

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

FINANCIAL REPORT QUARTER 3

YEAR 2026

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

Digitally signed by CÔNG TY CỔ PHẦN CẤP
THOÁT NƯỚC LONG AN

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FINANCIAL STATEMENT REPORT

30-September-2026

Unit: VND

ITEMS		Code	Notes	In the end of the period	Beginning of the year
A.	Current assets (100=110+120+130+140+150)	100		64,005,845,260	68,326,893,240
I.	Cash and cash equivalents	110	5	20,593,374,097	19,946,984,886
1.	Cash	111		20,593,374,097	19,946,984,886
2.	Cash equivalents	112			
II.	Short-term financial investments	120			
II.	Short-term accounts receivables	130		22,896,384,369	19,330,434,906
1.	Short-term trade receivables	131	6	19,355,688,850	14,999,395,254
2.	Short-term prepayments to suppliers	132		1,389,737,749	2,658,607,907
3.	Other receivables	136		2,209,424,593	1,730,898,568
4.	Allowance for doubtful short-term receivables (*)	137		-58,466,823	-58,466,823
III.	Inventories	140	7	16,578,886,588	23,245,087,202
1.	Inventories	141		18,349,944,878	25,162,757,194
2.	Allowance for decline in inventories (*)	149		-1,771,058,290	-1,917,669,992
IV.	Other current assets	150		3,937,200,206	5,804,386,246
1.	Short-term deferred expenses	151			
2.	Value-added tax deductible	152		3,937,200,206	5,804,386,246
3.	Tax and other receivables from the State	153	8		
4.	Repurchase Agreement of government bonds	154			
5.	Other current assets	155			
B.	NON-CURRENT ASSETS (200 = 210 + 220 + 240 + 250 + 260)	200		363,338,481,702	346,770,140,163
I.	Fixed assets	220		292,502,663,754	316,077,933,421
1.	Tangible fixed assets	221		290,218,377,231	313,799,242,356
-	Cost	222		750,572,980,956	746,190,859,253
-	Accumulated depreciation (*)	223		-460,354,603,725	-432,391,616,897
2.	Intangible fixed assets	227		2,284,286,523	2,278,691,065
-	Cost	228		2,994,286,455	2,896,286,455
-	Accumulated depreciation (*)	229		-709,999,932	-617,595,390
II.	Long-term asset in progress	240		36,880,160,203	16,608,773,395
1.	Construction in progress	242	9	36,880,160,203	16,608,773,395
III.	Long-term investments	250			
1	Investments in associated companies and joint-ventures	252			
IV.	Other long-term asset	260		33,955,657,745	14,083,433,347
1.	Long-term deferred costs	261	10	33,955,657,745	14,083,433,347
2.	Deferred income tax assets	262			
3.	Long-term equipment, supplies and spare parts	263			
4.	Other long-term assets	268			
TOTAL ASSETS (270 = 100 + 200)		270		427,344,326,962	415,097,033,403
Capital source					
C.	LIABILITIES (300 = 310 + 330)	300		169,272,468,246	188,632,821,341
I.	Current liabilities	310		98,605,964,408	111,788,317,503
1.	Short-term trade payables	311	11	71,914,507,447	81,814,199,511
2.	Short-term prepayments from customers	312		3,239,627,302	2,676,280,100
3.	Taxes and other payables to the State	313		3,142,522,200	2,124,573,749
4.	Payables to employees	314		7,035,660,880	7,663,066,107
5.	Accrued expenses	315	12		
6.	Other short-term payables	319		13,173,381,279	12,872,707,531
7.	Short-term borrowings and finance lease liabilities	320			
8.	Bonus and welfare fund	322		100,265,300	4,637,490,505
II.	Long-term liabilities	330		70,666,503,838	76,844,503,838
1.	Other long-term payables	337			
2.	Long-term borrowings and finance lease liabilities	338		70,666,503,838	76,844,503,838
B.	Owners' equity (400 = 410 + 430)	400		258,071,858,716	226,464,212,062
I.	Owners' equity	410	14	258,071,858,716	226,464,212,062
1.	Share capital	411		122,000,000,000	122,000,000,000
-	Ordinary shares with voting rights	411A		122,000,000,000	122,000,000,000

