrowing is unsecured.
- (ii) Borrowings from the Tay Ninh Provincial Investment and Development Fund under the following credit agreements:
- Credit Agreement No. 09/2020.HĐTD dated 28 August 2020: a borrowing to invest in the project to relocate and upgrade the D200 clean water supply line to D400 along Provincial Road 818, from the Long Hau Industrial Park – Hoa Binh to the MT-LAND residential area, with a borrowing interest rate of 6,3%/year (5,8%/year during the period), a borrowing term of 10 years, a grace period of 1 year from the first disbursement, quarterly principal and interest payments, and the first principal repayment due on 30 June 2022. This borrowing is secured by a mortgage on assets created from the borrowing proceeds and the Company's tangible fixed assets (see Note No. V.7).
 - Credit Agreement No. 04/2022.HĐTD dated 27 June 2022: a borrowing for the construction of HDPE water supply pipelines along Provincial Roads 833C and 833, with an interest rate of 6,3%/year (5,8%/year during the period), A borrowing term of 10 years, a grace period of 1 year from the first disbursement, quarterly principal and interest payments, and the first principal repayment due on 18 December 2023. This borrowing is secured by a mortgage on assets created from the borrowing proceeds and the Company's tangible fixed assets (see Note No. V.7).
 - Credit Agreement No. 05/2022.HĐTD dated 29 July 2022: a borrowing to finance the construction of a water supply pipeline in Binh Thanh Commune and the surrounding areas of Thu Thua District, Long An Province, with an interest rate of 6,3%/year (5,8%/year during the period), a borrowing term of 8 years, a grace period of 1 year from the first disbursement, quarterly principal and interest payments, and the first principal repayment due on 18 December 2023. This borrowing is secured by a mortgage on assets created from the borrowing proceeds and the Company's tangible fixed assets (see Note No. V.7).
 - Credit Agreement No. 12/2022.HĐTD dated 18 October 2022: a borrowing for investment in the construction of a water distribution pipeline and related services for the communes of Thanh Duc, My Yen, Phuoc Loi, Tan Buu, and the surrounding areas of Ben Luc District, Long An Province, with a borrowing interest rate of 6,3%/year (5,8%/year during the period), a borrowing term of 10 years, a grace period of 1 year from the first disbursement, quarterly principal and interest



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payments, and the first principal repayment due on 15 March 2024. This borrowing is secured by a mortgage on assets created from the borrowing proceeds and the Company's tangible fixed assets (see Note No. V.7).

- Credit Agreement No. 13/2022.HĐTD dated 10 November 2022: a borrowing to invest in the construction of a clean water supply pipeline for residents along Provincial Road 818 and the road running alongside the Thu Thua Canal (Nha Dai Hamlet), Thu Thua Town, Thu Thua District, Long An Province, with an interest rate of 6,3%/year (5,8%/year during the period), a borrowing term of 10 years, a grace period of 1 year from the first disbursement, quarterly principal and interest payments, and the first principal repayment due on 15 March 2024. This borrowing is secured by a mortgage on assets created from the borrowing proceeds and the Company's tangible fixed assets (see Note No. V.7).
- Credit Agreement No. 01/2023.HĐTD dated 10 March 2023: Borrowing for the construction of an HDPE D250 water supply pipeline along Provincial Road 835 (section from the intersection with National Highway 1 to Kenh Sau Met Road) with an interest rate of 6,3%/year (5,8%/year during the period), a borrowing term of 7 years, a grace period of 1 year from the first disbursement, quarterly principal and interest payments, and the first principal repayment due on 21 June 2024. This borrowing is secured by a mortgage on assets created from the borrowing proceeds and the Company's tangible fixed assets (see Note No. V.7).
- Credit Agreement No. 03/2023.HĐTD dated 8 September 2023: a borrowing to finance the construction of a clean water pipeline system for Ward 5, Nhon Trach Trung Commune, Tan An City, Long An Province, with an interest rate of 6,3%/year (5,8%/year during the period), A borrowing term of 7 years, a grace period of 1 year from the first disbursement, quarterly principal and interest payments, and the first principal repayment due on December 16, 2024. This borrowing is secured by a mortgage on assets created from the borrowing proceeds and the Company's tangible fixed assets (see Note No. V.7).
- Credit Agreement No. 01/2024.HĐTD dated January 24, 2024: Borrowing for the construction of an HDPE D400 and D315 water transmission pipeline along Provincial Road 826 (the section from the boundary of Tan Trach to the gate of Cau Tram Industrial Park) with a borrowing interest rate of 6,3% /year (5,8% /year during the period), a borrowing term of 7 years, a grace period of 1 year from the first disbursement, quarterly principal and interest payments, and the first principal repayment due on 16 December 2024. This borrowing is secured by a mortgage on assets created from the borrowing proceeds and the Company's tangible fixed assets (see Note No. V.7).
- Credit Agreement No. 04/2024.HĐTD dated 10 July 2024: a borrowing for the construction of the D400 HDPE water transmission pipeline project, D225 bypass route of National Highway 1, with an interest rate of 6,3%/year (5,8%/year during the period), a borrowing term of 7 years, a grace period of 0.5 years from the first disbursement, quarterly principal and interest payments, and the first principal repayment due on June 23, 2025. This borrowing is secured by a mortgage on assets created from the borrowing proceeds and the Company's tangible fixed assets (see Note No. V.7).
- Credit Agreement No. 10/2025.HĐTD dated 2 October 2025: The borrowing is intended to finance the construction of the DT835D water supply pipeline project (the section from Provincial Road 835C to Provincial Road 835) and Provincial Road 830 (the section from Provincial Road 833B to the access road to Ba Ve Hamlet), with an interest rate of 6,3%/year (5,8%/year during the period), a borrowing term of 10 years, a grace period of 1 year from the first disbursement, quarterly principal and interest payments, and the first principal repayment due on 25 December 2026. This



