SOC TRANG WATER SUPPLY JOINT STOCK COMPANY

THE FINANCIAL STATEMENTS

QUARTER 2 OF 2026

INCOME STATEMENT

From April 01, 2026 to June 30, 2026

Unit: VND

ITEMS	Code	Notes	Quarter II		Accumulated from the beginning of the year to the end of this quarter	
			2026	2025	2026	2025
1. Revenues from sales and services rendered	**01**	VI.01	**57.438.156.689**	**57.147.106.083**	**111.754.045.349**	**110.553.420.969**
2. Revenues deductions	02	VI.02				-
3. Net revenues from sales and and services rendered (10=01-02)	**10**		**57.438.156.689**	**57.147.106.083**	**111.754.045.349**	**110.553.420.969**
4. Costs of goods sold	11	VI.03	36.185.061.950	32.587.539.857	69.548.484.299	61.368.640.060
5. Gross profit from sales and services rendered (20=10-11)	**20**		**21.253.094.739**	**24.559.566.226**	**42.205.561.050**	**49.184.780.909**
6. Financial income	21	VI.04	124.580.146	359.445.711	367.034.418	893.005.106
7. Financial expenses	22	VI.05				
- Of which: Interest expense	23					
8. Selling expenses	25	VI.06	7.270.536.276	8.239.060.460	16.218.747.379	14.890.916.334
9. General administration expenses	26	VI.06	6.917.046.624	7.891.799.633	17.740.303.225	14.815.923.797
10. Net profits from operating activities (30=20+(21-22)-(24+25))	**30**		**7.190.091.985**	**8.788.151.844**	**8.613.544.864**	**20.370.945.884**
11. Other income	31	VI.07	414.260.361	615.286.022	942.103.725	1.203.994.328
12. Other expenses	32	VI.08	387.458.840	307.796.512	406.973.506	12.269.768.518
13. Other profits (40=-31-32)	**40**		**26.801.521**	**307.489.510**	**535.130.219**	**(11.065.774.190)**
14. Total net profit before tax (50=30-40)	**50**		**7.216.893.506**	**9.095.641.354**	**9.148.675.083**	**9.305.171.694**
15. Current corporate income tax expenses	51		1.500.116.469	1.928.393.452	1.934.279.138	4.410.554.148
16. Deferred corporate income tax expenses	52					
17. Profit after corporate income tax (60=50-51)	**60**		**5.716.777.037**	**7.167.247.902**	**7.214.395.945**	**4.894.617.546**
18. Basic earnings per share (*)	**70**					
19. Diluted earnings per share (*)	**71**					

Prepared, June 30, 2026

PREPARED BY | **CHIEF ACCOUNTANT** | **GENERAL DIRECTOR**

Võ Thị Phương Diệu

Võ Thị Phương Diệu

M.S.D.N: 2200107297 CÔNG TY C.P CỔ PHẦN CẤP NƯỚC SÓC TRĂNG P. SÓC TRĂNG - TP. CẦN THƠ

Dương Văn Ngọ

SOC TRANG WATER SUPPLY JOINT STOCK COMPANY

Address: 16 Nguyen Chi Thanh, Soc Trang Ward, Can Tho City

Form No. B01-DN

(Issued under Circular 99/2025/TT-BTC

dated October 27, 2025 of the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION