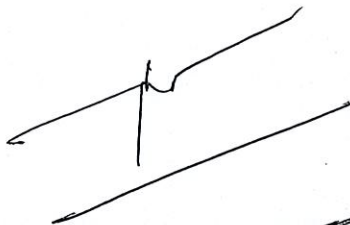
ITEMS		Code	Notes	In the end of the period	Beginning of the year
2.	Investment and development fund	418		101,399,095,590	85,041,553,109
3.	Undistributed profit after tax	421		34,672,763,126	19,422,658,953
-	Undistributed profit after tax brought forward	421A			19,422,658,953
-	Undistributed profit after tax for the current year	421B		34,672,763,126	
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)		440		427,344,326,962	415,097,033,403

Preparer



Trịnh Huỳnh Thủy Tiên

Chief Accountant



Dated 13 October, 2026

Legal Representative



Nguyễn Bảo Tùng

INCOME STATEMENT

QUARTER 3, 2026

Unit: VND

ITEMS	Code	Notes	Quarter 1		Accumulation from the beginning of the year	
			Current year	Previous year	Current year	Previous year
1. Revenue from sale of goods and rendering of services	01	15	102,993,269,388	88,258,163,046	309,352,617,453	269,946,846,910
2. Revenue deductions	02					
- Trade discounts	04					
- Discounts	05					
- Sales of returned goods	06					
- Special excise tax, import tax	07					
3. Revenue from sale of goods and rendering of services η (10 = 01 - 02)	10		102,993,269,388	88,258,163,046	309,352,617,453	269,946,846,910
4. Cost of goods sold	11	16	71,310,921,670	65,660,507,873	212,512,907,639	191,474,335,612
5. Gross profit from sale of goods and rendering of services (20 = 10 - 11)	20		31,682,347,718	22,597,655,173	96,839,709,814	78,472,511,298
6. Finance income	21	17	8,660,849	13,492,183	28,564,383	39,410,140
7. Financial expenses	22	18	1,195,745,536	566,044,852	3,230,692,589	2,949,039,041
- In which: Interest expense	23		1,195,745,536	566,044,852	3,230,692,589	2,949,039,041
8. Selling expenses	24		12,465,549,205	7,606,934,409	39,897,866,991	25,989,425,319
9. General and administrative expenses	25		6,066,202,684	5,450,496,202	20,176,439,109	15,852,653,135
10. Operating profit (30 = 20 + (21 - 22) - (24 + 25))	30		11,963,511,142	8,987,671,893	33,563,275,508	33,720,803,943
11. Other income	31		517,579,780	218,867,941	1,533,614,410	660,072,042
12. Other expenses	32		479,181,836	319,570,712	1,231,452,420	756,318,226
13. Other profit (40 = 31 - 32)	40		38,397,944	-100,702,771	302,161,990	-96,246,184
14. Accounting profit before tax (50 = 30 + 40)	50		12,001,909,086	8,886,969,122	33,865,437,498	33,624,557,759
15. Income tax expense – current	51				2,257,790,844	2,557,586,878
16. Income tax benefit – deferred	52					
17. Net profit after tax (60 = 50 - 51 - 52)	60		12,001,909,086	8,886,969,122	31,607,646,654	31,066,970,881
8. Basic earnings per share	70					
9. Diluted earnings per share	71					

