

**DAKLAK WATER SUPPLY JOINT
STOCK COMPANY**

No.: 192/2026/CV-DWC

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Dak Lak, August 12, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding information disclosure on the securities market, Dak Lak Water Supply Joint Stock Company hereby discloses its reviewed interim financial statements for the six-month period ending June 30, 2026, to the Hanoi Stock Exchange as follows:

1. Name of organization: DAKLAK WATER SUPPLY JOINT STOCK COMPANY
 - Securities code: DWC
 - Address: No. 339 Ton Duc Thang, Tan An Ward, Dak Lak Province, Vietnam
 - Phone number: 02623 852619
 - Disclosed by: Ms. Nguyen Thi Thuy Hang - Chief accountant
 - Email: hangnguyen210990@gmail.com Phone number: 0935797007
2. Disclosed information:
 - Reviewed interim financial statements for the six-month period ended 30 June 2026
 - ☒ Separate financial statements (The listed entity does not have subsidiaries and superior accounting units with affiliated units);
 - ☐ Consolidated financial statements (The listed entity with subsidiaries);
 - ☐ General financial statements (The listed entity has its own accounting unit under its own accounting apparatus).
 - Cases subject to explanation of causes:
 - + The auditor gives an unqualified opinion on the financial statements (for the financial statements that have been reviewed/audited):
 - ☒ Yes
 - ☒ No

Written explanation in case of yes:

☒ Yes

☐ No

+ After-tax profit in the reporting period has a difference before and after the audit of 5% or more, carrying forward loss to profit or vice versa (for audited financial statements in 2024):

☐ Yes

☒ No

Written explanation in case of yes:

☐ Yes

☐ No

+ Profit after enterprise income tax in the income statement of the reporting period varies from 10% or more compared to the same period in the previous year:

☒ Yes

☐ No

Written explanation in case of yes:

☒ Yes

☐ No

+ Profit after tax in the reporting period is lost, carried forward from profit in the same period last year to loss in this period or vice versa:

☐ Yes

☒ No

Written explanation in case of yes:

☐ Yes

☐ No

This document was published on the website of Daklak Water Supply Joint Stock Company on August 12, 2026 at link: <http://dakwaco.com.vn/>.

We commit that the information disclosed above is true and take full legal responsibility for the content of the information disclosed.

DISCLOSER

Attachments:

- Financial statements for the six months of 2026
- Written explanation

**CÔNG TY
CỔ PHẦN
CẤP
NƯỚC
ĐẮK LẮK**

Digitally signed by CÔNG TY CỔ
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Nguyen Thi Thuy Hang

DAK LAK WATER SUPPLY JOINT STOCK COMPANY

Reviewed interim financial statements
for the six-month period ended 30 June 2026

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DAK LAK WATER SUPPLY JOINT STOCK COMPANY
339 Ton Duc Thang Street, Tan An Ward, Dak Lak Province
THE BOARD OF DIRECTOR'S REPORT

The Board of Director of Dak Lak Water Supply Joint Stock Company (the "Company") has the pleasure in presenting this report and The Interim Financial Statements for the fiscal year ended 30 June 2026.

1. General information

Dak Lak Water Supply Joint Stock Company, formerly known as Dak Lak Water Supply and Construction Investment One Member Limited Liability Company, was equitized under Decision 3514/QĐ-UBND dated 26 December 2018 of the People's Committee of Dak Lak Province. The company operates under the Business Registration Certificate No. 6000175995 first registered on 27 June 2006 by the Department of Planning and Investment of Dak Lak province.

On 27 June 2019, the Company received the 5th Change of Business Registration Certificate approving the transformation into a joint stock company.

On 17 July 2025, the Company was granted the 8th Certificate of Business Registration Change by the Department of Enterprise Management - Department of Finance of Dak Lak province regarding the change of head office information.

The charter capital of the Company is VND 315,200,000,000 (Three hundred fifteen billion two hundred million dong).

Head office is located at: 339 Ton Duc Thang Street, Tan An Ward, Dak Lak Province.

2. The members of the Board of Directors, Board of Control and Board of Management

The members of the Board of Directors, Board of Control and Board of Management during the period and until the issuing date of this report are:

The Board of Directors

Mr. Do Hoang Phuc	Chairman	
Mr. Do Hoang Phuong	Vice Chairman	
Mr. Nguyen Cong Dinh	Permanent Vice Chairman	Appointed on 27/01/2026
Mr. Nguyen Khac Dan	Member	Resigned on 13/01/2026
Ms. Pham Thi Linh	Member	
Mr. Tran Bao Chung	Member	Appointed on 13/01/2026

The Board of Management and chief accountant

Ms. Hoang Thi Thu Ha	General Manager
Mr. Nguyen Hung	Deputy General Manager
Mr. Nguyen Cong Dinh	Deputy General Manager
Ms. Nguyen Thi Thuy Hang	Chief accountant

Board of Control

Ms. Le Dang Nguyen Dan	Chairman
Ms. Ha Thi Thu Huyen	Member
Mr. Le Ban Khanh	Member

Legal representative

The legal representative of the Company during the period and up to the date of this report is as follows: Mr. Do Hoang Phuc - Chairman of the Board of Directors.

3. The Company's Financial position and operating results

The Company's results of operations for the six-month period ended 30 June 2026 and its financial position as at the same date are set out in the attached Interim financial statements.

DAK LAK WATER SUPPLY JOINT STOCK COMPANY
339 Ton Duc Thang Street, Tan An Ward, Dak Lak Province
THE BOARD OF DIRECTOR'S REPORT

4. Events subsequent to the Balance Sheet date

There have been no significant events occurring after the Balance Sheet date which would require adjustments or disclosures to be made in the interim financial statements.

5. Auditors

AFC Vietnam Auditing Co., Ltd has been appointed to review the interim financial statements for the six-month period ended 30 June 2026.

6. Statement of the Board of Director's responsibility in respect of the interim financial statements

The Board of Director is responsible for the interim financial statements for the six-month period ended 30 June 2026 which gives a true and fair view of the state of affair of the Company and of its results and cash flows for the fiscal year ended same day. In preparing those financial statements, The Board of Director is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basic unless it is inappropriate to presume that the Company will continue in business; and
- Design, implement and maintain the Company's internal control for prevention and detection of fraud and error.

The Board of Director is responsible for ensuring that the proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accounting records comply with the Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. The Board of Director is also responsible for controlling the assets of the Company and therefore has taken the appropriate measures for the prevention and detection of fraud and and other violations.

The Board of Director confirms that the Company has complied with the above requirements in preparing the interim financial statements.

7. Approval of the interim financial statements

The Board of Director hereby approve the accompanying interim financial statements which give a true and fair view of the financial position of Company as at 30 June 2026 and the results of its operations and cash flows of the Company for the six-month period ended 30 June 2026 in accordance with the Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial statements.



Đỗ Hoàng Phúc
Chairman

Dak Lak, 07 August 2026



Công ty TNHH Kiểm Toán AFC Việt Nam
AFC Vietnam Auditing Co., Ltd.

Thành viên tập đoàn PKF Quốc tế
Member firm of PKF International



No. 056/2026/BCKT-PB.00463

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: **The Shareholders, Board of Directors and Board of Management
Dak Lak Water Supply Joint Stock Company**

We have audited the accompanying interim financial statements of Dak Lak Water Supply Joint Stock Company, ("the Company"), prepared on 07 August 2026, as set out from page 05 to page 36, which comprise the Statement of Financial Position as at 30 June 2026 and the income statement, the cash flow statement for the fiscal year ends on the same date and the Notes to the interim financial statements.

Board of Director's responsibility

The Board of Director is responsible for the preparation and fair presentation of these interim financial statements of company in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting and for such internal control as management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on the accompanying interim financial statements. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2400 - Review of Historical Financial Statements.

A review of interim financial statements in accordance with this Standard is a limited assurance engagement. The auditor performs procedures, which consist primarily of inquiries of management and other personnel within the entity and, where appropriate, analytical procedures and evaluation of the evidence obtained. The procedures performed in a review engagement are significantly less than those performed in an audit conducted in accordance with Vietnamese Auditing Standards. Accordingly, we will not express an audit opinion on the interim financial statements.

Basis of the qualified conclusion

As at 1 January 2026 and 30 June 2026, in the items of cost of production in progress and construction in progress on the Statement of Financial Position, there are still some works with a total value of VND 2,095,102,089 has arisen from previous years and not continued in the current year. The Company has not yet conducted an assessment of the recoverable value of these works. With the Company's existing documents, we were unable to obtain sufficient appropriate audit evidence regarding the accuracy and recoverability of this item, and the effect (if any) on the interim financial statements for the six-month period ended 30 June 2026.