As of June 30, 2026

Unit: VND

ASSETS	Code	Notes	June 30, 2026	January 01, 2026
A. CURRENT ASSETS	**100**		**110.051.229.593**	**124.480.267.310**
I. Cash and cash equivalents	**110**		***22.757.842.403***	***13.944.909.080***
1. Cash	111	V.1a	17.757.842.403	13.944.909.080
2. Cash equivalents	112	V.1b	5.000.000.000	-
II. Short-term investments	**120**		***35.000.000.000***	***60.000.000.000***
1. Held-to-maturity investments	123	V.2a	35.000.000.000	60.000.000.000
III. Current receivables	**130**		***31.291.701.286***	***30.460.171.091***
1. Current trade receivables	131	V.3	12.081.831.893	11.625.886.898
2. Current prepayments to suppliers	132	V.4	20.643.839.419	16.272.238.140
3. Other current receivables	135	V.5	175.053.165	4.171.069.244
4. Current provision for doubtful debts (*)	136		(1.609.023.191)	(1.609.023.191)
IV. Inventories	**140**		***20.068.571.154***	***18.873.863.718***
1. Inventories	141	V.6	20.068.571.154	18.873.863.718
V. Other current assets	**160**		***933.114.750***	***1.201.323.421***
1. Deductible VAT	162	V.14b	933.114.750	1.201.323.421
2. Tax and other receivables from State budget	163		-	-
3. Other current assets	165			
B. NON-TERM ASSETS	**200**		**160.210.028.105**	**151.206.379.138**
I. Non-current receivables	**210**		-	-
1. Working capital provided to sub-units	213		-	-
II. Fixed assets	**220**		***131.004.380.914***	***122.641.942.836***
1. Tangible fixed assets	221	V.7	131.004.380.914	122.641.942.836
- Historical cost	222		612.932.044.087	590.916.357.729
- Accumulated depreciation (*)	223		(481.927.663.173)	(468.274.414.893)
III. Non-current assets in progress	**250**		***3.865.710.727***	***4.256.305.872***
2. Construction-in-progress expenses	252	V.8	3.865.710.727	4.256.305.872
IV. Long-term investments	**260**		***12.064.000.000***	***12.064.000.000***
1. Investments in associates and joint ventures and associates	262	V.9	12.064.000.000	12.064.000.000
2. Held-to-maturity investments	265			
V. Other non-current assets	**270**		***13.275.936.464***	***12.244.130.430***
1. Non-current prepaid expenses	271	V.10	13.275.936.464	12.244.130.430
2. Other non-current assets	274			
TOTAL ASSETS (280 = 100 + 200)	**280**		**270.261.257.698**	**275.686.646.448**

SOC TRANG WATER SUPPLY JOINT STOCK COMPANY

Address: 16 Nguyen Chi Thanh, Soc Trăng Ward, Can Tho City

Form No. B01-DN

(Issued under Circular 99/2025/TT-BTC

dated October 27, 2025 of the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION

As of June 30, 2026

SOURCES	Code	Notes	June 30, 2026	January 01, 2026
C. LIABILITIES	**300**		**39.228.853.847**	**37.135.740.376**
I. Current liabilities	**310**		***38.231.664.477***	***36.154.551.006***
1. Current trade receivables	311	V.11	3.871.573.797	6.731.919.126
2. Current prepayments from customers	312	V.12	59.632.975	15.846.211
3. Dividends and profits payable	313	V.13	4.917.717.407	
4. Tax and payables to State	314	V.14a	3.294.921.159	5.325.509.695
5. Payables to employees	315		4.403.158.595	10.419.021.942
6. Other current payables	320	V.15	10.076.789.513	5.568.384.514
7. Current borrowings and finance lease liabilities	320			
8. Bonus and welfare fund	323	V.16	11.607.871.031	8.093.869.518
II. Non-current liabilities	**330**		***997.189.370***	***981.189.370***
1. Non-current trade payables	331			
2. Non-current prepayments from customers	332			
3. Other non-current payables	338	V.17	997.189.370	981.189.370
4. Non-current borrowings and finance lease liabilities	339			
D. EQUITY	**400**		**231.032.403.851**	**238.550.906.072**
I. Owner's equity	**410**	V.18	***231.032.403.851***	***238.550.906.072***
1. Contributed capital	411		158.631.330.000	158.631.330.000
- Ordinary shares with voting rights	411a		158.631.330.000	158.631.330.000
- Preference shares	411b			
2. Development and investment fund	418		43.035.759.140	36.611.992.114
3. Undistributed profit after tax	420		29.365.314.711	43.307.583.958
- Undistributed profit after tax brought forward	420a		22.150.918.766	21.895.027.206
- Undistributed profit after tax for the current period	420b		7.214.395.945	21.412.556.752
TOTAL SOURCES (440 = 300 + 400)	**440**		**270.261.257.698**	**275.686.646.448**

Prepared on June 30, 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Võ Thị Phương Diệu	Võ Thị Phương Diệu	Đặng Văn Ngọ