Preparer

Chief Accountant

Dated 13 October, 2026

Legal Representative



Nguyễn Bảo Tùng

nh Huỳnh Thủy Tiên

CASH FLOW STATEMENT

(Indirect method)
QUARTER 3,2026

Unit: VND

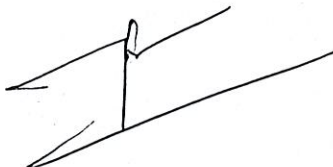
ITEMS	Code	Notes	Accumulation from the beginning of the current year	Accumulation from the beginning of the previous year
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Accounting profit before tax	01		33,865,437,498	33,624,557,759
2. Adjustments for:				
- Depreciation of fixed assets	02		28,055,391,370	25,631,797,962
- Allowances and provisions	03			
- Exchange gains/losses from retranslation of monetary items denominated in foreign currency	04			
- Gain/loss from investing activities	05		290,762,514	-98,446,375
- Interest expenses	06			-1,108,357,852
- Others	07			
3. Operating profit before changes in working capital	08		62,211,591,382	58,049,551,494
- Increase/decrease of receivables	09		-1,698,529,151	-5,633,175,888
- Increase/decrease of inventories	10		6,812,812,316	-4,724,393,980
- Increase/decrease in payables (excluding interest payables, corporate income tax payable)	11		-24,084,251,531	-7,467,081,579
- Increase/decrease of prepaid expenses	12		-19,872,224,398	-466,214,506
- Interest paid	13		-3,230,692,589	-3,360,039,041
- Corporate income tax paid	14		-1,482,766,886	-4,064,194,422
- Other payments on operating activities	15		22,573,384,561	27,793,822,190
- Other cash outflows for operating activities	16		-7,821,668,631	-9,621,288,988
Net cash flows from operating activities	20		33,407,655,073	50,506,985,280
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase or construction of fixed assets and other long-term assets	21		-14,250,000	
2. Proceeds from disposals of fixed assets and other non-current assets	22			
3. Payments for lending, buying debt instruments of other entities	23			
4. Proceeds from lending, buying debt instruments of other entities	24			476,214,672
5. Payments for equity investment in other entities	25			
6. Proceeds from equity investment in other entities	26			
7. Interest earned, dividends and profits received	27		28,330,111	28,331,982
Net cash flows from investing activities	30		14,080,111	504,546,654
III. Net cash flows used in financing activities				
1. Proceeds from issuing stocks and capital contributions from owners	31			
2. Repayment for capital contributions and re-purchases of stocks already issued	32			
3. Proceeds from borrowings	33			
4. Repayment for loan principal	34		-11,848,000,000	-11,253,000,000
5. Payments for financial leased assets	35			
6. Dividends and profit paid to the owners	36		-20,927,345,973	-12,335,658,203
Net cash flows from financing activities	40		-32,775,345,973	-23,588,658,203

Net cash flows during the period (20+30+40)	50		646,389,211	27,422,873,731
Cash and cash equivalents at beginning of period	60		19,946,984,886	5,055,494,883
Effects of fluctuations in foreign exchange rates	61			
Cash and cash equivalents at end of period (50+60+61)	70	31	20,593,374,097	32,478,368,614

Preparer



Chief Accountant



Dated 13 October, 2026

Legal Representative



Nguyễn Bảo Tùng

Trinh Huynh Thuy Tien

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NOTES TO THE FINANCIAL STATEMENTS

For the 3rd Quarter of 2026

1. GENERAL INFORMATION

Form of Capital Ownership

Long An Water Supply Sewerage Joint Stock Company is an enterprise equitized from a State-Owned Enterprise – Long An Water Supply Single-Member Limited Liability Company pursuant to Decision No. 1429/QĐ-UBND dated April 24, 2013, issued by the People's Committee of Long An Province. The Company operates under Enterprise Registration Certificate No. 1100101500, first registered on July 12, 2007, issued by the Department of Planning and Investment of Long An Province, and the 7th amendment registered on September 5, 2023. The Company's charter capital is: VND 122,000,000,000.