By the end of this period, the Company has not yet been able to finalize the cost of equitization and determine the value of the State capital to hand over to the Joint Stock Company due to the fact that it has not dealt with the outstanding financial problems. The value of payables to the State for equitization being recorded in other payables on the Statement of Financial Position as at 1 January 2026 and as at 30 June 2026 is VND 2,497,465,174. Depending on the discretion of the Regulator, the amounts presented in the interim financial statements may be subject to change upon final decision.

Receivables and payables on the Statement of Financial Position as at 1 January 2026 and as at 30 June 2026 have not yet been reconciled and confirmed with the receivables and payables of which: collected from customers in the amount of VND 4,030,199,208, prepaid to the seller in the amount of VND 237,933,000, other receivables in the amount of VND 1,429,121,727 and payable to the seller in the amount of VND 496,904,992. Accordingly, we were unable to obtain sufficient appropriate audit evidence about the

accuracy, existence and recoverability of these balances and the effect (if any) on the items in the statements financials for the six-month period ended 30 June 2026.

As at 1 January 2026 and as at 30 June 2026, the Company has tracked of other payables on the Statement of Financial Position of the Japanese Government loan in accordance with Decision No. 882/QĐ-UB issued 5 April 2002 of the People's Committee of Dak Lak province on the investment in the water supply project of Quang Phu town, Cu M'Gar district with the amount of VND 8,059,727,581. At the time of this report, the Company has not yet determined the loan object, loan term and interest rate.

Qualified conclusion

Based on our review, except for the matter described in the "Basis of the qualified conclusion" paragraph, nothing has come to our attention that causes us to believe that the interim financial statements do not present fairly, in all material respects, the financial position of Dak Lak Water Supply Joint Stock Company as at 30 June 2026, and its financial performance and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese (corporate) accounting system and the relevant statutory requirements applicable to interim financial reporting.

Other Matter

During the period, the Company applied for the first time the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance ("Circular 99"), replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain line items on the Financial Statements have been reclassified and renamed in accordance with the new regulations. Figures in the column "01/01/2026" and the column "for the 6-month accounting period ended 30/06/2025" on the Financial Statements have been restated following the new classification and terminology under Circular 99 to ensure comparability. These changes do not affect the total assets, total liabilities, owners' equity, and net profit after tax of the Company. (Detailed in Note 9.4)



NGUYEN XUAN HUNG

Deputy Director - North branch

Audit Practicing Registration Certificate

No. 5701 - 2023 - 009 - 1

Authorized person

AFC VIETNAM AUDITING COMPANY LIMITED

Ha Noi, 07 August 2026

DAK LAK WATER SUPPLY JOINT STOCK COMPANY
339 Ton Duc Thang Street, Tan An Ward, Dak Lak Province

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Form B 01a - DN

ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
A/ SHORT-TERM ASSETS	100		414,015,009,184	364,899,862,741
I/ Cash and cash equivalents	110	5.1	311,021,764,934	260,688,950,389
1. Cash	111		311,021,764,934	180,688,950,389
2. Cash equivalents	112		-	80,000,000,000
II/ Short-term financial investments	120	5.2	5,250,000,000	5,250,000,000
1. Short-term held-to-maturity investments	123		5,250,000,000	5,250,000,000
III/ Short-term receivables	130		52,850,222,073	49,655,438,474
1. Receivable from customers	131	5.3	9,716,367,254	9,675,582,541
2. Short-term advances to suppliers	132	5.4	6,332,906,556	6,571,137,482
3. Other short-term receivables	135	5.5	41,629,228,900	38,236,999,088
4. Provisions for short-term doubtful debts	136	5.8	(4,828,280,637)	(4,828,280,637)
IV/ Inventories	140	5.6	32,719,988,681	30,620,943,902
1. Inventories	141		32,719,988,681	30,620,943,902
V/ Short-term biological assets	150		-	-
VI/ Other short-term assets	160		12,173,033,496	18,684,529,976
1. Deductible value added tax	162		12,173,033,496	18,684,529,976
B/ LONG -TERM ASSETS	200		466,950,378,986	498,919,447,907
I/ Long-term receivables	210		-	-
II/ Fixed assets	220		445,809,455,670	477,696,381,285
1. Tangible fixed assets	221	5.9	444,275,279,461	475,657,255,286
- Cost	222		1,216,551,357,344	1,201,173,218,823
- Accumulated depreciation	223		(772,276,077,883)	(725,515,963,537)
2. Intangible fixed assets	227	5.10	1,534,176,209	2,039,125,999
- Cost	228		7,521,634,545	7,521,634,545
- Accumulated depreciation	229		(5,987,458,336)	(5,482,508,546)
III/ Short-term biological assets	230		-	-
IV/ Investment property	240		-	-
V/ Long term assets in progress	250		5,855,888,790	6,162,961,843
1. Construction in progress	252	5.11	5,855,888,790	6,162,961,843
VI/ Long-term financial investments	260		-	-
VII/ Other long-term assets	270		15,285,034,526	15,060,104,779
1. Long-term prepaid expenses	271	5.7	15,285,034,526	15,060,104,779
TOTAL ASSETS	280		880,965,388,170	863,819,310,648

DAK LAK WATER SUPPLY JOINT STOCK COMPANY
339 Ton Duc Thang Street, Tan An Ward, Dak Lak Province
INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Form B 01a - DN

RESOURCES	Code	Note	30/06/2026	01/01/2026
C/ LIABILITIES	300		412,688,179,010	453,614,264,090
I/ Current liabilities	310		93,896,509,028	119,747,977,249
1. Payable to suppliers	311	5.12	3,701,706,227	5,460,184,150
2. Advances from customers	312	5.13	698,093,353	655,098,661
3. Dividends and profits payable	313		793,700,000	12,140,900,000
3. Taxes and amounts payable to the State budget	314	5.14	10,481,985,977	13,572,121,109
4. Payable to employees	315		6,788,350,001	7,779,551,646
5. Accrued expenses	316	5.15	8,230,280,196	5,698,349,954
6. Other current payables	320	5.16	13,272,400,507	14,427,051,657
7. Short-term borrowings and finance lease	321	5.17	46,262,863,623	56,347,590,928
8. Bonus and welfare funds	323		3,667,129,144	3,667,129,144
II/ Long-term liabilities	330		318,791,669,982	333,866,286,841
1. Other long-term payables	338	5.16	2,768,099,343	2,416,999,343
2. Long-term borrowings and finance lease	339	5.17	316,023,570,639	331,449,287,498
D/ OWNERS' EQUITY	400		468,277,209,160	410,205,046,558
I/ Owners' equity	410	5.18	468,277,209,160	410,205,046,558
1. Owners' invested capital	411		315,200,000,000	315,200,000,000
- Voting shares	411a		315,200,000,000	315,200,000,000
- Preferred shares	411b		-	-
2. Retained earnings (Accumulated losses)	420		153,077,209,160	95,005,046,558
- Accumulated retained earnings of previous year	420a		95,005,046,558	15,965,366,932
- Retained earnings of this period	420b		58,072,162,602	79,039,679,626
TOTAL RESOURCES	440		880,965,388,170	863,819,310,648



Do Hoang Phuc
Chairman
Dak Lak, 07 August 2026

Nguyen Thi Thuy Hang
Chief accountant

Nong Be Duy
Preparer

DAK LAK WATER SUPPLY JOINT STOCK COMPANY
339 Ton Duc Thang Street, Tan An Ward, Dak Lak Province
INTERIM INCOME STATEMENT
For the six-month period ended 30 June 2026

Form B 02a - DN

Items	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND
1. Gross sales of goods and services	01	6.1	182,436,667,262	166,162,519,696
2. Deductions	02		62,800,438	51,619,954
3. Net sales of goods and services	10		182,373,866,824	166,110,899,742
4. Cost of goods sold	11	6.2	69,275,326,666	66,849,072,044
5. Gross profit from sales of goods and services	20		113,098,540,158	99,261,827,698
6. Gain/(loss) from disposal of investment properties	20		-	-
7. Financial income	21	6.3	629,047,531	161,121,154
8. Financial expenses	22	6.4	10,387,171,582	21,873,507,760
<i>In which: Interest expense</i>	23		10,387,171,582	10,913,235,253
9. Selling expenses	25	6.5	25,649,464,635	23,752,615,420
10. General and administration expenses	26	6.6	13,646,977,047	16,537,857,732
11. Net operating profit	30		64,043,974,425	37,258,967,940
12. Other income	31	6.7	1,324,555,743	1,243,357,012
13. Other expenses	32	6.8	5,257,807	7,954,564
14. Profit from other activities	40		1,319,297,936	1,235,402,448
15. Total accounting profit before tax	50		65,363,272,361	38,494,370,388
16. Current corporate income tax expense	51	6.9	7,291,109,759	4,204,619,896
17. Deferred corporate income tax expense	52		-	-
18. Net profit after corporate income tax	60		58,072,162,602	34,289,750,492
19. Basic earnings per share	70	6.10	1,842	1,088
20. Diluted earnings per share	71	6.11	1,842	1,088



