

**AN GIANG POWER AND WATER
SUPPLY JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 38/CTCPĐN-CBTT

An Giang, October 20., 2026

PERIODIC INFORMATION 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 guiding information disclosure on the stock market, An Giang Power and Water Supply Joint Stock Company discloses its Q3 2026 financial statements to the Hanoi Stock Exchange as follows:

1. Organization name:

- Stock code: DNA
- Address: No. 821 Tran Hung Dao - Binh Duc Ward – An Giang
- Telephone/Tel: 0296.3856100 Fax: 0296.3857800
- Email: thaongoc5ag@gmail.com. Website: www.diennuocag.com.vn.

2. Disclosed information:

- Q3 2026 Financial Statements

☐ Separate financial statements (listed organization without subsidiaries and superior accounting unit with subordinate units);

☐ Consolidated financial statements (listed organization with subsidiaries)

☒ Combined financial statements (listed organization with subordinate accounting units maintaining separate accounting apparatuses);

- Cases requiring explanation of causes:

+ The audit organization gives an opinion other than an unqualified opinion on the financial statements (for reviewed/audited financial statements):

Yes ☐

No ☒

Explanation document if "Yes" is checked:

Yes ☐

No ☒

+ Profit after tax in the reporting period shows a pre- and post-audit difference of 5% or more, or turns from loss to profit or vice versa (for reviewed/audited financial statements):

Yes ☐

No ☒

Explanation document if "Yes" is checked:

Yes ☐

No ☒

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

☒ Yes

No ☐

Explanation document if "Yes" is checked:

☒ Yes

No ☐

+ Profit after tax in the reporting period incurs a loss, shifting from profit in the same period of the previous year to loss in this period or vice versa:

☐ Yes

No ☒

Explanation document if "Yes" is checked:

☐ Yes

No ☒

This information was disclosed on the company's website on/10/2026 at the link www.diennuocag.com.vn (Investor Relations section).

Attached documents:

- Financial statements.....

Organization Representative
Legal Representative / Person Authorized to
Disclose Information
(Signature, full name, title, and seal)



CHỦ TỊCH HĐQT

Lương Văn Bạ

**AN GIANG POWER AND WATER
SUPPLY JOINT STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 39 / CTCPDN-CBTT

An Giang, October 20., 2026

*Re: Explanation of the change of over 10%
in corporate income tax profit after tax in
the Q3/2026 Financial Statements*

To: - State Securities Commission.

- Hanoi Stock Exchange

Pursuant to Point a, Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding information disclosure on the stock market;

An Giang Power and Water Supply Joint Stock Company (hereinafter referred to as the "Company") respectfully submits the explanation for the change of over 10% in corporate income tax profit after tax as follows:

According to the Financial Statements for the third quarter of 2026, the Company's corporate income tax profit after tax was VND 56.995.472.731, an increase of VND 18.535.837.312 compared to the corporate income tax profit after tax of the third quarter of 2025 (over 10% compared to the same period last year).

Causes:

+ In the first 9 months of this year, several water and power renovation and repair projects funded from operating expenses were deployed behind the planned schedule.

+ The Company proactively economized on management expenses and regular repair costs to ensure the Company's profit growth in the first 9 months of 2026.

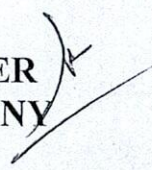
Due to the reasons above, the Company's corporate income tax profit after tax for the third quarter of 2026 fluctuated, increasing by more than 10% compared to the performance of the third quarter of 2025.

The above is the explanation for the change of more than 10% in corporate income tax profit after tax in the Financial Statements for the third quarter of 2026. The Company respectfully reports to the State Securities Commission and the Hanoi Stock Exchange.

Respectfully,



**AN GIANG WATER AND POWER
SUPPLY JOINT STOCK COMPANY**
CHAIRMAN



Recipients:

- As above;
- Archived at Office, PB Dept./.



Luong Van Ba

UNIT: AN GIANG POWER AND WATER SUPPLY JOINT STOCK COMPANY

Address: 821 Tran Hung Dao, Group 13, Binh Thoi 1 Hamlet, Binh Duc Ward, An Giang Province

Form No. B 01-DN

(Issued with Circular No. 99/2025/TT-BTC
dated October 27, 2025 by the Minister of Finance)

STATEMENT OF FINANCIAL POSITION

As of September 30, 2026

(Applicable to enterprises meeting the going concern assumption)

Currency unit: VND

ASSETS	Code	Notes	September 30, 2026	January 1, 2026
1	2	3	4	5
A - CURRENT ASSETS	100		517.751.308.433	499.187.636.161
I. Cash and cash equivalents	110		151.200.443.337	161.673.624.329
1. Cash	111	V.1	121.200.443.337	161.673.624.329
2. Cash equivalents	112		30.000.000.000	
II. Short-term financial investments	120		35.340.000.000	35.340.000.000
1. Held-for-trading securities	121			
2. Provision for decline in value of held-for-trading	122			
3. Short-term held-to-maturity investments	123	V.2a	35.340.000.000	35.340.000.000
III. Short-term receivables	130		240.778.724.384	231.527.002.739
1. Short-term trade accounts receivable	131	V.3a	7.434.253.249	10.304.422.736
2. Short-term advances to suppliers (331)	132	V.4	7.118.965.457	4.962.493.794
3. Short-term internal receivables	133	V.3b	220.042.893.124	211.109.646.009
4. Receivables based on construction contract progress	134			
5. Short-term loan receivables	135			
6. Other short-term receivables	136	V.5a	7.511.170.025	6.478.997.671
- Short-term collateral and deposits received (3441)	136F			
7. Provision for doubtful short-term debts (*)	137	V.5b	(1.328.557.471)	(1.328.557.471)
8. Shortages of assets awaiting resolution	139			
IV. Inventories	140		48.113.740.653	43.635.622.879
1. Inventories	141	V.6	48.113.740.653	43.635.622.879
2. Provision for decline in value of inventories (*)	142			
V. Short-term biological assets	150			
1. Short-term livestock for one-off harvest	151			
2. Seasonal or short-term crops for one-off harvest	152			
3. Provision for impairment of short-term biological	153			
VI. Other current assets	160		42.318.400.059	27.011.386.214
1. Short-term prepaid expenses (2421) --141	161	V.7a	42.318.400.059	27.011.386.214
2. Deductible VAT --133	162			
3. Taxes and other receivables from the State --331	163			
4. Government bond repurchase transactions (171) --338	164			
5. Other current assets (2288)	165			
B - NON-CURRENT ASSETS	200		1.142.917.524.248	1.153.779.017.346
I. Long-term receivables	210		1.655.610.951	916.887.037