Principal Business Activities and Operations

- Testing physicochemical and microbiological parameters of water;
- Consulting, designing, and cost estimating for water supply and drainage pipeline installation projects;
- Trading in bottled drinking water;
- Exploiting and supplying clean water (in Tan An City and several industrial parks within the province); manufacturing bottled drinking water;
- Trading in water supply materials and equipment;
- Verifying, calibrating, adjusting, and testing measuring instruments (cold water meters);
- Managing and installing water supply and drainage piping systems; constructing water supply and drainage systems;
- Generating, transmitting, and distributing electricity;
- Well drilling services;
- Non-hazardous waste collection (collecting sludge from the water treatment process);
- Non-hazardous waste treatment and disposal (treating sludge from the water treatment process).

Normal Operating Cycle

The Company's normal operating cycle is carried out within a period of no more than 12 months.

2. ACCOUNTING PERIOD, APPLICABLE ACCOUNTING STANDARDS AND REGIME

Accounting Period

The Company's financial year begins on January 1 and ends on December 31 annually.

These 3rd-quarter financial statements are prepared for the operational period from July 1, 2026 to September 30, 2026.

Applicable Accounting Regime

The Company applies Vietnamese Accounting Standards (VAS) and the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, as well as circulars guiding the implementation of Accounting Standards issued by the Ministry of Finance in preparing and presenting quarterly financial statements.

Statement of Compliance with Accounting Standards and Regime

The Chairman of the Board of Directors and the Board of General Management ensure compliance with the requirements of Vietnamese Accounting Standards and the Vietnamese Corporate Accounting Regime issued

under Circular No. 99/2025/TT-BTC dated October 27, 2025, as well as guidance circulars of the Ministry of Finance regarding the preparation of quarterly financial statements.

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The quarterly financial statements are prepared on an accrual basis (except for cash flow information).

The accompanying quarterly financial statements are presented in Vietnamese Dong (VND), based on the historical cost principle and in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting Regime, and relevant statutory regulations on preparing and presenting quarterly financial statements.

The significant accounting policies adopted by the Company are summarized below:

Accounting Estimates

The preparation of quarterly financial statements in conformity with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regime, and relevant legal regulations requires the Chairman of the Board of Directors and the Board of General Management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and the disclosure of contingent liabilities and assets at the date of the financial statements, as well as the reported amounts of revenues and expenses during the accounting period. Although these estimates are made based on the best knowledge of the Chairman of the Board of Directors and the Board of General Management, actual results may differ from these estimates and assumptions.

Fair Value Measurement and Recognition

The Law on Accounting came into effect on January 1, 2017, which includes provisions on Fair Value Measurement and Recognition; however, specific guidance on this matter has not yet been issued. Accordingly, the Chairman of the Board of Directors and the Board of General Management have considered and applied the following:

- a) *Financial instruments are recognized and revalued at fair value based on cost less necessary provisions (if any) in accordance with current regulations.*
- b) *For other assets and liabilities (other than those mentioned above), the Company has no reliable basis to determine fair value and therefore records them at cost*

Financial Instruments

Initial Recognition:

Financial Assets: At initial recognition, financial assets are measured at cost plus transaction costs directly attributable to the acquisition. The Company's financial assets comprise cash, cash equivalents, trade receivables, other receivables, and financial investments

Financial Liabilities: At initial recognition, financial liabilities are measured at cost plus transaction costs directly attributable to the issuance. The Company's financial liabilities include trade payables, other payables, accrued expenses, and borrowings.

Subsequent Measurement

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Currently, Circular No. 210/2009/TT-BTC issued on November 6, 2009 ("Circular 210") and current regulations have not provided detailed guidance on determining the fair value of financial assets and financial liabilities.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, and term deposits with an original maturity not exceeding 3 months.

Held-to-Maturity Investments

Held-to-maturity investments comprise investments that the Company has the positive intent and ability to hold until maturity, which consist of term bank deposits.

Held-to-maturity investments are recognized from the acquisition date and are initially measured at purchase price plus transaction costs directly related to the purchase. Interest income earned after the acquisition date is recognized in the income statement on an accrual basis. Pre-acquisition interest is deducted from the historical cost at the time of purchase.