Do Hoang Phuc
Chairman
Dak Lak, 07 August 2026

Nguyen Thi Thuy Hang
Chief accountant

Nong Be Duy
Preparer

DAK LAK WATER SUPPLY JOINT STOCK COMPANY
339 Ton Duc Thang Street, Tan An Ward, Dak Lak Province

INTERIM CASH FLOWS STATEMENT

(Indirect method)

For the six-month period ended 30 June 2026

Form B 03a - DN

Items	Code	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
I. Cash flows from operating activities			
1. Profit before tax	01	65,363,272,361	38,494,370,388
2. Adjustments for:			
- Depreciation of fixed assets	02	47,265,064,136	48,348,567,009
- Provisions	03	-	-
- Gain/(loss) from unrealized foreign exchange differences	04	-	10,267,437,524
- Gain/(loss) from investing activities	05	(221,605,406)	(178,343,376)
- Interest expense	06	10,387,171,582	10,913,235,253
3. Operating profit/(loss) before changes in working capital	08	122,793,902,673	107,845,266,798
- Increase/(Decrease) in receivables	09	3,316,712,881	(7,696,246,334)
- Increase/(Decrease) in inventories	10	(3,171,282,448)	(3,691,920,336)
- Increase/(Decrease) in accounts payable (not including accrued interest and corporate income tax payable)	11	(1,904,417,775)	3,170,565,571
- Increase/(Decrease) in prepaid expenses	12	(224,929,747)	403,850,654
- Interest paid	14	(9,206,667,430)	(11,182,548,413)
- Corporate income tax paid	15	(9,866,378,729)	(2,856,152,265)
Net cash flows from operating activities	20	101,736,939,425	85,992,815,675
II. Cash flows from investing activities			
1. Purchases and construction of fixed assets and other long-term assets	21	(15,378,138,521)	(14,063,966,625)
2. Interest, dividends and profits received	27	420,411,976	40,991,702
Net cash flows from investing activities	30	(14,957,726,545)	(14,022,974,923)
III. Cash flows from financing activities			
1. Proceeds from borrowings	33	393,071,399,700	44,444,273,027
2. Repayments of borrowings	34	(418,170,598,035)	(54,822,517,506)
3. Dividends or profits paid to owners	36	(11,347,200,000)	-
Net cash flows from financing activities	40	(36,446,398,335)	(10,378,244,479)
Net cash flows in the period	50	50,332,814,545	61,591,596,273
Cash and cash equivalents at the beginning of the period	60	260,688,950,389	140,183,205,072
Cash and cash equivalents at the end of the period	70	311,021,764,934	201,774,801,345



Do Hoang Phuc
Chairman
Dak Lak, 07 August 2026

Nguyen Thi Thuy Hang
Chief accountant

Nong Be Duy
Preparer

These notes form an integral part of and should be read along with the accompanying interim financial statements.

1. GENERAL INFORMATION

1.1 Ownership

Dak Lak Water Supply Joint Stock Company, formerly known as Dak Lak Water Supply and Construction Investment One Member Limited Liability Company, was equitized under Decision 3514/QĐ-UBND dated 26 December 2018 of the People's Committee of Dak Lak Province. The company operates under the Business Registration Certificate No. 6000175995 first registered on 27 June 2006 by the Department of Planning and Investment of Dak Lak province.

On 27 June 2019, the Company received the 5th Change of Business Registration Certificate approving the transformation into a joint stock company.

On 17 July 2025, the Company was granted the 8th Certificate of Business Registration Change by the Department of Enterprise Management - Department of Finance of Dak Lak province regarding the change of head office information.

The charter capital of the Company is VND 315.200.000.000 (Three hundred fifteen billion two hundred million dong).

Number of shares: 31,520,000 shares, par value: VND 10,000/share.

Head office is located at: 339 Ton Duc Thang Street, Tan An Ward, Dak Lak Province.

1.2 Business sectors

The Company's business sectors are the production and supply of water.

1.3 Business activities

According to Business Registration Certificate No. 6000175995 issued by the Department of Planning and Investment of Dak Lak Province, the Company's main business activities include:

- Exploiting, treating and supplying water;
- Construction of public works;
- Construction of other civil engineering works./.

1.4 Normal production and business cycle

The normal production and business cycle of the Company does not exceed 12 months.

1.5 Characteristics of the Company's operations during the financial year that affect the interim financial statements

During the six-month period ended 30 June 2026, there were no activities that had a significant impact on the interim financial statements of the Company.

1.6 Personnel

The number of employees of the Company as at 30 Jun 2026 is: 302 people. (As at 31 December 2025 is: 304 people).

NOTES TO INTERIM FINANCIAL STATEMENT
For the six-month period ended 30 June 2026

Form B09a - DN

1.7 Statement of Comparability of Information on the Financial Statements

The corresponding figures of the prior period are comparable with those of the current period. During the period, the Company applied for the first time the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance ("Circular 99"), which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain line items on the Financial Statements have been reclassified and renamed in accordance with the new regulations. Figures in the columns titled "01/01/2026" and "Six-month accounting period ended 30/06/2025" on the Financial Statements have been restated to conform to the new classification and terminology of Circular 99 to ensure comparability. These changes have no impact on the Company's total assets, total liabilities, total equity, and profit after tax.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1 Accounting period

The accounting period of the Company begins on January 01 and ends on December 31.

2.2 Accounting currency

The Company maintains its accounting record in Vietnamese Dong (VND).

3. APPLICABLE ACCOUNTING STANDARDS AND REGIME

3.1 Applicable Accounting Standards and Regime

The Company applies Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99"), and guiding circulars on the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of its Financial Statements.

3.2 Comply with the Vietnamese Accounting Standards and Vietnamese Accounting Regime

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Interim financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting regime.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 Basis of preparation the interim financial statements

The interim financial statements are prepared on the accrual basis (except for information relating to cash flows).

4.2 Transactions in foreign currencies

Transactions arising in foreign currencies are translated at the exchange rates prevailing on the transaction dates. Monetary items denominated in foreign currencies as at the fiscal year-end date are retranslated at the average buying and selling telegraphic transfer exchange rate of the Bank on this date.

Exchange differences arising from transactions in foreign currencies are recognized in the financial income or financial expense. Exchange differences arising from revaluation of monetary items denominated in foreign currencies at the Balance Sheet date after off-setting the differences is recognized in the financial income or financial expense.

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4.3 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, collaterals, short-term investment with an original maturity of less than three months with high liquidity, that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value. Cash and cash equivalents subject to restriction are not presented under this line item, but are presented under "Other current assets" or "Other non-current assets", depending on the duration of the restriction.

4.4 Financial investments

Investments held to maturity

Investments are classified as held to maturity when the Company has the intention and ability to hold to maturity. Held-to-maturity investments include: term deposits with banks (including bills and promissory notes), bonds, and preferred shares that the issuer is required to redeem at a specified date in the future and held-to-maturity loans for the purpose of earning periodic interest and other held-to-maturity investments.

Held-to-maturity investments are initially recognized at cost, including the purchase price and costs associated with the acquisition of the investments. After initial receipt, these investments are recognized at their recoverable amounts. Interest income from investments held to maturity after the acquisition date is recognized in the income statement on an accrual basis. Interest earned before the Company holds it is deducted from the original cost at the time of purchase.

When there is strong evidence that part or all of the investment may not be recovered and the amount of loss can be measured reliably, the loss is recognized in financial expenses during the year and reduced. directly deduct the investment value.

4.5 Receivables

Recognition principle: Receivables include trade accounts receivable, advances to suppliers, internal receivable, the progress of construction contract receivable (if any) and other receivables at the date of reporting.

- Current assets: withdrawal or settlement period less than 1 year.
- Non-current assets: withdrawal or settlement period more than 1 year.

Provision for doubtful debts:

The provision for doubtful debts represents the estimated loss due to non-payment arising on receivables that were outstanding at the Balance Sheet date.

4.6 Inventories

Inventories are paid to the original price. In case the net realizable value is lower than the original cost, it must be calculated according to the net realizable value. The cost of inventory includes the cost of direct materials, direct labor, and manufacturing overhead, to bring the inventory to its current location and condition. Net realizable value is determined at the estimated selling price less costs to complete and any marketing, selling, and distribution costs incurred.