1. Long-term trade accounts receivable	211			
2. Long-term advances to suppliers	212			
3. Operating capital in dependent units	213			
4. Long-term internal receivables	214			
5. Other long-term receivables	215	V.8	1.655.610.951	916.887.037
6. Provision for doubtful long-term debts (*)	216			
II. Fixed assets	220		961.346.434.677	976.396.116.122
1. Tangible fixed assets	221	V.9	942.915.241.663	959.374.007.661
- Cost	222		2.325.272.831.181	2.265.807.675.421
- Accumulated depreciation (*)	223		(1.382.357.589.518)	(1.306.433.667.760)
2. Finance lease fixed assets	224			
- Cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	18.431.193.014	17.022.108.461
- Cost	228		20.465.077.161	18.761.191.827
- Accumulated amortization (*)	229		(2.033.884.147)	(1.739.083.366)
III. Long-term biological assets	230			
1. Livestock for periodic produce	231			
a) Immature livestock for periodic produce	232			
b) Mature livestock for periodic produce	233			
- Cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock for one-off harvest	236			
3. Seasonal crops or long-term crops for one-off harvest	237			
4. Provision for impairment of long-term biological	238			
IV. Investment property	240			
- Cost	241			
- Accumulated depreciation (*)	242			
V. Long-term work in progress	250		38.823.095.008	30.671.821.281
1. Long-term work in progress	251			
2. Construction in progress	252	V.11	38.823.095.008	30.671.821.281
VI. Long-term financial investments	260		6.584.040.000	3.584.040.000
1. Investments in subsidiaries (221)	261			
2. Investments in joint ventures and associates (222)	262			
3. Equity investments in other entities	263	V.2b	84.040.000	84.040.000
4. Provision for impairment of long-term investments in other entities (*)	264			
5. Long-term held-to-maturity investments	265	V.2c	6.500.000.000	3.500.000.000
6. Provision for long-term held-to-maturity investments (*) --22922	266			
VII. Other long-term assets	270		134.508.343.612	142.210.152.906
1. Long-term prepaid expenses	271	V.7b	134.508.343.612	142.210.152.906
2. Deferred tax assets	272			
3. Long-term equipment, supplies, and spare parts	273			

4. Other long-term assets	274		
TOTAL ASSETS (280 = 100 + 200)	280	1.660.668.832.681	1.652.966.653.507

EQUITY AND LIABILITIES	Code	Notes	30/09/2026	01/01/2026
1	2	3	4	5
C - LIABILITIES	300		747.542.358.164	787.513.582.634
I. Current liabilities	310		346.226.450.451	478.028.101.281
1. Short-term trade payables	311	V.12	185.129.163.705	174.028.127.139
2. Short-term advances from customers	312	V.13	1.350.903.368	302.801.182
- Short-term advances from customers (13113)	312A		1.007.903.368	302.801.182
- Short-term advances from customers (13118)	312B		343.000.000	
3. Dividends and profits payable	313	V.14	1.519.867.975	
4. Short-term taxes and other statutory obligations	314	V.15	25.410.148.398	43.791.004.095
5. Payables to employees	315	V.16	48.853.842.907	43.288.672.481
6. Short-term accrued expenses	316	V.17	928.437.213	559.441.120
7. Short-term intra-company payables	317			
8. Short-term construction contract progress billings	318			
9. Short-term unearned revenue	319			
10. Other short-term payables	320	V.18a	22.112.147.734	81.194.875.083
- Other payables and obligations (1388)	320A		765.209.186	
- Other payables and obligations (3382)	320B		828.673.958	819.676.897
- Other payables and obligations (3383)	320C			
- Other payables and obligations (3384)	320D			
- Other payables and obligations (3386)	320F			
- Other payables and obligations (3388)	320G		20.518.264.590	80.375.198.186
- Short-term deposits and collateral received (344)	320H			
11. Short-term borrowings and finance lease liabilities	321	V.19a	42.080.990.762	96.692.809.875
12. Short-term provisions	322			
13. Bonus and welfare fund	323	V.20	18.840.948.389	38.170.370.306
14. Price stabilization fund	324			
15. Government bond repurchase transactions	325			
II. Non-current liabilities	330		401.315.907.713	309.485.481.353
1. Long-term trade accounts payable	331			
2. Long-term advances from customers	332			
3. Long-term taxes and other payables to the State	333			
4. Long-term accrued expenses	334			
5. Internal payables for operating capital	335			
6. Long-term internal payables	336			
7. Long-term unearned revenue	337			
8. Other long-term payables	338	V.18b	117.203.670.048	107.203.670.048
- Other long-term payables (3388)	338F		117.203.670.048	107.203.670.048
9. Long-term borrowings and finance lease liabilities	339	V.19b	267.639.189.377	186.479.254.241
10. Convertible bonds	340			
11. Preference shares	341			
12. Deferred tax liabilities	342	V.21	16.473.048.288	15.802.557.064
13. Long-term provisions	343			
14. Science and technology development fund	344			
D - EQUITY	400		913.126.474.517	865.453.070.873
1. Owners' contributed capital	411	V.22	563.295.670.000	563.295.670.000
2. Share premium	412			

3. Bond conversion options	413			
4. Other owners' capital	414			
5. Treasury shares (*)	415			
6. Asset revaluation reserve	416			
7. Foreign exchange differences reserve	417			
8. Development investment fund	418	V.22a	194.720.612.838	180.970.612.838
9. Other equity funds	419			
10. Undistributed profit after tax	420	V.22b	155.110.191.679	121.186.788.035
- Undistributed PAT accumulated up to the end of the	420a		36.692.437.535	36.692.437.535
- Undistributed PAT for the current period	420b		118.417.754.144	84.494.350.500
TOTAL EQUITY AND LIABILITIES (440 = 300 +	440		1.660.668.832.681	1.652.966.653.507

Approved on October 19, 2026

PREPARER

(Signature and full name)

CHIEF ACCOUNTANT

(Signature and full name)

LEGAL
REPRESENTATIVE

(Signature, full name, and seal)

[Signature]
Dương Quốc Kiên

[Signature]
Phạm Cao Tri



[Signature]
Lương Văn Bạ

Form No. B 02a-DN

(Issued with Circular No. 99/2025/TT-BTC
dated October 27, 2025 by the Minister of Finance)

INTERIM INCOME STATEMENT
(Full form)