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borrowing is secured by a mortgage on assets created from the borrowing proceeds and the Company's tangible fixed assets (see Note No. V.7).

- Credit Agreement No. 11/2025.HĐTD dated 2 October 2025: a borrowing for investment in the construction of the Phuoc Van–Long Hoa and Phuoc Van–Long Khe water supply pipeline projects, with an interest rate of 6,3%/year (5,8%/year during the period), a borrowing term of 10 years, a grace period of 1 year from the first disbursement, quarterly principal and interest payments, and the first principal repayment due on 25 December 2026. This borrowing is secured by a mortgage on assets created from the borrowing proceeds and the Company's tangible fixed assets (see Note No. V.7).
- Credit Agreement No. 13/2025.HĐTD dated 2 October 2025: a borrowing to finance the construction of the water supply pipeline project along Provincial Road 830B and Provincial Road 833B in Can Duoc District, Long An Province, with an interest rate of 6,3%/year (5,8%/year during the period), a borrowing term of 9 years, a grace period of 1 year from the first disbursement, with the borrowing amount repaid quarterly, and the first principal repayment due on 25 December 2026. This borrowing is secured by a mortgage on assets created from the borrowing proceeds and the Company's tangible fixed assets (see Note No. V.7).

The repayment schedule for long-term borrowings is as follows:

	Total debts	1 year or less	More than 1 year to 5 years	More than 5 years
Ending balance				
Long-term borrowings from bank	16.103.076.838	6.430.000.000	9.673.076.838	-
Long-term borrowings from other organizations	53.914.427.000	8.997.000.000	35.399.427.000	9.518.000.000
Total	70.017.503.838	15.427.000.000	45.072.503.838	9.518.000.000
Beginning balance				
Long-term borrowings from bank	19.318.076.838	6.430.000.000	12.888.076.838	-
Long-term borrowings from other organizations	57.526.427.000	7.745.000.000	41.226.427.000	8.555.000.000
Total	76.844.503.838	14.175.000.000	54.114.503.838	8.555.000.000

Details of changes in long-term borrowings during the period are as follows:

	Current Period	Previous Period
Beginning balance	62.669.503.838	58.708.503.838
Transfer to short-term borrowings	(8.079.000.000)	(6.557.000.000)
Ending balance	54.590.503.838	52.151.503.838

16c. Overdue borrowings

The Company has no overdue borrowings.



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Notes to the Interim Financial Statements (cont).**17. Bonus and welfare fund**

	<u>Beginning balance</u>	<u>Disbursement during the period</u>	<u>Ending balance</u>
Bonus Fund	1.510.391.871	(1.529.622.000)	(19.230.129)
Welfare Fund	3.127.098.634	(3.026.833.334)	100.265.300
Total	4.637.490.505	(4.556.455.334)	81.035.171

The excess expenditures of the bonus fund are presented under item "Other short-term receivables" (see Note No. V.4).