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 for their consumption.

The value of inventories is calculated using the weighted average method and is accounted for using the perpetual inventory method.

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Provision for devaluation of inventories is made for each inventory item whose cost is greater than its net realizable value. For services in progress, the provision for devaluation is calculated for each type of service with a separate price. Increase or decrease in the balance of provision for devaluation of inventories that need to be set up at the end of the financial year is recorded in cost of goods sold.

4.7 Prepaid expenses

Short-term prepaid expenses are expenses amortized within 12 months.

Long-term prepaid expenses include expenses actually incurred but related to the results of production and business activities of many accounting periods. Prepaid expenses of the Company include the following expenses:

Tools

Instruments that have been put into use are amortized to expenses on a straight-line basis with an amortization period not exceeding 3 years.

Maintenance and repair expenses

Maintenance and repair expenses are reflected at cost and are allocated to expenses on a straight-line basis over 3 years.

Water meter subscription cost

Water meter subscription costs are stated at cost and amortized over a 5-year audit cycle.

4.8 Tangible fixed assets

Tangible fixed assets are stated at 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 time of bringing that asset to the ready-for-use state. Expenses incurred after initial recognition are only recorded as an increase in cost of fixed assets if these costs are certain to increase future economic benefits from the use of such assets. Expenses incurred that do not satisfy the above conditions are recorded as production and business expenses in the period.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are written off and any gain or loss resulting from the disposal is recognized in income or expenses for the year.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The number of years of tangible fixed assets is as follows:

<u>Type of fixed asset</u>	<u>Number of years</u>
Buildings and structures	05 - 25
Machinery and equipment	05 - 10
Means of transport, transmission	07 - 30
Equipment and tools for management	05 - 10

4.9 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The initial cost of an intangible fixed asset comprises all costs incurred by the Company to acquire the asset up to the time it is brought into a state of readiness for its intended use. Expenses related

to intangible fixed assets incurred after initial recognition are recognised as operating expenses in the period, unless such expenses are directly attributable to a specific intangible fixed asset and increase the economic benefits embodied in that asset.

When an intangible fixed asset is sold or disposed of, its initial cost and accumulated amortisation are derecognised, and any resulting gain or loss from disposal is recognised as income or expense in the year. The Company's intangible fixed assets include:

Software

The value of non-hardware computer software is amortized on a straight-line basis over 3 years.

Right to exploit underground water

Groundwater exploitation rights are stated at cost and amortized on a straight-line basis over 3-20 years over the term of the grant.

4.10 Construction in progress

Construction in progress reflects costs that are directly related (including related interest expenses in accordance with the Company's accounting policy) to assets under construction machinery and equipment being installed for production, leasing and management purposes as well as costs related to the repair of fixed assets in progress. These assets are stated at cost and are not depreciated.

4.11 Liabilities and prepaid expenses

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

The classification of payables into trade payables, accrued expenses, intercompany payables, and other payables is performed in accordance with the following principles:

- Trade payables reflect commercial liabilities arising from transactions of purchasing goods, services, and assets where the sellers are independent entities from the Company, including liabilities for imports through entrustment agents.
- Accrued expenses reflect actual expenses incurred or reasonably estimated but lacking sufficient supporting documents for formal recognition, including: amounts payable for goods and services received but not yet invoiced; and provisions/accruals for operating expenses such as leave pay, warranty expenses, and other accruals as prescribed.
- Other payables reflect non-commercial liabilities that are unrelated to transactions of purchasing, selling, or providing goods and services.

Payables and accrued expenses are classified as current and non-current on the Statement of Financial Position based on their remaining maturities as at the fiscal year-end date.

4.12 Borrowings and finance lease liabilities

Loans are tracked by each lender, each loan agreement and the repayment terms of the loans. In case of borrowing in foreign currency, detailed monitoring in original currency is carried out.

Loans with a repayment term of more than 12 months from the time of making the interim financial statements, presented by the accountants as long-term finance leases and loans. Accounts due to be paid within the next 12 months from the date of making the interim financial statements, the accountants present as loans and short-term financial lease liabilities to have a payment plan.

4.13 Capital

Owners' equity

Capital is recorded according to the amount actually invested by shareholders.

4.14 Profit distribution

Profits after corporate income tax are distributed to shareholders after setting aside funds in accordance with the Company's Charter as well as the provisions of law and approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is taken into account the non-monetary items included in the undistributed profit after tax that may affect the cash flow and the ability to pay dividends such as interest due to revaluation of assets, capital contribution, profit from revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders and a notice of dividend payment is issued.

4.15 Revenue

Revenue from sales of goods

- Sales revenue is recognized when the following conditions are simultaneously satisfied:
- The enterprise has transferred the majority of risks and benefits associated with the right to own the products or goods to the buyer;
- The enterprise no longer holds the right to manage the goods as the goods owner, or the right to control the goods;
- Turnover has been determined with relative certainty;
- The enterprise has gained or will gain economic benefits from the good sale transaction; and
- It is possible to determine the costs related to the goods sale transaction.

Revenue from sales of service rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. In case that a transaction involves the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the interim Balance Sheet date of that period. The outcome of a transaction can be measured reliably when all four following conditions are satisfied:

- 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 percentage of completion of the transaction at the interim Balance Sheet date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.
- The stage of completion is assessed by reference to surveys of work performed.

Interest

Gain from investments is recognized when the Company has the right to receive the interest.

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4.16 Borrowing costs

Borrowing costs include interest and other costs incurred directly related to the borrowings.

Borrowing costs are recognized as expenses when incurred. Where borrowing costs are directly related to the investment in construction or production of unfinished assets that require a sufficiently long period (more than 12 months) before they can be put into use for the intended purpose or sold. This borrowing cost is capitalized. For separate loans for the construction of fixed assets, investment real estate, interest is capitalized even if the construction period is less than 12 months. Gains arising from the temporary investment of loans are written down to the cost of the related assets.

For long-term borrowings that are partially utilized for capital construction purposes, capitalized borrowing costs are determined based on the borrowing ratio allocated to each specific purpose of loan utilization.

4.17 Corporate income tax

Corporate Income Tax Accounting Policy

The Company's corporate income tax accounting policy is applied in accordance with Law on Corporate Income Tax No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/ND-CP dated 15 November 2025 of the Government detailing a number of articles of the Law on Corporate Income Tax, guiding documents issued by the Ministry of Finance, and other relevant legal regulations.

Current income tax

Current income tax is the amount of tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting rules, non-deductible expenses, non-taxable income, and tax loss carryforwards.

The Company applies a preferential tax rate of 10% on taxable income derived from clean water production and supply activities—representing socialised activities in the environmental sector—and applies the standard tax rate of 20% to other business activities.

The Company's tax returns are subject to examination by the tax authorities. Because the application of tax laws to various types of transactions can be interpreted in different ways, the amounts reported in the financial statements may subsequently change upon final determination by the tax authorities.

4.18 Segment reporting

A business segment is a distinguishable component that is engaged in providing an individual product or service or a group of related 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 that is engaged in 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.

4.19 Financial instruments

Financial assets

The classification of financial assets depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. The Company's financial assets comprise cash and

cash equivalents, trade receivables, other receivables, loans, listed financial instruments, and unlisted financial instruments.

At the time of initial recognition, financial assets are stated at cost plus transaction costs directly attributable to the acquisition of such financial assets.

Financial liabilities

The classification of financial liabilities depends on the nature and purpose of the financial liabilities and is determined at the time of initial recognition. The Company's financial liabilities comprise trade payables, borrowings and debt, and other payables.

At the time of initial recognition, except for financial liabilities related to finance leases and convertible bonds which are recognised at amortised cost, other financial liabilities are initially recognised at cost less transaction costs directly attributable to the issuance of such financial liabilities.

4.20 Related parties

A party is considered to be related to the Company if it has the ability to control the Company or exercise significant influence over the Company in making financial and operating decisions.

When considering each relationship of related parties, the nature of the relationship is paid attention to, not merely its legal form.

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

5.1 Cash and cash equivalents

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	149,562,528	105,838,599
Cash on bank	310,872,202,406	180,583,111,790
VND deposit	310,872,202,406	180,583,111,790
Cash equivalents	-	80,000,000,000
Total	311,021,764,934	260,688,950,389

5.2 Short-term investments held to maturity

	30/06/2026			01/01/2026		
	Original cost	Recoverable amount	Book value	Original cost	Recoverable amount	Book value
	VND	VND	VND	VND	VND	VND
Time deposits	5,250,000,000	5,250,000,000	-	5,250,000,000	5,250,000,000	-
(i)						
Total	5,250,000,000	5,250,000,000	-	5,250,000,000	5,250,000,000	-

- (i) Term deposits with remaining terms of 3 - 12 months at Military Commercial Joint Stock Bank - Dak Lak Branch, interest rate from 4.5 - 4.7%/year. As of 30 June 2026, these term deposits are mortgaged for loans at Military Commercial Joint Stock Bank - Dak Lak Branch.