Third Quarter of 2026

Currency: VND

ITEMS	Code	Notes	Quarter 3, 2026		Accumulated from the beginning of the year to September 30, 2026	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Gross revenue from sales of goods and provision of services	01		755.304.983.538	702.068.004.640	2.278.824.709.413	2.097.163.732.951
2. Revenue deductions	02					
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	10		755.304.983.538	702.068.004.640	2.278.824.709.413	2.097.163.732.951
4. Cost of goods sold	11		596.100.567.495	571.671.962.466	1.816.496.304.118	1.685.906.074.702
5. Gross profit from sales of goods and provision of services (20 = 10 - 11)	20		159.204.416.043	130.396.042.174	462.328.405.295	411.257.658.249
6. Gain/loss from sales and disposals of investment properties	21					
7. Financial income	22		703.362.898	253.370.402	1.655.071.756	1.105.635.011
8. Financial expenses	23		6.725.749.168	5.494.220.065	20.021.620.718	14.700.213.602
- In which: Interest expenses	24		6.394.543.238	5.494.220.065	20.021.620.718	14.700.213.602
9. Selling expenses	25		46.512.478.432	45.461.712.425	150.261.202.034	145.750.112.171
10. General and administrative expenses	26		37.599.837.091	33.332.788.867	100.388.542.345	91.518.203.433
11. Net operating profit {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		69.069.714.250	46.360.691.219	193.312.111.954	160.394.764.054
12. Other income	31		4.652.753.519	1.894.791.683	11.841.784.551	13.422.212.779
13. Other expenses	32		2.478.126.855	180.938.628	6.945.462.552	4.467.908.041
14. Other profit (40 = 31 - 32)	40		2.174.626.664	1.713.853.055	4.896.321.999	8.954.304.738
15. Total accounting profit before tax (50 = 30 + 40)	50		71.244.340.914	48.074.544.274	198.208.433.953	169.349.068.792
16. Current corporate income tax expense	51		14.248.868.183	9.614.908.855	38.967.188.585	31.372.428.205
17. Deferred corporate income tax expense	52				670.491.224	2.496.275.337
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		56.995.472.731	38.459.635.419	158.570.754.144	135.480.365.250
19. Basic earnings per share (*)	70		1.012	683	2.346	2.071
20. Diluted earnings per share (*)	71		1.012	683	2.346	2.071

Approved on October 19, 2026

PREPARER

(Signature, full name)

CHIEF ACCOUNTANT

(Signature, full name)

LEGAL
REPRESENTATIVE

(Signature, full name, and seal)

Đặng Quốc Tuấn

Phạm Cao Trí

Phạm Cao Trí



UNIT: AN GIANG POWER AND WATER SUPPLY JOINT STOCK COMPANY

Address: 821 Tran Hung Dao, Group 13, Binh Thoi 1 Hamlet, Binh Duc Ward, An Giang Province

Form B 03-DN

(Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025 by the Minister of Finance)

INTERIM STATEMENT OF CASH FLOWS

(Comprehensive form)

(Indirect method)

From Q1 to Q3 2026

Currency: VND

Items	Code	Notes	Cumulative from the beginning of the year to the end of this quarter	
			Current year	Previous year
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		198.208.433.953	169.349.068.792
2. Adjustments for				
- Depreciation of fixed assets and investment property	02		76.785.605.875	78.597.324.525
- Foreign exchange gains/losses from revaluation of foreign currency monetary items	04			
- Gains/losses from investing and financing activities	05			
- Borrowing costs	06		(1.655.071.756)	(1.105.635.011)
- Other adjustments	07		20.021.620.718	14.938.684.576
3. Operating profit before working capital changes	08		293.360.588.790	261.779.442.882
- Increase/decrease in receivables	09		(10.907.332.596)	(71.385.208.953)
- Increase/decrease in inventories	10		(4.478.117.774)	(4.591.979.187)
- Increase/decrease in payables (excluding interest payable, corporate income tax payable)	11		(77.659.266.296)	(79.877.509.515)
- Increase/decrease in prepaid expenses	12		(7.605.204.551)	(16.687.111.224)
- Increase/decrease in trading securities	13			
- Borrowing costs paid	14		(20.021.620.718)	
- Corporate income tax paid	15			33.383.614.669
- Other cash inflows from operating activities	16		(125.495.189.000)	(103.306.750.500)
- Other cash outflows for operating activities	17		(46.580.260.417)	
Net cash flows from operating activities	20		613.597.438	19.314.498.172
II. Cash flows from investing activities				
1. Purchase and construction of fixed assets and other long- term assets	21		(69.887.198.157)	(77.007.776.779)
2. Proceeds from disposal and sale of fixed assets and other long-term assets	22		18.930.344.911	
3. Loans granted and purchase of debt instruments of other	23		(2.083.112.963)	12.000.000.000
4. Proceeds from loan collections and sale of debt instruments of other entities	24			
5. Investments in and capital contributions to other entities	25			
6. Proceeds from divestment of capital contributions in other	26			
7. Interest received, dividends and distributed profits	27		1.655.071.756	1.105.635.011
Net cash flows from investing activities	30		(51.384.894.453)	(63.902.141.768)
III. Cash flows from financing activities				
1. Proceeds from share issuance and owners' capital contributions	31			

Items	Code	Notes	Cumulative from the beginning of the year to the end of this quarter	
			Current year	Previous year
2. Capital returned to owners, repurchase of issued shares	32			
3. Proceeds from borrowings	33		56.981.557.351	127.772.372.568
4. Repayment of borrowings	34		(30.433.441.328)	(84.631.795.031)
- Repayment of regular borrowings	34.1			
- Repayment of issued bonds - liabilities	34.2			
- Debt settlement from receivables (preferred shares classified	34.3			
- Payment in Government bond repurchase agreements / REPO	34.4			
5. Payment of finance lease principal	35			
6. Dividends and profits paid to owners	36		13.750.000.000	
Net cash flows from financing activities	40		40.298.116.023	43.140.577.537
Net cash flows during the period (50 = 20 + 30 + 40)	50		(10.473.180.992)	(1.447.066.059)
Cash and cash equivalents at the beginning of the period	60		161.673.624.329	46.457.676.036
Effect of foreign exchange rate fluctuations	61			
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		151.200.443.337	45.010.609.977

Approved on October 19, 2026

PREPARER

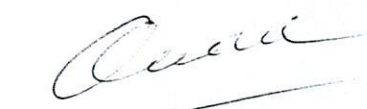
(Signature and full name)

CHIEF ACCOUNTANT

(Signature and full name)

LEGAL
REPRESENTATIVE

(Signature, full name, and seal)


Dương Quốc Cường


Phạm Cao Trí




Lương Văn Bạ

NOTES TO THE FINANCIAL STATEMENTS

First 9 months of 2026

For the fiscal year ended December 31, 2026

I. CORPORATE INFORMATION

1. Form of capital ownership

An Giang Power and Water Supply Joint Stock Company (hereinafter referred to as the "Company"), formerly known as An Giang Power and Water Company, was equitized under Decision No. 1242/QĐ-UBND dated August 4, 2010 issued by the People's Committee of An Giang Province.