18. Owner's equity**18a. Statement of changes in owner's equity**

Information on changes in owner's equity is presented in the attached Appendix.

18b. Details of owner's capital

	<u>Ending balance</u>	<u>Beginning balance</u>
Tay Ninh Provincial People's Committee	73.200.000.000	73.200.000.000
Binh Duong Water - Environment Corporation - Joint Stock Company	46.437.400.000	46.437.400.000
Other shareholders	2.362.600.000	2.362.600.000
Total	122.000.000.000	122.000.000.000

18c. Shares

	<u>Ending balance</u>	<u>Beginning balance</u>
Number of shares registered to be issued	12.200.000	12.200.000
Number of shares sold to the public	12.200.000	12.200.000
- Common shares	12.200.000	12.200.000
- Preferred shares	-	-
Number of shares repurchased	-	-
- Common shares	-	-
- Preferred shares	-	-
Number of outstanding shares	12.200.000	12.200.000
- Common shares	12.200.000	12.200.000
- Preferred shares	-	-

Par value per outstanding share: VND 10.000.

18d. Profit distribution

During the period, the Company distributed its 2025 profits in accordance with Resolution No. 21NQCN-ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders, dated 28 April 2026, as follows:



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Notes to the Interim Financial Statements (cont).

	Amount distributed	Amount set aside in the previous year	Amount set aside this period
• Appropriation for investment and development fund	25.279.838.378	8.922.295.897	16.357.542.481
• Appropriation for bonus and welfare fund	4.461.147.950	4.461.147.950	-
• Other deductions	96.000.000	96.000.000	-

19. Off-statement of interim financial position items

Pledged and mortgaged assets

	Book Value		Term of pledge or mortgage	Pledgee or mortgagee
	Ending balance	Beginning balance		
<i>Tangible fixed assets (see Note No. V.7)</i>	<i>132.106.248.850</i>	<i>137.869.506.646</i>		
Other tangible fixed assets	132.106.248.850	137.869.506.646	From 7 to 10 years	Tay Ninh Provincial Development Investment Fund
Total	132.106.248.850	137.869.506.646		

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT

1. Revenue from sales of goods and provisions of services

1a. Gross revenue

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from water supply	199.262.622.111	173.657.479.213
Revenue from pipeline installation	7.021.726.730	7.966.190.173
Revenue from provisions of services	74.967.374	65.014.478
Other revenues	31.850	-
Total	206.359.348.065	181.688.683.864

1b. Revenue from sales of goods and provisions of services to related parties

The sales and services transactions with related parties are disclosed in Note No. VII.1b.

2. Cost of sales

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of water supply	135.386.562.378	116.052.983.911
Cost of pipeline installation	5.962.035.293	6.299.243.353
Allowance for/(reversal of) devaluation of inventories	(146.611.702)	3.461.600.475
Total	141.201.985.969	125.813.827.739



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Notes to the Interim Financial Statements (cont).**3. Financial income**

	Accumulated from the beginning of the year	
	Current year	Previous year
Demand deposit interest	19.903.534	14.841.713
Term deposit interest	-	11.076.244
Total	19.903.534	25.917.957

4. Financial expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Borrowing costs - interest expenses	2.034.947.053	2.382.994.189
Total	2.034.947.053	2.382.994.189

5. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	6.100.358.341	5.824.932.065
Tools, supplies	14.464.033.432	9.938.428.067
Expenses for external services	6.007.698.392	56.130.778
Other expenses	860.227.621	2.563.000.000
Total	27.432.317.786	18.382.490.910

6. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	6.703.674.406	5.192.178.597
Depreciation/(amortization) of fixed assets	72.247.214	-
Expenses for external services	6.784.539.995	5.209.978.336
Other expenses	549.774.810	-
Total	14.110.236.425	10.402.156.933

7. Other income

	Accumulated from the beginning of the year	
	Current year	Previous year
Retained income from environmental protection fees	990.019.244	436.173.630
Other income	26.015.386	5.030.471
Total	1.016.034.630	441.204.101

8. Other expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of organizing environmental protection fee collection	750.134.432	436.675.000
Other expenses	2.136.152	72.514
Total	752.270.584	436.747.514

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements.