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5.3 Accounts receivable from customers

	30/06/2026		01/01/2026	
	Amount VND	Provison VND	Amount VND	Provison VND
Related parties	-	-	-	-
Other customers	9,716,367,254	(3,340,740,538)	9,675,582,541	(3,340,740,538)
Customers use clean water	2,968,048,266	(1,417,342,638)	2,649,313,713	(1,417,342,638)
Customers use other services	6,151,163,922	(1,923,397,900)	6,467,351,853	(1,923,397,900)
Bottled water customers	597,155,066	-	558,916,975	-
Total	9,716,367,254	(3,340,740,538)	9,675,582,541	(3,340,740,538)

5.4 Short-term prepayments to sellers

	30/06/2026		01/01/2026	
	Amount VND	Provison VND	Amount VND	Provison VND
Related parties	-	-	-	-
Other customers	6,332,906,556	-	6,571,137,482	-
Dea Han Industrial Equipment and Technology JSC	-	-	1,168,640,000	-
Viet Nam Power Equipment Supply and Industrial Construction Co.,Ltd	700,000,000	-	855,011,366	-
To Vuong Trading Investment Co.,Ltd	2,706,857,900	-	-	-
ETC Vietnam Environment JSC	1,470,000,000	-	1,470,000,000	-
Others	1,456,048,656	-	3,077,486,116	-
Total	6,332,906,556	-	6,571,137,482	-

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5.5 Other receivables

	30/06/2026		01/01/2026	
	Amount VND	Provision VND	Amount VND	Provision VND
Related parties	-	-	-	-
Others	41,629,228,900	(1,487,540,099)	38,236,999,088	(1,487,540,099)
Water Supply Project	34,728,608,732	-	34,728,608,732	-
Management Unit	-	-	-	-
Receivables from employees	3,658,648,695	-	152,959,996	-
Other receivables	3,241,971,473	(1,487,540,099)	3,355,430,360	(1,487,540,099)
Total	41,629,228,900	(1,487,540,099)	38,236,999,088	(1,487,540,099)

(i): Reflects the loan disbursed to the Water Supply Project Management Board of Dak Lak Province (PMU) to implement the investment project on construction of water supply works Buon Ma Thuot City and 3 towns: Ea Kar town, Krong Nang town and Buon Don town, Dak Lak province under the Loan Agreement No. 2961 dated 4 May 2013 signed between the Socialist Republic of Vietnam and the Asian Development Bank, under the sub-loan contract No. LOAN NO.2916-VIE OCR loan from ADB on 17 April 2014 between the Ministry of Finance and Dak Lak Water Supply and Construction Investment One Member LLC and loan contract No. 25/2018/HDTD dated 20 December 2018 signed between the Company and Dak Lak Investment and Development Fund (note 5.17).

The Project Management Board was established under Decision No. 866/QD-UBND of Dak Lak Provincial People's Committee dated 9 May 2013 to implement the above Project, has its own seal, separate account and independent accounting with the Company. When there are work items under the project completed and put into use, the Company will receive the handover from the PMU and record an increase in fixed assets, deductible VAT, and at the same time record a decrease in other receivables with corresponding amount.

5.6 Inventories

	30/06/2026		01/01/2026	
	Amount VND	Provision VND	Amount VND	Provision VND
Raw materials	29,539,458,975	-	27,431,803,909	-
Tools & supplies	324,974,677	-	449,405,500	-
Work in process	2,095,102,089	-	2,095,102,089	-
Finished goods	760,452,940	-	644,632,404	-
Total	32,719,988,681	-	30,620,943,902	-

5.7 Long-term prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Tools and equipments	12,011,836,244	12,660,853,250
Repairs cost	3,181,419,008	2,122,539,798
Others	91,779,274	276,711,731
Total	15,285,034,526	15,060,104,779

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5.8 Allowance for doubtful debt

5.8.1 Bad debt

	30/06/2026			01/01/2026		
	Principal balance	Recoverable value	Overdue time	Principal balance	Recoverable value	Overdue time
	VND	VND		VND	VND	
Accounts receivable from customers	3,340,740,538	-		3,340,740,538	-	
Dak Lak Province Land Fund	219,584,000	-	>3 years	219,584,000	-	>3 years
Development Center		-			-	
People's Committee of Hoa Thang Commune	270,012,900	-	>3 years	270,012,900	-	>3 years
PMU of Ea Kar district	774,660,000	-	>3 years	774,660,000	-	>3 years
M'Drak District Project Management Board	378,830,000	-	>3 years	378,830,000	-	>3 years
Economic Office of Cu Mgar District	280,311,000	-	>3 years	280,311,000	-	>3 years
Bad debts (water bill from 2010 onwards)	1,254,889,908	-	>3 years	1,254,889,908	-	>3 years
Bad debts (water bill from 2006 -> 2010)	92,017,850	-	>3 years	92,017,850	-	>3 years
Bad debts (water bill from 2000 -> 2006)	70,434,880	-	>3 years	70,434,880	-	>3 years
Other receivable	1,487,540,099	-		1,487,540,099	-	
Mr. Nguyen Viet Thanh	1,487,540,099	-	>3 years	1,487,540,099	-	>3 years
Total	4,828,280,637	-		4,828,280,637	-	

5.8.2 The situation of fluctuations in provision for doubtful debt

	Short-term receivables, short-term loans	Long-term receivables, long-term loans	Total
	VND	VND	VND
As at 01/01/2026	4,828,280,637	-	4,828,280,637
Provisioning	-	-	-
As at 30/06/2026	4,828,280,637	-	4,828,280,637

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5.9 Tangible fixed assets

	Buildings and structures VND	Machinery and equipments VND	Motor vehicles VND	Equipment management VND	Total VND
COST					
As at 01/01/2026	142,837,649,294	168,097,466,592	889,376,774,483	861,328,454	1,201,173,218,823
Increase	195,761,215	5,058,354,381	2,760,114,297	-	8,014,229,893
Capital Construction in Progress	-	-	7,363,908,628	-	7,363,908,628
As at 30/06/2026	<u>143,033,410,509</u>	<u>173,155,820,973</u>	<u>899,500,797,408</u>	<u>861,328,454</u>	<u>1,216,551,357,344</u>
ACCUMULATED DEPRECIATION					
As at 01/01/2026	95,078,502,568	110,952,670,908	518,734,834,781	749,955,280	725,515,963,537
Depreciation	3,758,443,632	10,906,629,501	32,081,526,663	13,514,550	46,760,114,346
As at 30/06/2026	<u>98,836,946,200</u>	<u>121,859,300,409</u>	<u>550,816,361,444</u>	<u>763,469,830</u>	<u>772,276,077,883</u>
RESIDUAL VALUE					
As at 01/01/2026	47,759,146,726	57,144,795,684	370,641,939,702	111,373,174	475,657,255,286
As at 30/06/2026	<u>44,196,464,309</u>	<u>51,296,520,564</u>	<u>348,684,435,964</u>	<u>97,858,624</u>	<u>444,275,279,461</u>
Original cost of tangible fixed assets that have been fully depreciated but are still in use:					
As at 01/01/2026	59,564,985,361	22,456,978,648	142,581,450,880	726,183,000	225,329,597,889
As at 30/06/2026	<u>59,564,985,361</u>	<u>78,371,624,484</u>	<u>142,871,538,999</u>	<u>726,183,000</u>	<u>281,534,331,844</u>

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5.10 Intangible fixed assets

	Software VND	Other intangible fixed assets VND	Total VND
COST			
As at 01/01/2026	3,906,370,000	3,615,264,545	7,521,634,545
Increase	-	-	-
As at 30/06/2026	<u>3,906,370,000</u>	<u>3,615,264,545</u>	<u>7,521,634,545</u>
ACCUMULATED DEPRECIATION			
As at 01/01/2026	2,616,876,364	2,865,632,182	5,482,508,546
Depreciation	281,462,706	223,487,084	504,949,790
As at 30/06/2026	<u>2,898,339,070</u>	<u>3,089,119,266</u>	<u>5,987,458,336</u>
ACCUMULATED DEPRECIATION			
As at 01/01/2026	1,289,493,636	749,632,363	2,039,125,999
As at 30/06/2026	<u>1,008,030,930</u>	<u>526,145,279</u>	<u>1,534,176,209</u>
Historical cost of intangible fixed assets fully depreciated but still in use:			
As at 01/01/2026	413,240,000	519,225,454	932,465,454
As at 30/06/2026	<u>413,240,000</u>	<u>2,132,407,272</u>	<u>2,545,647,272</u>