On March 28, 2011, the Company was registered to operate as a joint stock company with enterprise code 1600249791 under the Enterprise Registration Certificate for a joint stock company issued by the Department of Planning and Investment of An Giang Province, with the 1st amendment on June 13, 2013, the 2nd amendment on August 14, 2013, the 3rd amendment on June 7, 2016, the 4th amendment on August 10, 2016, the 5th amendment on September 18, 2019, the 6th amendment on October 31, 2020, the 7th amendment on November 1, 2021; an amendment to enterprise registration contents on August 15, 2024; the 8th amendment on January 15, 2022; an amendment to enterprise registration contents on August 15, 2024; the 9th amendment on July 29, 2025; and an amendment to enterprise registration contents on July 13, 2026.

The registered head office of the Company is located at No. 821 Tran Hung Dao Street, Group 13, Binh Thoi 1 Hamlet, Binh Duc Ward, Long Xuyen City, An Giang Province.

Branches include:

- Long Xuyen Water Supply Enterprise;
- Chau Doc Power and Water Enterprise;
- Cho Moi Power and Water Enterprise;
- Chau Phu Power and Water Enterprise;
- Phu Tan Power and Water Enterprise;
- An Phu Power and Water Enterprise;
- Tinh Bien Power and Water Enterprise;
- Tri Ton Power and Water Enterprise;
- Tan Chau Power and Water Enterprise;
- Chau Thanh Power and Water Enterprise;
- Thoai Son Power and Water Enterprise;
- Power and Water Construction and Installation Enterprise.

2. Business lines under the Enterprise Registration Certificate dated July 13, 2026 include:

- Water collection, treatment, and supply;
- Site preparation;

-
- Wholesale of agricultural and forestry raw materials (excluding wood, bamboo, and reed) and live animals;
 - Wholesale of food products;
 - Processing and preserving of aquaculture products and related derivatives;
 - Freshwater aquaculture;
 - Restaurants and mobile food service activities;
 - Real estate activities with own, used, or leased property;
 - Electrical installation;
 - Installation of industrial machinery and equipment;
 - Wholesale of other machinery, equipment, and machine parts;
 - Plumbing, heat, and air-conditioning installation;
 - Construction of road projects;
 - Construction of residential buildings;
 - Specialized design activities;
 - Construction of electrical projects;
 - Construction of water supply and drainage works;
 - Construction of non-residential buildings;
 - Hotels and similar accommodation services;
 - Wholesale of other construction materials and installation equipment;
 - Other professional, scientific, and technical activities not elsewhere classified;
 - Service activities directly supporting road transport;
 - Other amusement and recreation activities;
 - Manufacture of non-alcoholic beverages and mineral waters;
 - Repair and maintenance of machinery and equipment;
 - Electricity generation from non-renewable energy sources;
 - Transmission and distribution of electricity;
 - Wholesale of rice, wheat, other cereal products, and flour;
 - Sewerage and wastewater treatment;
 - Treatment and disposal of non-hazardous waste.

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

1. Accounting period

The Branch's fiscal year begins on January 1 and ends on December 31 annually.

2. The currency unit used in accounting records is the Vietnamese Dong (VND), as transactions are conducted in VND.

III. APPLICABLE ACCOUNTING SYSTEM

1. Accounting regime applied

The Company applies the Vietnamese Corporate Accounting System issued under Circular No. (attached to Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Minister of Finance) and Vietnamese Accounting Standards promulgated by the Ministry of Finance.

2. Changes in accounting policies

Pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Minister of Finance, effective for financial years beginning on or after 01 January 2026.

3. Statement of compliance with accounting standards and regime

The Board of Management ensures full compliance with the requirements of current Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System in the preparation of the Financial Statements.

4. Accounting documentation form applied

The Company adopts the Journal Voucher accounting form.

IV. APPLIED ACCOUNTING POLICIES

1. Basis of preparation of the Financial Statements

The Financial Statements are presented in Vietnam Dong (VND), prepared under the historical cost convention, and in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant prevailing regulations in Vietnam.

2. Principles for recognition of cash

Cash comprises cash on hand, bank deposits, and cash in transit. Cash equivalents are short-term investments with a maturity or recovery period of not more than 3 months that are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value.

3. Accounting policies for inventories

Principles for valuation of inventories

Inventories are stated at historical cost. The cost of inventories comprises purchase costs, conversion costs, and other directly related costs incurred in bringing the inventories to their present location and condition.

The cost of purchased inventories includes purchase price, non-refundable taxes, transportation, handling, and storage costs incurred during the acquisition process, and other costs directly attributable to the purchase of inventories.

Valuation of ending inventory is determined under the first-in, first-out (FIFO) method.

Inventory accounting is recorded using the perpetual inventory system.

Provision for decline in value of inventories

At the end of the annual accounting period, when the net realizable value of inventories is lower than their cost, a provision for decline in value of inventories must be recognized.

The provision for decline in value of inventories recognized is the excess of the cost of inventories over their net realizable value.

The provision for decline in value of inventories is recognized on an item-by-item basis.

4. Principles for recognition of trade and other receivables

Recognition principles

Trade receivables, prepayments to suppliers, and other receivables as of the reporting date:

- Having a recovery or settlement term of less than 1 year are classified as Current assets;
- Having a recovery or settlement term of more than 1 year are classified as Non-current assets.

Provision for doubtful debts

The provision for doubtful debts represents the estimated loss on receivables that are unlikely to be collected from customers as of the balance sheet date.

5. Recognition and depreciation of fixed assets

Principles for recognition of tangible fixed assets

Tangible fixed assets are initially stated at cost. After initial recognition, during use, tangible fixed assets are carried at historical cost, accumulated depreciation, and net book value.

The historical cost of tangible fixed assets comprises all expenditures incurred by the Company to acquire the fixed assets up to the time they are brought to a state of readiness for use.

Depreciation method of tangible fixed assets

Depreciation is provided on a straight-line basis. The estimated useful lives are as follows:

Buildings and structures	5 - 25 years
Machinery and equipment	3 - 25 years
Vehicles	5 - 10 years
Other fixed assets	3 - 8 years
Computer software	5 years
Site clearance and compensation expenses	50 years

Principles for recognition of intangible fixed assets

Intangible fixed assets are initially recognized at cost. After initial recognition, during use, intangible fixed assets are carried at cost, accumulated depreciation, and net book value.

The cost of an intangible fixed asset comprises all expenditures incurred by the enterprise to acquire the intangible fixed asset up to the time it is put into intended use.

6. Allocation method for prepaid expenses

Prepaid expenses that relate only to the current financial year are recognized in operating expenses during that financial year.