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Notes to the Interim Financial Statements (cont).**9. Earnings per share****9a. Basic/diluted earnings per share**

	Accumulated from the beginning of the year	
	Current year	Previous year
Accounting profit after corporate income tax	19.605.737.568	22.180.001.759
Profit used to calculate basic/diluted earnings per share	19.605.737.568	22.180.001.759
The average number of ordinary shares outstanding during the year	12.200.000	12.200.000
Basic/diluted earnings per share	1.607	1.818

9b. Other information

There is no transaction over the common share or potential common share from the balance sheet date until the date of these Interim Financial Statements.

10. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of materials and supplies	31.543.896.168	26.204.284.073
Labor costs	23.366.612.815	19.714.358.827
Depreciation/(amortization) of fixed assets	18.657.258.584	17.075.548.970
Expenses for external services	105.712.335.251	83.181.770.619
Other expenses	3.464.437.362	8.422.513.093
Total	182.744.540.180	154.598.475.582

VII. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM STATEMENT OF CASH FLOWS**Non-cash transactions affecting the Statement of cash flows in the future**

During the period, the Company acquired certain fixed assets by assuming liabilities with a total value of VND 13.695.282.089.

VIII. OTHER DISCLOSURES**1. Transactions and balances with related parties**

The Company's related parties include key management personnel, their related individuals and other related parties.

1a. Transactions and balances with the key management personnel and their related individuals

Key management personnel include: members of the Board of Directors, the Supervisory Board, and members of the Board of Management. The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Company has no sales of goods or service provisions and no other transactions with the key management personnel and their related individuals.



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Notes to the Interim Financial Statements (cont).*Receivables from and payables to the key management personnel and their related individuals*

The Company has no receivables from or payables to the key management personnel and their related individuals.

Remuneration of the key management personnel

	Current Period	Previous Period
Mr. Nguyen Bao Tung - Chairman	713.121.000	559.490.643
Ms. Truong Ngoc Thuy Trang - Member of the Board of Directors cum General Director	585.690.000	473.522.732
Mr. Luu Van Can - Member of the Board of Directors cum Deputy General Director	619.107.000	443.903.436
Mr. Mai Song Hao - Member of the Board of Directors (resigned on 28 April 2026)	15.000.000	18.000.000
Mr. Tran Tan Loi - Member of the Board of Directors	30.000.000	18.000.000
Mr. Nguyen Dinh Tuan - Member of the Board of Directors (appointed on 28 April 2026)	15.000.000	-
Mr. Cao Duy Thanh - Head of the Supervisory Board	589.107.000	435.003.436
Mr. Truong Thi Le Khanh - Member of the Supervisory Board	234.860.000	154.384.000
Mr. Nguyen Dinh Tuan - Member of the Supervisory Board (resigned on 28 April 2026)	12.000.000	12.000.000
Mr. Ho Hien Phuc - Member of the Supervisory Board (appointed on 28 April 2026)	12.000.000	-
Mr. Nguyen Quoc Phong - Chief Accountant	607.107.000	449.403.436
Total	3.432.992.000	2.563.707.683

1b. Transactions and balances with other related parties

Other related parties of the Company include:

Other related parties	Relationship
Tay Ninh Provincial People's Committee	Shareholder holding 60% of the charter capital
Binh Duong Water - Environment Corporation - Joint Stock Company	Shareholder holding 38,06% of the charter capital
Biwase Long An Water Joint Stock Company	A subsidiary of Binh Duong Water - Environment Corporation - Joint Stock Company

Transactions with Other Related Parties

The Company engaged in transactions involving sales, services, and other transactions with other related parties as follows:

	Accumulated from the beginning of the year Current year	Previous year
Biwase Long An Water Joint Stock Company		
Water supply	1.148.303.705	1.024.740.229
Water testing services	47.424.648	35.309.022
Water purchases	88.374.000.697	56.085.424.527



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Notes to the Interim Financial Statements (cont).

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Tay Ninh Provincial People's Committee</i>		
Reimbursement of State Budget Funds for the handover of fixed assets	850.000.000	850.000.000

Sales of merchandise and services to other related parties are made at mutually agreed prices. The purchases of merchandises from other related parties are done at the agreed prices.

Receivables from and payables to other related parties

The receivables from and payables to other related parties are presented in Notes No. V.2, V.11 and V.15.