5.11 Construction in progress

	01/01/2026 VND	Expenses incurred during the period VND	Transfer of increase in fixed assets VND	Other closing reductions VND	30/06/2026 VND
- Water Supply Project 3 Districts (EaKar - Buon Don -	1,204,830,684	-	-	-	1,204,830,684
- Repair and maintenance works for the road section from 10-3 Street to the bridge (Km0+220 - Km1+390), Thanh Nhat Ward, Dak Lak Province	803,597,757	211,290,762	-	-	1,014,888,519
- Replacement and renovation of PVC pipelines (Section from Tran Quang Thao Street to Pham Ngoc Thach Street), Tan An Ward, Dak Lak Province	892,097,811	-	-	-	892,097,811
- Ea Kao Booster Pumping Station under the Buon Ma Thuot Water Supply System, Ea Kao Ward, Dak Lak Province	-	401,000,000	-	-	401,000,000
- Others	3,262,435,591	8,929,089,968	7,363,908,628	2,484,545,155	2,343,071,776
Total	<u>6,162,961,843</u>	<u>9,541,380,730</u>	<u>7,363,908,628</u>	<u>2,484,545,155</u>	<u>5,855,888,790</u>

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5.12 Payables to suppliers

	30/06/2026	01/01/2026
	Amount	Amount
	VND	VND
Related parties	-	-
Other suppliers	3,701,706,227	5,460,184,150
Sai Gon Measurement Engineering One Member Co., Ltd	1,012,500,000	-
Branch of Minh Hoa Investment JSC	394,020,000	-
Northern Buon Ma Thuot Electricity	59,318,218	751,719,559
Hung Thinh Investment and Import Export Co., Ltd	62,062,200	1,231,632,947
Others	2,173,805,809	3,476,831,644
Total	3,701,706,227	5,460,184,150

5.13 Advances from customers

	30/06/2026	01/01/2026
	Amount	Amount
	VND	VND
Related parties	-	-
Other customers	698,093,353	655,098,661
SeaGol . Technology Investment Co., Ltd	102,910,000	102,910,000
GDC Group Joint Stock Company	260,230,400	-
Tay Nguyen University	-	175,619,386
Others	334,952,953	376,569,275
Total	698,093,353	655,098,661

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5.14 Taxes payable to State Treasury

	Amounts receivable 01/01/2026 VND	A mount to be paid 01/01/2026 VND	Payable VND	Paid VND	Amounts receivable 30/06/206 VND	A mount to be paid 30/06/2026 VND
Value added tax	-	-	664,493,494	664,493,494	-	-
Corporate income tax	-	9,866,378,729	7,291,109,759	9,866,378,729	-	7,291,109,759
Personal income tax	-	1,046,976,856	246,277,025	1,185,619,301	-	107,634,580
Natural resources using tax	-	213,167,220	1,329,934,290	1,322,081,370	-	221,020,140
Land & housing tax, land rental charges	-	-	4,115,384	4,115,384	-	-
Fees, charges and other charges	-	2,445,598,304	15,470,562,313	15,053,939,119	-	2,862,221,498
Total	-	13,572,121,109	25,006,492,265	28,096,627,397	-	10,481,985,977

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5.15 Accrued expenses

	30/06/2026	01/01/2026
	VND	VND
Interest expenses	2,844,830,577	1,664,326,425
Accrued bonus expenses	1,235,000,000	1,800,000,000
Other expenses	4,150,449,619	2,234,023,529
Total	8,230,280,196	5,698,349,954

5.16 Other payables

5.16.1 Short-term other payables

	30/06/2026	01/01/2026
	Amount	Amount
	VND	VND
Related parties	-	-
Others	13,272,400,507	14,427,051,657
Union funds	134,368,948	27,268,414
Specialized credit Vietnam Agreement X-3	8,059,727,581	8,059,727,581
Payable to the State for equitization	2,497,465,174	2,497,465,174
Other payables	2,580,838,804	3,842,590,488
Total	13,272,400,507	14,427,051,657

5.16.2 Long-term other payables

	30/06/2026	01/01/2026
	Amount	Amount
	VND	VND
Related parties	-	-
Others	2,768,099,343	2,416,999,343
Long-term deposits received (i)	2,768,099,343	2,416,999,343
Total	2,768,099,343	2,416,999,343

(i): represent deposits from customers using domestic clean water.

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5.17 Borrowings and finance lease

5.17.1 Short-term borrowings and finance lease

	30/06/2026		In the period			01/01/2026	
	Amount	Amount within repayment capacity	Increase	Decrease	Exchange rate differences	Amount	Amount within repayment capacity
	VND	VND	VND	VND	VND	VND	VND
1> Short-term borrowings	16,165,380,705	16,165,380,705	46,950,346,143	57,000,803,077	-	26,215,837,639	26,215,837,639
MB Bank - Dak Lak Branch	16,165,380,705	16,165,380,705	46,950,346,143	57,000,803,077	-	26,215,837,639	26,215,837,639
(i)							
2> Long-term borrowings to maturity	30,097,482,918	30,097,482,918	30,097,482,918	29,720,507,460	-	30,131,753,289	30,131,753,289
Asian Development Bank	-	-	-	29,720,507,460	(411,245,829)	30,131,753,289	30,131,753,289
MB Bank - Dak Lak Branch	30,097,482,918	30,097,482,918	30,097,482,918	-	-	-	-
(ii)							
Total	46,262,863,623	46,262,863,623	77,047,829,061	86,721,310,537	(411,245,829)	56,347,590,928	56,347,590,928

5.17.2 Long-term borrowings and finance lease

	30/06/2026		In the period			01/01/2026	
	Amount	Amount within repayment capacity	Increase	Decrease	Exchange rate differences	Amount	Amount within repayment capacity
	VND	VND	VND	VND	VND	VND	VND
1> Long-term borrowings	316,023,570,639	316,023,570,639	346,121,053,557	361,546,770,416	-	331,449,287,498	331,449,287,498
Asian Development Bank	-	-	-	331,449,287,498	-	331,449,287,498	331,449,287,498
MB Bank - Dak Lak Branch	316,023,570,639	316,023,570,639	346,121,053,557	30,097,482,918	-	-	-
(ii)							
Total	316,023,570,639	316,023,570,639	346,121,053,557	361,546,770,416	-	331,449,287,498	331,449,287,498

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5.17.3 Details of contracts for borrowings and finance lease:

- (i) Short-term loan from Military Commercial Joint Stock Bank – Dak Lak Branch under Credit Facility Agreement No. 293619.25.340.650519.TD dated 21 April 2025 and new Credit Facility Agreement No. 394843.26.340.650519.TD dated 13 April 2026; Credit limit period is until 30 March 2027, with a loan tenure of 8 months per debt acknowledgment contract; Credit limit: VND 35 billion; Loan purpose: to supplement working capital for clean water production and supply operations. Collateral for this loan under Mortgage Contract No. 394843.26.340.650519.BD dated 13 April 2026 and its amendments includes all goods, receivables, rights, and interests arising from MB's credit facility scheme, as well as demand deposit accounts and term deposit accounts, including balance and interest arising on account No. 117799999999 of Dak Lak Water Supply Joint Stock Company at Military Commercial Joint Stock Bank – Dak Lak Branch.
- (ii) Long-term loan from Military Commercial Joint Stock Bank – Dak Lak Branch under Credit Facility Agreement No. 410939.26.340.650519.TD dated 25 May 2026 and Debt Acknowledgment Document No. LD2615018102 dated 30 May 2026: Contractual loan amount is VND 362 billion but shall not exceed the principal loan balance at ADB, with disbursed amount of VND 346,121,053,557; Loan tenure: from disbursement date on 30 May 2026 to 01 December 2037; Preferential interest rate until 29 August 2026 is 10% per annum, subject to quarterly adjustment thereafter based on MB Bank's disbursement rate over 60 months for SME customers plus a margin of 0.8% per annum. Loan purpose: to refinance the loan for the Water Supply Construction Investment Project in Buon Ma Thuot City and 3 towns (Krong Nang Town - Krong Nang District, Ea Kar Town - Ea Kar District, and Buon Don Town - Buon Don District, Dak Lak Province) from the Asian Development Bank (ADB) under Loan Agreement No. 2691-VIE dated 23 May 2013, Subsidiary Loan Agreement dated 17 September 2014, and Debt Acknowledgment Contract No. 605-2-5400-37-00002 dated 17 October 2014.