The calculation and allocation of non-current prepaid expenses into operating expenses of each accounting period are determined based on the nature and magnitude of each expense to select an appropriate allocation method and criteria.

7. Principles for recognition of other short-term and long-term investments

Other investments at the reporting date:

- Having a recovery period or maturity of not more than 3 months from the acquisition date of such investment are considered cash equivalents;
- Having a capital recovery period of less than 1 year are classified as Current assets;
- Having a capital recovery period of more than 1 year are classified as Non-current assets.

8. Accounting for financial investments

Recognition principles

Investments in subsidiaries and associates are accounted for at cost. Dividends and net profit received from subsidiaries and associates arising after the acquisition date are recognized in

the Income Statement. Other distributions (other than net profit) are considered a recovery of investment and are recognized as a reduction in the cost of investment.

9. Recognition of trade payables and other payables

Trade payables, intercompany payables, other payables, and loans as of the reporting date:

- Having a payment term of less than 1 year are classified as current liabilities;
- Having a payment term of more than 1 year are classified as non-current liabilities;
- Shortage of assets awaiting resolution is classified as current liabilities;
- Deferred income tax is classified as non-current liabilities.

10. Recognition of accrued expenses

Expenses not yet actually incurred are accrued into operating expenses for the period to ensure that when they are actually incurred, they do not cause sudden surges in operating costs, adhering to the matching principle between revenues and expenses. When such expenses are incurred, any difference from the accrued amount is adjusted by recording an addition to or reduction in expenses accordingly.

11. The 2026 salary fund was provisionally accrued pursuant to Resolution No. 02 NQ/ĐHĐCĐ dated 29 June 2026.

12. A financial instrument is a contract that gives rise to a financial asset of the Company and a financial liability or equity instrument of another entity.

Financial assets include:

- Cash;
- Equity instruments of other entities;
- Contractual rights to: (i) Receive cash or another financial asset from another entity; or (ii) Exchange financial assets or financial liabilities with another entity under conditions that are potentially favorable to the Company;
- Contracts that will or may be settled in the Company's own equity instruments.

Financial liabilities are obligations that:

- Contractually compel the Company to: (i) Deliver cash or another financial asset to another entity; (ii) Exchange financial assets or financial liabilities with another entity under conditions that are unfavorable to the entity; or
- Contracts that will or may be settled in the Company's own equity instruments.

The Company's financial assets comprise Cash and cash equivalents, Trade receivables, Other receivables, and Financial investments.

The Company's financial liabilities comprise Borrowings and debts, Trade payables, and Other payables.

Initial carrying amount of financial assets: Financial assets are recognized on the acquisition date and derecognized on the disposal date. At initial recognition, financial assets are recorded at purchase price/issuance costs plus other directly attributable transaction costs related to the acquisition or issuance of such financial assets.

Fair value of financial instruments is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

To estimate the fair value of financial instruments, the Company uses the following assumptions and methods:

-
- The fair value of cash, short-term receivables, and short-term payables approximates their carrying amount (net of provision for doubtful debts);
 - The fair value of long-term receivables and long-term payables is estimated by discounting future cash flows at the interest rates applicable to debts with similar terms and maturities.

13. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction, or production of assets that necessarily take a substantial period of time to get ready for their intended use or sale are capitalized into the historical cost of the asset until such asset is ready for its intended use or sale. Income earned on the temporary investment of specific borrowings is deducted from the historical cost of the related asset.

All other borrowing costs are recognized in the income statement when incurred.

14. Revenue recognition principles

Revenue from the sale of goods is recognized when all of the following conditions are satisfied:

- The significant risks and rewards of ownership of the products or goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from rendering of services is recognized when the outcome of the transaction can be estimated reliably. When a service contract extends over multiple periods, revenue is recognized in each period based on the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a service transaction is determined when all of the following conditions are met:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income arising from interest, dividends, distributed profits, and other financial income is recognized when both of the following conditions are met:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of revenue can be measured reliably.

15. Corporate income tax

Principles and methods for recognizing current corporate income tax (CIT) expense and deferred CIT expense:

Current CIT expense is determined on the basis of taxable income and the CIT rate applied in the current year; deferred CIT expense is determined on the basis of deductible temporary differences, taxable temporary differences, and the CIT rate expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted by the end of the fiscal year.

The Company's tax returns are subject to examination by the tax authorities. Because the application of tax laws and regulations to various types of transactions can be interpreted in different ways, the tax figures presented in the financial statements are subject to change upon the final decision of the tax authorities.

Tax rates and tax incentives

The Company is subject to corporate income tax at a rate of 20% on taxable income.

16. Principles of appropriation of funds from profit after tax

Profit after corporate income tax is distributed in accordance with the resolution of the General Meeting of Shareholders.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

V.1. Cash and cash equivalents

	30/09/2026	01/01/2026
Cash on hand	106.173.776	64.968.388
Cash in bank	121.094.269.561	161.608.655.941
Cash equivalents (1-month term deposit at VietinBank)	30.000.000.000	
Total	151.200.443.337	161.673.624.329

V.2. Short-term financial investments

V.2.a. Held-to-maturity investments

	30/09/2026	01/01/2026
Short-term	35.340.000.000	35.340.000.000
Term deposits	35.340.000.000	35.340.000.000
Total	35.340.000.000	35.340.000.000

V.2.b. Investments in other entities

Investment in Water Supply Drainage and Environment Consultancy Joint Stock Company amounting to: VND 84.040.000.

V.2.c. Long-term held-to-maturity investments

	30/09/2026	01/01/2026
Short-term	6.500.000.000	3.500.000.000
Term deposits	6.500.000.000	3.500.000.000
Total	6.500.000.000	3.500.000.000

V.3. Short-term trade receivables

V.3.a. Short-term trade receivables	30/09/2026	01/01/2026
	7.434.253.249	10.304.422.736
	<u>7.434.253.249</u>	<u>10.304.422.736</u>
	<u>7.434.253.249</u>	<u>10.304.422.736</u>

V.3.b. Short-term intercompany receivables

	30/09/2026	01/01/2026
Receivables from electricity sales (V.3.1)	164.644.814.688	102.394.420.066
Receivables from water sales (V.3.2)	39.285.750.104	17.516.197.054
Receivables from electric meters and electrical supplies	13.648.295.102	9.777.472.153
Receivables from water meters and water supply materials	5.554.859.940	4.309.616.566
Other trade receivables	3.090.826.710	77.111.940.170
Total	<u>220.042.893.124</u>	<u>211.109.646.009</u>

(V.3.1). Including the following receivables:

Enterprise	Amount
Electricity receivables - An Phu Enterprise	8.615.326.950
Electricity receivables - Chau Phu Enterprise	16.804.534.338
Electricity receivables - Chau Thanh Enterprise	6.138.214.115
Electricity receivables - Cho Moi Enterprise	9.595.373.102
Electricity receivables - Phu Tan Enterprise	15.545.287.240
Electricity receivables - Thoai Son Enterprise	6.893.267.953
Electricity receivables - Tinh Bien Enterprise	13.823.155.185
Electricity receivables - Chau Doc Enterprise	2.823.598.749
Electricity receivables - Tri Ton Enterprise	13.675.725.319
Electricity receivables - Tan Chau Enterprise	5.442.260.649
Additional electricity charges upon finalization (*)	65.288.071.088
Total	<u>164.644.814.688</u>

(V.3.2). Including the following receivables:

Enterprise	Amount
Water receivables - Long Xuyen Enterprise	2.037.725.030
Water receivables - An Phu Enterprise	2.562.789.692
Water receivables - Chau Phu Enterprise	249.517.092
Water receivables - Chau Thanh Enterprise	2.549.468.622
Water receivables - Cho Moi Enterprise	3.937.550.516
Water receivables - Phu Tan Enterprise	2.078.358.032

Water receivables - Thoai Son Enterprise	1.744.205.493
Water receivables - Tinh Bien Enterprise	939.267.133
Water receivables - Chau Doc Enterprise	2.613.530.361
Water receivables - Tri Ton Enterprise	2.111.103.295
Water receivables - Tan Chau Enterprise	1.385.064.483
Additional water charges upon finalization (*)	17.077.170.355
Total	<u>39.285.750.104</u>

(*) represents additional utility revenue recognized to round off the month (due to the timing difference of utility billing cycles).

V.4. Short-term prepayments to suppliers

	30/09/2026	01/01/2026
Nguyen Phat Environmental Construction Company Limited	0	69.012.000
Saigon Water Technology Joint Stock Company	292.500.000	195.000.000
WACOM Construction Joint Stock Company	0	399.000.000
WASEEN Construction Investment - Water Supply Drainage and Environment Company Limited	2.587.063.000	2.882.500.000
Other suppliers	4.239.402.457	1.416.981.794
Total	<u>7.118.965.457</u>	<u>4.962.493.794</u>

V.5.a. Other short-term receivables

	30/09/2026	01/01/2026
Other receivables 1388	3.019.490.981	3.117.044.658
Receivables 141	1.178.513.465	1.442.708.922
Other receivables 3381	3.313.165.579	1.919.244.091
Total	<u>7.511.170.025</u>	<u>6.478.997.671</u>

V.5.b Doubtful debts

	30/09/2026	01/01/2026
Receivables from other organizations and individuals	1.328.557.471	1.328.557.471
Total	<u>1.328.557.471</u>	<u>1.328.557.471</u>

Overdue electricity and water bills
primarily owed by customers who have
relocated away from the locality;
provision for doubtful debts made in
2024.

V.6. Inventories	30/09/2026	01/01/2026
Raw materials and supplies	2.763.130.521	2.768.606.886
Tools, supplies, and office stationery	205.128.611	246.094.858
Work in progress	1.044.957.592	1.777.571.431
Finished goods	54.978.616	31.013.325
Merchandise	38.541.629.574	34.340.788.258
Goods on consignment	5.503.915.739	4.471.548.121
Total	48.113.740.653	43.635.622.879

V.7. Prepayments

V.7.a Short-term prepayments

	Closing balance	Opening balance
Tools and equipment	1.982.852.768	3.217.093.054
Materials and supplies for overhaul and replacement	40.335.547.291	23.794.293.160
Total	42.318.400.059	27.011.386.214

V.7.b Long-term prepayments

	Closing balance	Opening balance
Electric meter installation	41.658.774.498	45.708.004.980
Water meter installation	72.141.178.324	78.091.990.715
Major overhaul and repair expenses	8.655.411.280	8.211.687.117
Compensation and site clearance expenses for leased land	12.052.979.510	10.198.470.094
Other long-term prepayments		
Total	134.508.343.612	142.210.152.906

V.8. Long-term receivables

	Closing balance	Opening balance
Other long-term receivables	1.655.610.951	916.887.037

V.9. Tangible fixed assets

Item	01/01/2026	Increase	Decrease	30/09/2026
Historical cost				
Buildings and structures	291.258.535.354	527.431.312	798.635.445	290.987.331.221
Machinery and equipment	1.961.997.371.543	64.034.282.605	6.739.164.860	2.019.292.489.288
Vehicles and transmission systems	6.427.001.115	2.464.418.074	0	8.891.419.189
Office equipment and management tools	6.124.767.409	104.509.260	127.685.186	6.101.591.483

Total	<u>2.265.807.675.421</u>	<u>67.130.641.251</u>	<u>7.665.485.491</u>	<u>2.325.272.831.181</u>
Accumulated depreciation				
Buildings and structures	157.435.791.043	9.009.632.911	797.868.231	165.647.555.723
Machinery and equipment	1.142.610.784.704	72.314.249.035	5.511.383.749	1.209.413.649.990
Vehicles and transmission systems	2.626.159.769	622.601.248	0	3.248.761.017
Other fixed assets	<u>3.760.932.244</u>	<u>366.690.544</u>	<u>80.000.000</u>	<u>4.047.622.788</u>
Total	<u>1.306.433.667.760</u>	<u>82.313.173.738</u>	<u>6.389.251.980</u>	<u>1.382.357.589.518</u>
Net book value				
Buildings and structures	133.822.744.311			125.339.775.498
Machinery and equipment	819.386.586.839			809.878.839.298
Vehicles and transmission systems	3.800.841.346			5.642.658.172
Other fixed assets	<u>2.363.835.165</u>			<u>2.053.968.695</u>
Total	<u>959.374.007.661</u>			<u>942.915.241.663</u>

V.10. Intangible fixed assets

Item	<u>01/01/2026</u>	<u>Increase</u>	<u>Decrease</u>	<u>30/09/2026</u>
Cost				
Land use rights (*)	16.638.654.100	0	0	16.638.654.100
Computer software	<u>2.122.537.727</u>	<u>2.229.910.934</u>	<u>526.025.600</u>	<u>3.826.423.061</u>
Total	<u>18.761.191.827</u>	<u>2.229.910.934</u>	<u>526.025.600</u>	<u>20.465.077.161</u>
Accumulated amortization				
Land use rights	0	0	0	0
Computer software	<u>1.739.083.366</u>	<u>294.800.781</u>	<u>0</u>	<u>2.033.884.147</u>
Total	<u>1.739.083.366</u>	<u>294.800.781</u>	<u>0</u>	<u>2.033.884.147</u>
Carrying amount				
Land use rights	16.638.654.100			16.638.654.100
Computer software	383.454.361			1.792.538.914

Total	17.022.108.461	18.431.193.014
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(*) Land use rights value, comprising:

Currently used for the head office and warehouse in Long Xuyen City with a total value of VND 16.638.654.100;

Indefinite-term land use rights are not amortized.