Held-to-maturity investments are stated at cost less provision for doubtful debts.

The provision for doubtful debts of held-to-maturity investments is made in accordance with prevailing regulations.

Receivables

Receivables represent recoverable amounts from customers or other parties. Receivables are presented at book value less provision for doubtful receivables.

Provision for doubtful receivables is recognized for overdue receivables or receivables that are deemed unlikely to be recovered due to the debtor's liquidation, bankruptcy, or similar difficulties.

Inventories

Inventories are stated at the lower of cost and net realizable value. The cost of inventories comprises purchase costs and other costs directly incurred in bringing the inventories to their present location and condition, direct materials, direct labor, and general production overheads, if applicable. The cost of outbound inventory is calculated using the weighted average method. Inventories are accounted for using the perpetual inventory system. Net realizable value represents the estimated selling price less the estimated costs of completion and marketing, selling, and distribution costs.

The provision for inventory devaluation is made according to current regulations for obsolete, damaged, or substandard inventory, and when the cost of inventories exceeds their net realizable value at the end of the accounting period.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are presented at historical cost less accumulated depreciation.

The historical cost comprises the purchase price and all directly attributable expenses incurred to bring the asset into working condition for its intended use.

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

	<u>Years</u>
Buildings and structures	05 - 50
Machinery and equipment	05 - 15

Vehicles and transmission equipment	04 - 45
Office equipment and management tools	05 - 10

Gains or losses arising from the disposal or sale of fixed assets represent the difference between the net disposal proceeds and the carrying amount of the assets, and are recognized in the income statement.

Intangible Fixed Assets and Amortization

Land Use Rights

Indefinite land use rights are initially recognized at purchase price (cost).

Computer Software

Software is initially recognized at cost and amortized using the straight-line method over its estimated useful life.

Other Intangible Assets

Other intangible assets are initially recognized at cost and amortized using the straight-line method over their estimated useful lives.

Construction in Progress (CIP)

Assets under construction for production, rental, administrative, or other purposes are stated at cost. This includes necessary costs incurred to create the asset (construction, equipment, other direct costs, and applicable borrowing costs under the Company's accounting policy). These costs are transferred to fixed assets at provisionally calculated values (if final approval has not been finalized) when handed over and put into use.

Under State regulations on investment and construction management, final settlements of completed construction projects are subject to approval by competent authorities depending on the administrative hierarchy. Consequently, the finalized asset values may change depending on approval.

Prepaid Expenses

Prepaid expenses comprise actual expenses incurred that relate to multiple accounting periods. The Company's prepaid expenses mainly represent large, one-off asset repair expenses, which are amortized to the income statement on a straight-line basis over 3 years.

Payables and Accruals

Payables and accrued expenses are recognized for future amounts payable relating to goods and services received. Accrued expenses are recognized based on reasonable estimates of amounts to be settled.

The classification of liabilities into trade payables, accrued expenses, inter-company payables, and other payables adheres to the following principles:

- *Trade Payables:* Reflect trade-related amounts arising from the purchase of goods, services, and assets from independent third parties.
- *Accrued Expenses:* Reflect amounts payable for goods and services received or provided where invoices or sufficient accounting documentation have not yet been received, alongside advance provisions for operating expenses.
- *Other Payables:* Reflect non-commercial liabilities not arising from the purchase/sale/supply of goods and services.

Owners' Equity Recognition

Owner's invested capital represents the actual contributed charter capital by shareholders and annual capital additions appropriated from net profits.

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Profit distribution is carried out in accordance with Resolutions of the General Meeting of Shareholders and the Company's Financial Management Regulations.