The loan is secured by the following assets:

- All existing and future factories, office buildings, and other land-attached assets of the Project;
- Property rights arising from the Sublease Agreement between the People's Committee of Dak Lak Province and the Company;
- Property rights arising from the Project;
- Machinery and equipment formed from the Project (if any);
- Guarantee on revenue management and transfer from the Project's business operations to the Company's account at MB: minimum 70% of total revenue (ensuring not less than VND 52,000,000,000 per quarter).

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5.18 Capital

5.18.1 The table of equity fluctuation

	Capital	Undistributed profit after tax	Total
	VND	VND	VND
Previous period			
As at 01/01/2025	315,200,000,000	47,485,366,932	362,685,366,932
Profit in the previous year	-	34,289,750,492	34,289,750,492
As at 30/06/2025	315,200,000,000	81,775,117,424	396,975,117,424
Current period			
As at 01/01/2026	315,200,000,000	95,005,046,558	410,205,046,558
Profit in the this period	-	58,072,162,602	58,072,162,602
As at 30/06/2026	315,200,000,000	153,077,209,160	468,277,209,160

5.18.2 Detailed owner's investment

	30/06/2026		01/01/2026	
	Amount	Ratio	Amount	Ratio
	VND	%	VND	%
People's Committee of Dak Lak Province	113,472,000,000	36.00%	113,472,000,000	36.00%
Pham Thuy Linh	78,181,000,000	24.80%	78,181,000,000	24.80%
Do Hoang Phuc	50,000,000,000	15.86%	50,000,000,000	15.86%
Do Hoang Phuong	58,352,000,000	18.51%	58,352,000,000	18.51%
Other shareholders	15,195,000,000	4.82%	15,195,000,000	4.82%
Total	315,200,000,000	100%	315,200,000,000	100%

5.18.3 Capital transactions with owners and distribution of dividends and profits

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Owner's investment capital		
Contributed capital at the beginning of the period	315,200,000,000	315,200,000,000
Contributed capital at the end of the period	315,200,000,000	315,200,000,000
Dividends, distributed profits	-	-

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5.18.4 Shares

	30/06/2026	01/01/2026
	<i>Shares</i>	<i>Shares</i>
Number of share registered	31,520,000	31,520,000
Number of share public sold	31,520,000	31,520,000
Common shares	31,520,000	31,520,000
Preferred shares	-	-
Number of share repurchase	-	-
Number of shares in circulation	31,520,000	31,520,000
Common shares	31,520,000	31,520,000
Preferred shares	-	-
<i>Par value (VND/Share)</i>	<i>10,000</i>	<i>10,000</i>

6. ADDITIONAL INFORMATION FOR THE ITEMS IN THE INTERIM INCOME STATEMENT

6.1 Gross sales of merchandise and services

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	<i>VND</i>	<i>VND</i>
Revenue from providing clean water	161,369,789,350	150,838,055,069
Revenue from branch pipe operations and other	16,485,965,771	13,932,602,821
Revenue from bottled water production and business	4,580,912,141	1,391,861,806
Total	182,436,667,262	166,162,519,696

6.2 Cost of goods sold

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	<i>VND</i>	<i>VND</i>
Cost of providing clean water	53,286,804,752	51,773,830,015
Cost of branch pipe operations and other service	9,714,678,709	10,254,738,288
Cost of bottled water production and business	6,273,843,205	4,820,503,741
Total	69,275,326,666	66,849,072,044

6.3 Financial income

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	<i>VND</i>	<i>VND</i>
Interest	217,801,702	161,121,154
Realized foreign exchange gains	411,245,829	-
Total	629,047,531	161,121,154

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6.4 Financial expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Interest expense	10,387,171,582	10,913,235,253
Loss of realized exchange rate difference	-	692,834,983
Loss of unrealized exchange rate difference	-	10,267,437,524
Total	10,387,171,582	21,873,507,760

6.5 Selling expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Staff costs	2,701,745,573	2,243,911,120
Office supplies cost	2,023,809	12,427,428
Depreciation expenses	21,155,361,429	20,527,468,025
Outside service expenses	241,340,282	195,633,496
Other expenses	1,548,993,542	773,175,351
Total	25,649,464,635	23,752,615,420

6.6 General and administrative expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Staff costs	9,158,733,472	11,386,699,459
Office supplies cost	531,157,137	704,711,742
Depreciation expenses	2,193,306,528	2,182,506,528
Fees and duties	-	11,000,000
Outside service expenses	907,415,397	719,801,025
Other expenses	856,364,513	1,533,138,978
Total	13,646,977,047	16,537,857,732

6.7 Other income

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Profit from liquidation of scrap	3,803,704	17,222,222
Fines obtained	21,663,104	19,209,062
Retained water environmental protection fee	1,288,698,854	1,206,308,170
Others	10,390,081	617,558
Total	1,324,555,743	1,243,357,012

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6.8 Other expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Others	5,257,807	7,954,564
Total	5,257,807	7,954,564

6.9 Current corporate income tax expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Profits before tax	65,363,272,361	38,494,370,388
Adjustments to accounting profit to determine taxable income	-	1,516,184
Incremental adjustments	-	1,516,184
<i>Expenses are not deductible</i>	-	1,516,184
Deduct non-taxable income	-	-
Carry forward tax losses	-	-
Total taxable income for the year	65,363,272,361	38,495,886,572
<i>Taxable income at a tax rate of 10%</i>	<i>57,815,447,138</i>	<i>34,945,574,184</i>
<i>Taxable income at a tax rate of 20%</i>	<i>7,547,825,223</i>	<i>3,550,312,388</i>
Corporate income tax	7,291,109,759	4,204,619,896
Corporate income tax at a tax rate of 10%	5,781,544,714	3,494,557,418
Corporate income tax at a tax rate of 20%	1,509,565,045	710,062,478
Corporate income tax exempted or reduced	-	-
Corporate income tax expense	7,291,109,759	4,204,619,896
Adjust the CIT expense of previous years to this year's current income tax expense	-	-
Corporate income tax expense	7,291,109,759	4,204,619,896

6.10 Basic earnings per share

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Accounting profit after CIT	58,072,162,602	34,289,750,492
Profit or (loss) distributed to common shareholders	58,072,162,602	34,289,750,492
Weighted average number of common shares in the period (share)	31,520,000	31,520,000
Basic earnings per share (VND/share)	1,842	1,088

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6.11 Diluted earnings per share

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Accounting profit after CIT	58,072,162,602	34,289,750,492
Profit or (loss) distributed to common shareholders	58,072,162,602	34,289,750,492
Weighted average number of common shares in the period (share)	31,520,000	31,520,000
Number of ordinary shares expected to be issued	-	-
Diluted earnings per share (VND/share)	1,842	1,088

6.12 Production and business costs by factors

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Staff costs	29,123,576,533	23,409,650,441
Raw material	24,540,658,338	21,163,067,791
Depreciation expenses	47,265,064,136	44,220,911,317
Fees and duties	-	11,000,000
Outside purchasing service cost	3,115,481,062	1,509,510,246
Other cost	3,907,808,815	5,276,042,065
Total	107,952,588,884	95,590,181,860

7. ADDITIONAL INFORMATION FOR THE ITEMS IN THE INTERIM CASH FLOWS STATEMENT

7.1 Proceeds from borrowings

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Proceeds from ordinary escrow borrowing	393,071,399,700	44,444,273,027
Total	393,071,399,700	44,444,273,027

7.2 Payments to settle loan principals

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Payment of loan principal according to ordinary escrow	418,170,598,035	54,822,517,506
Total	418,170,598,035	54,822,517,506

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8. FINANCIAL INSTRUMENTS

The Company has financial assets such as loans, trade and other receivables, cash and short-term deposits arising directly from the Company's operations. The Company's financial liabilities mainly consist of loans, trade payables and other payables. The main purpose of these financial liabilities is to mobilize financial resources to serve the Company's operations. The Company's financial instruments:

	30/06/2026		Book value 01/01/2026	
	Amount VND	Provision VND	Amount VND	Provision VND
Financial assets				
Cash and cash equivalents	311,021,764,934	-	260,688,950,389	-
Trade receivables and Other receivables	51,345,596,154	(4,828,280,637)	47,912,581,629	(4,828,280,637)
Financial investment	5,250,000,000	-	5,250,000,000	-
Total	367,617,361,088	(4,828,280,637)	313,851,532,018	(4,828,280,637)
			30/06/2026	Book value 01/01/2026
			VND	VND
Financial liabilities				
Loans and debts			362,286,434,262	387,796,878,426
Trade payables and Other payables			19,742,206,077	22,304,235,150
Accrued expenses			8,230,280,196	5,698,349,954
Total			390,258,920,535	415,799,463,530

The Company has not assessed the fair value of its financial assets and financial liabilities as at 30 June 2026 because Circular 210 and current regulations do not provide specific guidance on determining the fair value of financial assets and financial liabilities. Circular 210 requires the application of International Financial Reporting Standards on the presentation of interim financial statements and disclosure of information for financial instruments but does not provide equivalent guidance for the measurement and recognition of financial instruments, including the application of fair value, in order to comply with International Financial Reporting Standards.