V.11. Construction in progress comprises:

Project item	30/09/2026	01/01/2026
Upgrading Binh Hoa Water Supply System capacity to 10.000 m ³ /day - CT	0	0
Hoi An Water Supply System - CM	17.429.580.035	2.123.554.356
Relocation of old Chau Doc Water Supply System, Chau Doc City	-	-
Long Xuyen City Drainage and Wastewater Treatment Project	0	0
An Phu Commune Water Supply System, Tinh Bien District	0	0
Other projects	21.393.514.973	28.548.266.925
Total	38.823.095.008	30.671.821.281

V.12. Short-term trade payables comprise:

	30/09/2026	01/01/2026
Water Supply Sewerage Construction and Investment JSC (Waseco)	0	0
Dat Chanh Construction Consulting & Investment Co., Ltd.	0	19.466.001
Thanh Cong Electric Wire & Cable Co., Ltd.	648.435.218	736.894.223
Other suppliers	184.480.728.487	173.271.766.915
Total	185.129.163.705	174.028.127.139

V.13. Short-term prepayments from customers

	30/09/2026	01/01/2026
Other customers (water bill of Long Xuyen Water Supply Enterprise)	1.350.903.368	302.801.182
Total	1.350.903.368	302.801.182

V.14. Dividends and profits payable

	30/09/2026	01/01/2026
Dividends and profits payable	1.519.867.975	0
Total	1.519.867.975	0

V.15. Taxes and other payables to the State

	Beginning of period	Payable	Paid	End of period
VAT	2.779.411.620	34.442.537.674	33.433.329.288	3.788.620.006
Corporate income tax	39.293.344.912	38.967.188.584	29.083.344.911	19.177.188.585
Personal income tax	185.715.916	941.127.164	1.126.843.080	0
Natural resource royalty tax	482.406.324	4.919.330.531	4.853.997.056	547.739.799
Taxes, charges, fees, and other payables	1.050.125.323	14.850.437.342	14.003.962.657	1.974.664.651
Total	43.791.004.095	94.120.621.295	112.501.476.992	25.410.148.398

V.16. Payables to employees for 2026 were appropriated in accordance with General Meeting of Shareholders Resolution No. 02/DHDCD dated 29/06/2026.

	30/09/2026	01/01/2026
Salaries payable	48.853.842.907	43.288.672.481
Bonuses payable		

V.17. Short-term accrued expenses

	30/09/2026	01/01/2026
Accrued payable to VDB	75.251.453	123.263.049
Accrued payable to VietinBank	853.185.760	436.178.071
Total	928.437.213	559.441.120

V.18. Other payables

V.18.a Other short-term payables

	30/09/2026	01/01/2026
Trade union fees	828.673.958	819.676.897
Social, health, and unemployment insurance	0	0
Interest payable	173.021.816	173.021.816
Dividends payable	87.568.850	400.715.425
Unrecognized revenue from consumed materials	6.946.163.491	5.859.500.834
Other short-term payables	14.076.719.619	73.941.960.111
Total	22.112.147.734	81.194.875.083

(i) Represents the value of materials issued at internal transfer prices to affiliated Enterprises for sale and installation of electric/water meters for consumers, pending installation and finalization upon completion.

(ii) Proceeds from the share sale remitted by the securities company under the state capital divestment plan. These amounts have been paid to the state budget. The remaining balance represents deductible divestment costs.

V.18.b Other long-term payables

	30/09/2026	01/01/2026
Payables to the State budget	117.203.670.048	107.203.670.048
Total	117.203.670.048	107.203.670.048

State capital allocated after equitization that the Company must repay to the budget, for which a repayment plan has been formulated in line with the comments of the Provincial People's Committee and the Company's annual construction plan.

V.19. Short-term and long-term borrowings and finance lease liabilities:

V.19.a Short-term borrowings:

	30/09/2026	01/01/2026
Vietnam Joint Stock Commercial Bank for Industry and Trade - An Giang Branch (a)	42.080.990.762	96.692.809.875

Loan purpose: Supplementing working capital for the Company's trading of electrical and water materials and equipment.

Form of security: Unsecured loans. Comprises short-term loans and the current portion of long-term loans due within 12 months.

V.19.b Long-term borrowings:

Long-term borrowings and finance lease liabilities comprise borrowings from the following banks:

	30/09/2026	01/01/2026
Vietnam Joint Stock Commercial Bank for Industry and Trade - An Giang Branch (a)	263.474.534.377	180.904.977.241
Vietnam Development Bank - An Giang Branch (b)	4.164.655.000	5.574.277.000
Vietnam Development Bank (Loan financed by ADB) (c)		
Vietnam Development Bank (Loan financed by AFD) (d)	0	0
Total	267.639.189.377	186.479.254.241

(a). Loan for construction of electricity and water works; floating interest rate. Collateral comprises assets formed from loan proceeds.

(b). Long Son water supply system: borrowed through Vietnam Development Bank. Loan term is 25 installments from 31/03/2017 to 31/03/2029. The loan carries an interest rate of 5%/year (within term) and 7,5% (overdue).

V.20. Bonus and welfare funds

	Beginning balance	Increases during the period	Decreases during the period	Ending balance
Bonus fund	29.600.765.006	20.922.440.000	41.859.615.336	8.663.589.670
Welfare fund	8.190.002.250	5.380.110.000	2.955.145.081	10.614.967.169
Bonus fund for Executive Board and Management	379.603.050	948.288.500	1.765.500.000	(437.608.450)
Total	38.170.370.306	27.250.838.500	46.580.260.417	18.840.948.389

V.21. Deferred tax liabilities

	Year-to-date accumulated	
	Current year	Prior year
Beginning balance	15.802.557.064	14.225.282.003
Recognized in profit or loss	670.491.224	1.577.275.061
Offset against deferred tax assets	0	0
Total	16.473.048.288	15.802.557.064