CÔNG TY CỔ PHẦN CẤP NƯỚC SÓC TRĂNG

M.S.D.N: 22001... ★ P. SÓC TRĂNG - TP. CẦN THƠ ★

SOC TRANG WATER SUPPLY JOINT STOCK COMPANY

Address: 16 Nguyen Chi Thanh, Soc Trang Ward, Can Tho City

Form No. B03-DN

(Issued under Circular 99/2025/TT-BTC

dated October 27, 2025 of the Ministry of Finance)

CASH FLOW STATEMENT

(Direct method)

From April 01, 2026 to June 30, 2026

Unit: VND

Items	Code	Notes	Accumulated from the beginning of the year to the end of this quarter 2026	2025
I. Cash flows from operating activities				
1. Income from sales, services rendered and other income	01		126.146.465.516	127.990.900.556
2. Payments to suppliers of merchandise and services	02		(82.651.713.212)	(84.037.056.436)
3. Payments to employees	03		(32.811.123.245)	(31.601.149.392)
4. Interest payment	04		-	-
5. Corporate income tax payment	05		(2.996.685.990)	(3.135.228.730)
6. Other income from operating activities	06		133.786.005.809	100.646.422.371
7. Other payments for operating activities	07		(126.595.629.090)	(165.861.636.993)
Net cash flows from operating activities	**20**		**14.877.319.788**	**(55.997.748.624)**
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other non-current assets	21		(6.534.524.946)	(64.345.455)
2. Proceeds from disposal of fixed assets and other non-current assets	22		103.104.063	116.528.872
3. Loans and purchase of debt instruments from other entities	23		-	(25.000.000.000)
4. Collection of loan and repurchase of debt instruments of other entities	24		-	60.000.000.000
5. Equity investments in other entities	25		-	-
6. Proceeds from equity investments in other entities	26		-	-
7. Interest and dividend received	27		367.034.418	1.008.320.174
Net cash flows from investing activities	**30**		**(6.064.386.465)**	**36.060.503.591**
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and receipt of contributed capital	31			
2. Payments of contributed capital and repurchase of stock issued	32			
3. Proceeds from borrowings	33			
4. Payments of settle loan principal	34			
5. Payments of finance leases principal	35			
6. Dividends or profits paid to owners	36		-	-
Net cash flows from financing activities	**40**		-	-
Net cash flows during the period (20+30+40)	**50**		***8.812.933.323***	***(19.937.245.033)***
Cash and cash equivalents at the beginning of the period	**60**		**13.944.909.080**	**37.874.177.181**
Exchange rate fluctuations' effect on the conversion of foreign currency	**61**			
Cash and cash equivalents at the end of the period (50+60+61)	**70**		**22.757.842.403**	**17.936.932.148**

Prepared on June 30, 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Võ Thị Phương Diệu	Võ Thị Phương Diệu	Đặng Văn Ngọ

NOTES TO THE FINANCIAL STATEMENTS

(For the Quarter II of 2026 ending June 30, 2026)

I/ OPERATION CHARACTERISTICS OF THE COMPANY

1. Ownership structure :

Soc Trang Water Supply Joint Stock Company operates under Business Registration Certificate No. 2200107297, amended for the 10th time on August 17, 2025, issued by the Department of Finance of Can Tho City.

The charter capital of the Company is VND 158.631.330.000 (One hundred fifty-eight billion, six hundred thirty-one million, three hundred thirty thousand dong).

2. Business sectors : Manufacturing and commerce

3. Business activities :

- Water exploitation, treatment, and supply;
- Pròduction of non-alcoholic beverages and mineral water. Details: production of bottled drinking water

4. Normal business and production cycle :

The normal business and production cycle of the Company is from January 1 to December 31 annually.

5. Corporate structure

The headquarter of the Company is at 16 Nguyen Chi Thanh, Ward 6, Soc Trang City, Soc Trang Province.

The Company has the following sub-units:

- 01 independent accounting enterprise: Sotraco Bottled Water Production Enterprise, operating under Business Registration Certificate No. 2200107297-008, first registered on July 30, 2019 and issued by the Soc Trang Province Planning and Investment Department.