Revenue Recognition

Revenue is recognized when it is probable that economic benefits will flow to the Company and can be reliably measured. Revenue is measured at the fair value of consideration received or receivable, net of trade discounts, sales allowances, and sales returns. The following criteria must also be satisfied:

Revenue from sale of goods is recognized when all five (5) conditions are simultaneously met:

- (a) The Company has transferred to the buyer the significant risks and rewards of ownership;
- (b) The Company retains neither continuing managerial involvement nor effective control over the goods;
- (c) The amount of revenue can be measured reliably;
- (d) It is probable that economic benefits associated with the transaction will flow to the Company;
- (e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from service provision is recognized when the outcome of the transaction can be reliably estimated. When the transaction covers multiple accounting periods, revenue is recognized based on the percentage of completion at the balance sheet date. The outcome of a service transaction is determined when satisfying all four (4) conditions:

- (a) The amount of revenue can be measured reliably;
- (b) It is probable that economic benefits will flow to the Company;
- (c) The stage of completion at the balance sheet date can be measured reliably;
- (d) Costs incurred for the transaction and costs to complete the transaction can be measured reliably.

Deposit interest is recognized on an accrual basis, determined by the outstanding balance in deposit accounts and the applicable interest rate.

Borrowing Costs

Borrowing costs are recognized as an expense in the income statement during the period in which they are incurred.

Taxation

Corporate income tax expense represents the total of current tax expense and deferred tax expense.

Current Tax: Computed on taxable profit for the period. Taxable profit differs from net profit presented in the income statement because it excludes income or expenses taxable or deductible in other years (including tax loss carryforwards) and non-taxable or non-deductible items.

Deferred Tax: Calculated on temporary differences between the carrying amounts of assets and liabilities in the financial statements and their corresponding tax bases, using the balance sheet liability method. Deferred tax liabilities are recognized for all taxable temporary differences, while deferred tax assets are recognized only to the extent it is probable that future taxable profits will be available against which deductible temporary differences can be utilized.

Deferred tax is measured at the tax rates expected to apply to the period when the asset is realized or the liability is settled. It is recognized in profit or loss, except when it relates to items credited or debited directly to equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority.

According to Official Letter No. 759/CT-TTH dated April 14, 2016 from the Long An Provincial Tax Department, the Company's water supply and sewerage operations satisfy conditions to benefit from incentives promoting socialization; therefore, income derived from socialized activities receives CIT incentives under Circular No. 123/2012/TT-BTC. The Company is entitled to a preferential CIT rate of 10% for its socialized sector activities throughout its operating life (effective from January 1, 2016). Income from other business operations is subject to the standard CIT rate of 20%.

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The determination of tax liability is based on current tax regulations. However, these regulations are subject to periodic changes and the final determination of tax liabilities rests upon tax audits conducted by competent tax authorities. Other taxes are applied in compliance with current tax laws in Vietnam

Related Parties

Parties are considered related if one party has the ability to control or exercise significant influence over the other in making financial and operating decisions, or if both parties are subject to common control or common significant influence.

In considering related-party relationships, substance takes precedence over mere legal form.

List of Related Parties:

Related Party	Relationship
People's Committee of Tay Ninh Province	Major Shareholder
Binh Duong Water Environment Joint Stock Company (BIWASE)	Major Shareholder
Biwase - Long An Water Joint Stock Company	Subsidiary of BIWASE
Board of Directors, Board of General Management, Supervisory Board, and Chief Accountant	Key Management Personnel
Individuals related to key management personnel	

5. Cash and Cash Equivalents

	Ending Balance	Beginning Balance
Cash on hand	550,137,443	363,199,846
Demand bank deposits	20,043,236,654	19,583,785,040
Total	20,593,374,097	19,946,984,886

6. Trade Receivables

	Ending Balance	Beginning Balance
Trade Receivables	19,355,688,850	14,999,395,254
- Details of customers accounting for 10% or more of total receivables		
- Other trade receivables		
Total	19,355,688,850	14,999,395,254

7. Inventories

	Ending Balance	Beginning Balance
Raw materials	18,244,135,503	24,359,837,324
Work in progress	105,809,375	802,919,870
Total	18,349,944,878	25,162,757,194