Risk management is an indispensable function for the entire business operations of the Company. The Company has established a control system to ensure a reasonable balance between the cost of risks arising and the cost of risk management. The Company is exposed to market risk, credit risk and liquidity risk.

The Board of Directors reviews and agrees to apply management policies for the above risks as follows:

i. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in market prices. Market risk includes: interest rate risk, commodity price risk and other price risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company's market risk due to changes in interest rates mainly relates to the Company's cash, short-term deposits and loans.

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The Company manages interest rate risk by analyzing the competitive situation in the market to obtain an interest rate that is beneficial to the Company's purposes and remains within its risk management limits.

Commodity price risk

The company purchases raw materials and goods from domestic suppliers to serve production and business activities. Therefore, the Company will bear the risk from changes in the selling price of raw materials and goods. This risk will be managed by the Company by purchasing from a large number of different suppliers, as well as being flexible in negotiation.

ii. Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or transaction contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks, foreign exchange transactions and other financial instruments.

	Less than 1 year VND	From 1-5 years VND	More than 5 year VND	Total VND
Financial assets				
As at 30/06/2026				
Cash and cash equivalents	311,021,764,934	-	-	311,021,764,934
Trade receivables and Other receivables	46,517,315,517	-	-	46,517,315,517
Financial investment	5,250,000,000	-	-	5,250,000,000
Total	362,789,080,451	-	-	362,789,080,451
As at 01/01/2026				
Cash and cash equivalents	260,688,950,389	-	-	260,688,950,389
Trade receivables and Other receivables	43,084,300,992	-	-	43,084,300,992
Financial investment	5,250,000,000	-	-	5,250,000,000
Total	309,023,251,381	-	-	309,023,251,381

iii. Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting its financial obligations due to lack of funds. The Company's liquidity risk arises primarily from the fact that its financial assets and financial liabilities have different maturities.

The Company mitigates liquidity risk by maintaining a level of cash and cash equivalents and borrowings that the Board of Management believes is adequate to finance the Company's operations and to mitigate the risk of fluctuations in cash flows.

The table below summarizes the maturity of the Company's financial liabilities based on expected payments under undiscounted contracts:

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	Less than 1 year VND	From 1-5 years VND	More than 5 year VND	Total VND
Financial liabilities				
As at 30/06/2026				
Loans and debts	46,262,863,623	316,023,570,639	-	362,286,434,262
Trade payables and	16,974,106,734	2,768,099,343	-	19,742,206,077
Other payables	8,230,280,196	-	-	8,230,280,196
Accrued expenses	<u>71,467,250,553</u>	<u>318,791,669,982</u>	<u>-</u>	<u>390,258,920,535</u>
Total				
As at 01/01/2026				
Loans and debts	56,347,590,928	331,449,287,498	-	387,796,878,426
Trade payables and	19,887,235,807	2,416,999,343	-	22,304,235,150
Other payables	5,698,349,954	-	-	5,698,349,954
Accrued expenses	<u>81,933,176,689</u>	<u>333,866,286,841</u>	<u>-</u>	<u>415,799,463,530</u>
Total				

The Board of Management believes that the Company can generate sufficient sources of money to meet financial obligations when it falls due.

9. OTHER INFORMATION

9.1 Transactions with related parties

Related parties with the Company include: key management members, individuals related to key management members and other related parties.

9.1.1 Transactions and balances with key management members and individuals related to key management members

Key management members include: members of the Board of Directors and members of the Executive Board (Board of Directors, Chief Accountant). Individuals related to key management members are close family members of key management members.

Transactions with key management members and individuals related to key management members
The Company does not conduct sales and service provision transactions as well as other transactions with key management members and individuals related to key management members.

Income of key management members:

Full name	Position	From 01/01/2026 to 30/06/2026 Salary, Bonus, remuneration	From 01/01/2025 to 30/06/2025 Salary, Bonus, remuneration
Do Hoang Phuc	Chairman	303,779,557	328,813,389
Do Hoang Phuong	Vice Chairman	181,000,000	196,000,000
Nguyen Cong Dinh	Permanent Vice Chairman - Deputy General Manager	241,283,925	224,108,483
Nguyen Khac Dan	Member of the Board of Directors (to 13/1/2026)	-	231,217,235
Pham Thi Linh	Member of the Board of Directors	181,000,000	196,000,000
Tran Bao Chung	Member of the Board of Directors (from 13/1/2026)	167,229,873	-
Hoang Thi Thu Ha	General Manager	263,527,772	256,242,378
Nguyen Hung	Deputy General Manager	234,507,247	233,798,617
Le Dang Uyen Dan	Supervisory Board	21,000,000	22,833,333
Nguyen Thi Thuy Hang	Chief Accountant	154,740,531	152,929,874
Total		<u>1,748,068,905</u>	<u>1,841,943,309</u>

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9.1.2 Transactions and balances with other related parties

Other related parties to the Company include companies, jointly controlled entities, individuals with direct or indirect voting power in the Company and close members of their families, enterprises managed by key management personnel and individuals with direct or indirect voting power in the Company and close members of their families.

Transactions with other related parties

During the period, the Company entered into the following sales and service transactions and other transactions with other related parties:

Related parties	Relationship	Transaction	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND
Global Food Import Export Business JSC	The company with a BOD member acting as Director	Leasing a vehicle	108,000,000	64,800,000
Global Food Import Export Business JSC	The company with a BOD member acting as Director	Selling bottled water	-	138,496,000
		Purchasing goods	280,558,000	289,520,000
Thang Loi Coffee JSC	Have the same legal representative	Selling bottled water	6,303,247	8,209,710
		Purchasing goods	155,712,963	-

Liabilities with other related parties are presented in the notes to Section 5.

9.2 Department's report

The Company does not prepare segment reports because it does not satisfy one of the three conditions for preparing segment reports by business sector or geographical area as prescribed in Circular No. 20/2006/TT-BTC dated 20 March 2006 of the Ministry of Finance on guiding the implementation of 06 Accounting Standards issued under Decision No. 12/2005/QĐ-BTC dated 15 February 2005 of the Minister of Finance.

9.3 Contingent Liabilities

There are no potential liabilities arising from events that have occurred that could affect the information presented in the Interim financial statements that the Company does not control or has not recorded.

9.4 Comparative figures

The opening figures on the interim Statement of Financial Position are taken from the closing figures of the financial year 2025 audited by AFC Vietnam Auditing Company Limited – Northern Branch. Comparative figures on the interim Statement of Income and Interim Statement of Cash Flows are taken from the interim financial statements for the 6-month accounting period ended 30 June 2025 reviewed by AFC Vietnam Auditing Company Limited – Northern Branch.

The financial year 2026 is the first year the Company applies the Corporate Accounting System under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014. The Company has applied the retrospective adjustment method to restate opening balances for the line item: Dividends and profits payable. The effects of the application of the new accounting system,

DAK LAK WATER SUPPLY JOINT STOCK COMPANY
339 Ton Duc Thang Street, Tan An Ward, Dak Lak Province
NOTES TO INTERIM FINANCIAL STATEMENT
For the six-month period ended 30 June 2026

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changes in accounting policies, and corrections of errors on comparative figures in the financial statements are as follows:

Financial Statements for the fiscal year			Adjusted in accordance with Circular			Increase / Decrease
Items	Code	Amount	Items	Code	Amount	
Balance sheet			Statement of Financial Position			
Other current payables	319	26,567,951,657	Other current payables	320	14,427,051,657	(12,140,900,000)
			Dividends and profits payable	313	12,140,900,000	12,140,900,000

As at the date of these financial statements, the company has not yet been able to the cost of equitization and determine the value of the state capital to hand over to the joint stock company. Therefore, figures at the beginning balance may change after the Company is officially approved by the Management Authority.

9.5 Continuity Information

There have not been any events that have cast great doubt on the Company's ability to continue as a going concern and the Company has neither intention nor compulsion to cease operations or significantly reduce the size of its operations.

9.6 Events occurring after the Balance Sheet date

There have been no events occurring after the Balance Sheet date that require adjustment of amounts or disclosure in the Interim Financial Statements.



CHỦ TỊCH HĐQT
Đỗ Hoàng Phúc

Nguyen Thi Thuy Hang
Chief accountant

Nong Be Duy
Preparer