2. Segment information

The Company's primary business activities consist of water production and supply (accounting for 96,56% of the Company's total revenue) and are conducted in Tay Ninh Province.

3. Comparative figures

Errors

In the prior year, the Company provisionally recognized dividends payable of VND 16.357.542.481 based on Proposal No. 151/CV-KTTV dated 26 January 2026 of the Chairman, although such dividends payable had not yet been approved by the General Meeting of Shareholders. The Company has corrected this error in the current interim financial statements, as follows:

	Code	Figures before adjustment	Adjustments	Figures after adjustment
<i>Interim Financial Statements</i>				
Other short-term payables	320	18.933.905.032	(16.357.542.481)	2.576.362.551
Retained profit/Accumulated loss	420	-	16.357.542.481	16.357.542.481
<i>Retained profit/Accumulated loss to the end of the previous period</i>	420a	-	16.357.542.481	16.357.542.481

4. Significant accounting judgements, estimates and assumptions

In preparing the interim Financial Statements, the the Chairman and the Board of Management have made assumptions and estimates that affect the amounts of assets, liabilities, revenues, and expenses. Actual results may differ from these estimates. The Chairman and the Board of Management evaluates and updates these significant accounting judgements, estimates, and assumptions on an ongoing basis based on historical experience and other relevant factors.

The estimates described below have been identified by the the Chairman and the Board of Management as those that could have a material effect on the Financial Statements for the subsequent financial year should the underlying assumptions change.

Allowance for doubtful debts

The Company estimates the allowance for doubtful debts based on an assessment of the recoverability of individual receivable balances, taking into account debt ages, customers' financial



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Notes to the Interim Financial Statements (cont).

condition. Uncertainty arises from forecasting customers' future ability to pay, particularly in a volatile economic environment.

As of 30 June 2026, the total balance of trade receivables was VND 21.856.958.829, in which the Company had established a provision of VND 58.466.823 .

To mitigate credit risk, the the Chairman and the Board of Management has implemented the following measures:

- Performing regular monitoring and collection of outstanding receivables;
- Requiring collateral or third-party guarantees for significant credit exposures;
- Reviewing customer credit limits on a quarterly basis; and
- Initiating legal proceedings or other legal enforcement actions against overdue receivables where appropriate.

Allowance for devaluation of inventories

The Company estimates the net realizable value of inventories based on estimated selling prices less estimated selling expenses. Uncertainty arises from fluctuations in market prices, changes in customer demand and the risk of merchandise obsolescence.

As of 30 June 2026, the total value of inventories at cost was VND 19.822.960.359, and the allowance for devaluation of inventories was VND 5.472.734.100.

To minimize risks, the the Chairman and the Board of Management has implemented the following measures:

- Conduct quarterly inventory counts and quality assessments for inventories.
- Adjusting production plans in line with market demand;
- Implementing promotional programs to accelerate the sale of slow-moving inventories; and
- Diversifying distribution channels to expand market coverage.

Estimated useful lives and residual values of fixed assets

The Company estimates the useful lives of fixed assets based on technical assessments and actual operating experience. Uncertainty arises from changes in technology, intensity of use, and actual maintenance conditions that differ from the initial assumptions, which may result in actual useful lives being shorter or longer than estimated.

As of 30 June 2026, the total historical cost of fixed assets was VND 752.905.045.189, with carrying values of VND 301.233.237.353.

The Chairman and the Board of Management considers the likelihood of significant differences between the estimated and actual useful lives to be low for the majority of the Company's fixed assets.

The Chairman and the Board of Management has adopted the following measures:

- Reviewing and, where appropriate, revising estimated useful lives on an annual basis;
- Performing scheduled maintenance in accordance with technical requirements;
- Assessing assets for indicators of impairment at each reporting date in accordance with applicable accounting standards; and
- Planning timely replacement of assets to minimize disruptions to business operations.

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements.



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INTERIM FINANCIAL STATEMENTS

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Notes to the Interim Financial Statements (cont).

Estimation of corporate income tax and deferred tax

The determination of income tax expense and deferred tax assets/tax liabilities require the Chairman and the Board of Management to exercise judgement regarding the application of prevailing tax regulations, the probability of generating sufficient future taxable profits against which deferred tax assets can be utilized, and the potential outcomes of tax audits and assessments by the tax authorities.