8. Taxes and Payables to the State

	Ending Balance	Beginning Balance
a) Taxes payable (by tax category)	3,142,522,200	1,482,677,446
Total	3,142,522,200	1,482,677,446
b) Taxes receivable (by tax category)	3,937,200,206	5,804,386,246
Total	3,937,200,206	5,804,386,246

9. Long-Term Assets in Progress

	Ending Balance	Beginning Balance
Long-term work in progress	105,809,375	802,919,870
Total	105,809,375	802,919,870
Capital expenditure / Construction in progress	36,880,160,203	16,608,773,395
Total	36,880,160,203	16,608,773,395

10. Trade Payables

	Ending Balance	Beginning Balance
a) Biwase - Long An Water Joint Stock Company	44,528,727,730	36,127,816,344
b) Payables to third-party suppliers		
N.T.P Trading Co., Ltd	9,178,474,800	16,974,127,800
Vinh Phuc Trading Construction Engineering JSC	1,462,374,493	1,320,720,199
Minh Hoa Investment JSC	3,243,672,355	2,250,963,000
DNP Holding JSC	5,429,993,227	1,640,712,777
Other trade suppliers	8,071,264,842	23,499,859,391
Total	76,773,943,276	81,814,199,511

11. Accrued Expenses

	Ending Balance	Beginning Balance
- Long term		
Loan interest	3,230,692,589	1,377,773,001
Total	3,230,692,589	1,377,773,001

12. Other Payables

	Ending Balance	Beginning Balance
Trade union funds	29,842,200	
Dividends and profits payable	13,143,539,079	12,872,707,531
Total	13,173,381,279	12,872,707,531

13. Owners' Equity

	Ending Balance	Beginning Balance
- Enterprise funds		
Development investment fund	101,399,095,590	85,041,553,109

14. Revenue

	Ending Balance	Beginning Balance
Revenue from water supply	98,859,270,980	84,648,702,464
Revenue from pipeline installation	4,076,915,063	3,552,525,126
Revenue from service provision	57,015,253	56,935,456
Other revenue	68,092	
Total	102,993,269,388	88,258,163,046

15. Cost of Goods Sold

	Current year	Previous Year
Cost of water supply and water testing	67,783,048,732	62,768,116,300
Cost of pipeline installation	3,527,872,938	2,892,391,573
Total	71,310,921,670	65,660,507,873

16. Financial Income

	Current year	Previous Year
Interest from deposits and loans	8,660,849	13,492,183
Total	8,660,849	13,492,183

17. Financial Expenses

	Ending Balance	Beginning Balance
Loan interest expenses	1,195,745,536	566,044,852
Total	1,195,745,536	566,044,852



18. Chi Operating Expenses by Element

	Ending Balance	Beginning Balance
Raw material expenses	30,032,154,925	4,763,123,859
Labor costs	67,441,611,525	1,930,178,272
Depreciation of fixed assets	28,000,936,824	8,554,866,872
Outside service expenses	601,227,988	
Other monetary expenses	140,299,166,445	-2,386,653,783
Total	266,375,097,707	12,922,408,234

19. Comparative Figures

The State Audit Office of Vietnam audited and issued notification of findings/adjustments regarding certain errors for the fiscal year ended December 31, 2025.

Additionally, in the previous year, the Company provisionally accrued dividends payable according to Submission No. 151/CV-KTTV dated January 26, 2026, by the Chairman of the Board of Directors amounting to VND 16,357,542,481, but this dividend payable was not yet approved by the General Meeting of Shareholders.