V.22. Owner's equity

(V.22.1) Statement of changes in equity

Item	01/01/2026	Increase	Decrease	30/09/2026
Owner's contributed capital	563.295.670.000		0	563.295.670.000
- Ordinary shares with voting rights	563.295.670.000			563.295.670.000
Other capital	0			0
Development and investment fund	180.970.612.838	13.750.000.000		194.720.612.838
Other equity funds	180.970.612.838	13.750.000.000		194.720.612.838
Undistributed post-tax profits	121.186.788.035	243.065.104.644	209.141.701.000	98.114.718.948
- Undistributed post-tax profits accumulated to the end of the previous period	36.692.437.535	84.494.350.500	84.494.350.500	36.692.437.535
- Undistributed post-tax profit of this period	84.494.350.500	158.570.754.144	124.647.350.500	118.417.754.144
Capital construction fund (*)	0		0	0
Total	865.453.070.873	256.815.104.644	209.141.701.000	913.126.474.517

Details of increase in undistributed earnings this period:

	From 01/01/2026 to 30/09/2026
Undistributed post-tax profit from 01/01/2026 to 30/09/2026	155.110.191.679
Total	155.110.191.679

(V.22.2) Details of owner's contributed capital

The charter capital of the Company as of 30/09/2026 is: VND 563.295.670.000 (five hundred sixty-three billion, two hundred ninety-five million, six hundred seventy thousand Vietnamese dong), divided into 56.329.567 shares.

The charter capital structure is as follows:

	Number of shares	Percentage %
People's Committee of An Giang Province	49.414.727	87,72
Other shareholders	6.914.840	12,28
Total	56.329.567	100

(V.22.3) Shares

The number of ordinary shares issued and currently outstanding is 56.329.567 shares with a par value of VND 10.000/share.

	Current year	Prior year
Ordinary shares in circulation at the beginning of the year	56.329.567	56.329.567
Ordinary shares issued as dividends		
Total	56.329.567	56.329.567
(V.22.4) Basic earnings per share	Current year	Prior year
- Corporate income tax after profit	158.570.754.144	135.480.365.250
- Appropriation to Bonus and Welfare Fund	-26.078.000.000	-18.562.400.000
- Appropriation to Management Bonus Fund	-325.000.000	-250.000.000
Profit allocated to ordinary shares	132.167.754.144	116.667.965.250
- Weighted average ordinary shares in circulation during the period	56.329.567	56.329.567
- Basic earnings per share	2.346	2.071

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

VI.1 Revenue from sales of goods and provision of services

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Revenue from electricity business	1.810.254.888.716	1.640.558.419.053
Revenue from potable water supply	449.600.488.111	445.656.302.142
Revenue from materials sales	11.232.800.102	7.299.670.022
Other revenue	7.736.532.484	6.878.600.689
Total	2.278.824.709.413	2.097.163.732.951

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
VI.2 Cost of goods sold		
Cost of sales of electricity business	1.448.627.186.208	1.314.175.540.043
Cost of sales of clean water production and supply	357.378.705.279	364.964.993.936
Cost of goods sold of materials	9.391.102.806	6.447.350.084
Cost of goods sold of real estate finished products		
Other costs of sales	1.099.309.825	318.190.639
Total	1.816.496.304.118	1.685.906.074.702

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
VI.3 Financial income		
Interest income from bank deposits	1.655.071.756	1.105.635.011

Total	1.655.071.756	1.105.635.011
VI.4 Financial expenses represent interest expense		
	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Interest expenses	20.021.620.718	14.700.213.602
Total	20.021.620.718	14.700.213.602
VI.5 Selling expenses		
	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Staff costs for electricity and water business	104.027.734.321	101.651.718.573
Tools and supplies expenses for electricity and water business	19.328.705.178	19.042.011.750
Depreciation of fixed assets used for electricity and water business	17.555.274.791	15.774.412.868
Outsourced service and other expenses	9.349.487.744	9.281.968.980
Total	150.261.202.034	145.750.112.171
VI.6 General and administrative expenses		
	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Management staff costs	29.478.514.498	26.701.387.477
Management materials expenses	26.367.593.643	23.293.998.960
Office supplies	3.487.156.719	4.077.489.617
Depreciation of fixed assets	1.120.753.598	776.872.567
Provision for severance allowance	860.444.000	1.574.396.400
Taxes, fees, and charges	0	15.000.000
Other monetary expenses	39.074.079.887	35.079.058.412
Total	100.388.542.345	91.518.203.433
VI.7 Other income		
	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Other income	11.841.784.551	13.422.212.779
Total	11.841.784.551	13.422.212.779
VI.8 Other expenses		
	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Other expenses	6.945.462.552	4.467.908.041
Total	6.945.462.552	4.467.908.041

VII. OTHER INFORMATION

Related parties of the Company comprise: key management personnel, related individuals of key management personnel, and other related parties.

VII.1 Remuneration and compensation of key management personnel and Supervisory

Board members

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Mr. Luong Van Ba - Chairman of the Board of Directors	1.073.352.000	1.092.800.000
Mr. Le Viet Anh - Member of the Board of Directors cum General Director	896.024.800	877.700.000
Mr. Tran Nhat Tri - Member of the Board of Directors cum Deputy General Director	811.700.160	795.340.000
Mr. Truong Van Nghiem - Deputy General Director (appointed on 01/03/2022)	624.576.640	601.860.000
Mr. Nguyen Ngoc Chau - Deputy General Director (appointed on 01/11/2025)	314.200.300	0
Mr. Huynh Lam - Deputy General Director (resigned on 01/07/2026)	240.180.000	276.875.000
Mr. Le Thanh Buu - Member of the Board of Directors	235.560.000	247.150.000
Mr. Lam Thanh Quang - Member of the Board of Directors	235.560.000	247.150.000
Mr. Pham Cao Tri - Chief Accountant	382.994.400	385.100.000
Mr. Nguyen Tuan Huy - Member of the Board of Directors	36.000.000	42.960.000
Ms. Nguyen Thi Ngoc Chau - Head of the Supervisory Board	275.616.000	280.700.000
Mr. Chau Minh Tu - Member of the Supervisory Board	114.716.000	115.950.000

AN GIANG POWER AND WATER SUPPLY
JOINT STOCK COMPANY
821 - Tran Hung Dao Street, Group 13, Binh Thoi 1 Hamlet,
Binh Duc Ward, An Giang Province

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dated October 27, 2015, of the Ministry
of Finance)

Mr. Tran Le Minh Hoan - Member of the Supervisory Board	124.044.000	131.663.600
Total	5.359.524.300	5.095.248.600

VII.2 Comparative figures

Comparative figures are taken from the Financial Statements for the corresponding period
of 2025.

Approved on October 19, 2026

PREPARER

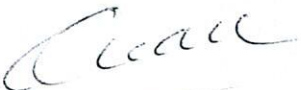
(Signature, full name)

CHIEF ACCOUNTANT

(Signature, full name)

**LEGAL
REPRESENTATIVE**

(Signature, full name, stamp)


Dương Quốc Quân



Phạm Cao Trí




Lương Văn Bạ