Based on the Company's recent operating performance and the approved business plan, the Chairman and the Board of Management considers the likelihood that actual future taxable profits will be significantly lower than forecast to be low.

The Chairman and the Board of Management has adopted the following measures:

- Reviewing the recoverability of deferred tax assets on an annual basis;
- Consulting tax specialists regarding the application of tax regulations to complex transactions;
- Prepare a complete set of supporting documents to be ready for tax audits.
- Closely monitoring developments in tax legislation and updating tax estimates, where necessary, on a timely basis.

5. Subsequent events

From the end of the accounting period to the approval date of the Financial Statements, there are no material events which are required adjustments or disclosures in the Interim Financial Statements.

Approved on 12 August 2026

Trinh Huynh Thuy Tien
Preparer

Nguyen Quoc Phong
Chief Accountant



Nguyen Bao Tung
Legal Representative



LONG AN WATER SUPPLY SEWERAGE JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Appendix: Statement of changes in owner's equity

	Owner's capital	Investment and development fund	Retained profit/Accumulated loss	Total
Beginning balance of the previous year	122.000.000.000	65.038.456.511	11.080.800.701	198.119.257.212
Appropriation to the investment and development fund from the profit of 2024	-	11.080.800.701	(11.080.800.701)	-
Profit in the previous period	-	-	22.180.001.759	22.180.001.759
Other decrease	-	-	(24.000.000)	(24.000.000)
Ending balance of the previous period	122.000.000.000	76.119.257.212	22.156.001.759	220.275.258.971
Beginning balance of the current year	122.000.000.000	85.041.553.109	16.357.542.481	223.399.095.590
Appropriation to the investment and development fund from the profit of 2025	-	16.357.542.481	(16.357.542.481)	-
Profit in the current period	-	-	19.605.737.568	19.605.737.568
Ending balance of the current period	122.000.000.000	101.399.095.590	19.605.737.568	243.004.833.158

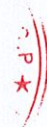
Unit: VND

Trinh Huynh Thuy Tien

Trinh Huynh Thuy Tien
Preparer

Nguyen Quoc Phong
Chief Accountant

Nguyen Bao Tung
Legal Representative



No.: 2458/J.CVCN

Tay Ninh, 14 August, 2026

REGULAR DISCLOSURE OF INFORMATION ON FINANCIAL REPORTS

Respectfully To: The 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 on disclosure of information in the securities market, Long An Water Supply Sewerage Joint Stock Company hereby discloses the financial statements for the first 6 months of 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization: Long An Water Supply Sewerage Joint Stock Company

- Securities code: LAW
- Address: No. 250, Hung Vuong Street, Long An Ward, Tay Ninh Province
- Phone: 0272 3825114 Fax: 0272 3826040
- Email: info@lawaco.com.vn. Website: http://lawaco.com.vn

2. Content of disclosed information:

- Financial statements for the first 6 months of 2026

☒ Separate FS (the entity has no subsidiaries and the superior accounting unit has no subordinate units);

☐ Consolidated FS (the entity has subsidiaries);

☐ Combined FS (the entity has subordinate accounting units with separate accounting organizations).

- Cases in which the cause must be explained:

+ The auditing organization expresses an opinion that is not a fully accepted opinion for financial statements (for the FS of the first 6 months of 2026):

☐ Yes

☒ No

Explanatory documents in case of integration:

☐ Yes

☒ No

+ Profit after tax in the reporting period has a difference before and after the audit of 5% or more, converted from loss to profit or vice versa (for the FS of the first 6 months of 2026):

☒ Yes

☐ No

Explanatory documents in case of integration:

☒ Yes

☐ No

+ The profit after corporate income tax in the business performance statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

Explanatory documents in case of integration:

☒

☐

Yes

No

+ The profit after tax in the reporting period suffered a loss, converted from profit in the same period last year to a loss in this period or vice versa:

☐

Yes

☒

No

Explanatory documents in case of integration:

☐

Yes

☒

No

This information was disclosed on the company's website on: 14/08/2026 at the link: <http://lawaco.com.vn>

We hereby commit that the information published above is true and take full responsibility before the law for the content of the published information.

Attached documents:

- Explanatory document

**LONG AN WATER SUPPLY
SEWERAGE JOINT STOCK COMPANY**

Person authorized to disclose information



CAO DUY THANH