The effects of these error adjustments on the comparative figures of the prior year's Financial Statements for the fiscal year ended December 31, 2025 are as follows:

Balance Sheet Figures	Cocce	Pre-adjustment Figures	Adjustments	Post-adjustment
Inventories	140	19.543.411.392	3,701,675,810	23.245.087.202
Provision for inventory devaluation	142	(5,619,345,802)	3,701,675,810	(1,917,669,992)
Tangible fixed assets	221	313.793.905.391	5,336,965	313.799.242.356
Accumulated depreciation	223	(432,396,953,862)	5,336,965	(432,396,953,862)
Taxes and other payables to the State	313	1,482,677,446	641,896,303	2,124,573,749
Other short-term payables	320	18,933,905,032	(16,357,542,481)	2,576,362,551
Undistributed profit after tax	421		19,422,658,953	19,422,658,953
<i>Undistributed profit after tax accumulated to the end of previous period</i>	<i>421a</i>		<i>19,422,658,953</i>	<i>19,422,658,953</i>

20. Transaction and Balances with related parties

Significant related-party transactions during the period:

	Current year	Previous year
Biwase Long An Water Joint Stock Company		
Purchase of water	42,408,312,124	40,586,744,298
Payment for water purchase	49,774,041,271	38,429,083,241

Remuneration of the Board of Directors, Supervisory Board, and Board of General Management

Remuneration of the Board of Directors and income of the Supervisory Board and the Board of General Management received during the period are as follows:

Full name	Positon	Current year	Previous year
Mr. Nguyen Bao Tung	Chairman of the BOD	203,000,000	250,251,285
Ms. Truong Ngoc Thuy Trang	BOD Member cum General Director	5,000,000	222,315,465
Mr. Mai Song Hao	BOD Member (dismissed on Apr 28, 2026)		9,000,000
Mr. Tran Tan Loi	BOD Member		9,000,000

Mr. Nguyen Dinh Tuan	BOD Member (appointed on Apr 28, 2026)		
Mr. Luu Van Can	BOD Member cum Deputy General Director	171,000,000	206,076,873
Mr. Cao Duy Thanh	Head of Supervisory Board	171,000,000	197,076,873
Ms. Truong Thi Le Khanh	Supervisory Board Member	77,000,000	84,370,000
Mr. Nguyen Dinh Tuan (dismissed on Apr 28, 2026)	Supervisory Board Member		6,000,000
Mr. Ho Hien Phuc (appointed on Apr 28, 2026)	Supervisory Board Member		
Mr. Nguyen Quoc Phong	Chief Accountant	179,000,000	205,866,873

Prepared by



Trinh Huynh Thuy Tien

Chief Accountant



October 13, 2026

Legal Representative



Nguyễn Bảo Tùng



Tay Ninh, October 16, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

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

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

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

2. Information disclosed:

- Financial statements for Q3 2026

☒ Separate financial statements (organizations without subsidiaries and superior accounting units with subordinate units);

☐ Consolidated financial statements (organizations with subsidiaries)

☐ Combined financial statements (organizations with subordinate accounting units maintaining separate accounting systems).

- Circumstances requiring an explanation of the reasons:

+ The audit firm issues an opinion other than an unqualified opinion on the financial statements (for the Q3 2026 financial statements):

☐ Yes

☒ No

Explanatory document if “Yes” is selected:

☐ Yes

☒ No

+ Profit after tax for the reporting period differs by 5% or more before and after audit, or changes from a loss to a profit or vice versa (for the Q3 2026 financial statements):

☐ Yes

☒ No

Explanatory document if “Yes” is selected:

☐ Yes

☒ No

+ Profit after corporate income tax in the statement of profit or loss for the reporting period changes by 10% or more compared with the corresponding period of the previous year:

☒ Yes

☐ No

Explanatory document if “Yes” is selected:

☒ Yes

☐ No



+ Profit after tax for the reporting period is negative, changes from a profit in the corresponding period of the previous year to a loss in the current period, or vice versa:

☐ Yes

☒ No

Explanatory document if "Yes" is selected:

☐ Yes

☒ No

This information was published on the Company's website on 16./10/2026 at:
<http://lawaco.com.vn>

We hereby undertake that the information disclosed above is true and accurate and accept full legal responsibility for the disclosed information.

LONG AN WATER SUPPLY SEWERAGE

JOINT STOCK COMPANY

Person Authorized to Disclose Information