- 12 subsidiaries :

+ Nguyen Chi Thanh Water Supply Enterprise – 16 Nguyen Chi Thanh, Ward 6, Soc Trang City, Soc Trang Province

+ Phu Loi Water Supply Enterprise – 180 Phu Loi, Ward 2, Soc Trang City, Soc Trang Province

+ Tran De Water Supply Enterprise – National Highway South Hau River, Giong Chua Hamlet, Tran De Town, Tran De District, Soc Trang Province

+ Nga Nam Water Supply Enterprise – Mai Thanh The Street, Ward 1, Nga Nam Town, Soc Trang Province

+ Long Phu Water Supply Enterprise – Hamlet 3, Long Phu Town, Long Phu District, Soc Trang Provincethị trấn Long Phú, huyện Long Phú, tỉnh Sóc Trăng

+ Vinh Chau Water Supply Enterprise – 30/4 Street, Hamlet 1, Ward 1, Vinh Chau Town, Soc Trang Province

+ Dai Ngai Water Supply Enterprise – 905 Ngai Hoi 1 Hamlet, Dai Ngai Town, Long Phu District, Soc Trang Province

+My Xuyen Water Supply Enterprise – 141 Le Loi, Chau Thanh Hamlet, My Xuyen Town, My Xuyen District, Soc Trang Province

+ Ke Sach Water Supply Enterprise – 02 Phan Van Hung Street, An Thanh Hamlet, Ke Sach Town, Ke Sach District, Soc Trang Province

+ My Tu Water Supply Enterprise – 30/4 Street, Cau Don Hamlet, Huynh Huu Nghia Town, My Tu District, Soc Trang Province

+ Thanh Tri Water Supply Enterprise – Hamlet 3, Phu Loc Town, Thanh Tri District, Soc Trang Province

+ An Nghiep Water Supply Enterprise – D4 Road, An Nghiep Industrial Zone, Ward 7, Soc Trang City, Soc Trang Province

6. The number of employees as o fJune 30, 2026 is 295 people.

II/ ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

The upcoming accounting periods of the Company start from January 1 to December 31 annually.

2. Accounting currency: Vietnam Dong (VND)

III/ PREPARATION BASIS OF FINANCIAL STATEMENTS:

1.Accounting regime applied: The Company applies the Vietnamese Accounting Regime under Circular 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

2. Statement of compliance with accounting standards and accounting policies :

The Company applies the accounting standards and guiding documents on standards issued by the State. The financial statements are prepared and presented in accordance with the regulations of standards, circulars guiding the implementation of standards and the currently applied accounting system.

IV/ APPLIED ACCOUNTING POLICIES:

1.Cash and cash equivalents:

Cash and cash equivalents include cash on hand, bank deposits.

Cash equivalents are short-term investments with a recovery period of no more than 3 months from the date of investment, capable of being easily converted into a known amount of cash and having no risk in conversion into cash at the reporting date.

2. Financial investments

2.1 Held-to-maturity investments

Held-to-maturity investments include term deposits.

2.2 Investments in joint ventures and associates

Investments in joint ventures and associates are initially recognized at historical cost, including the purchase price or capital contribution and costs directly related to the investment.

Provision for devaluation on investments in in joint ventures and associates is made when the joint ventures or associates incur a loss, with the provision amount equal to the difference between the actual investment capital of the parties in the associate and the actual owner's equity multiplied by the actual contributed charter capital ownership ratio of the Company in the joint venture or associate. Increases or decreases in the provision for investment losses in associates that need to be made at the end of the financial year are recognized in financial expenses.

3. Receivables:

Receivables are presented at their book value less provisions for doubtful debts.

Provision for doubtful debts is made in accordance with the guidance in Circular 48/2019/TT-BTC dated August 08, 2019 of the Ministry of Finance.

Increases or decreases in the balance of the provision for doubtful debts required at the end of the fiscal year are recognized in general and administrative expenses.

4. Inventories:

Inventories are determined based on historical cost, including purchase costs and other directly related costs incurred to bring the inventories to their present location and condition.

The Company applies the perpetual inventory method for accounting for inventories. The cost of goods sold is calculated using the First-In, First-Out (FIFO) method.

The provision for devaluation of inventories is established in accordance with the guidelines in Circular 48/2019/TT-BTC dated August 8, 2019, of the Ministry of Finance.

Increases or decreases in the balance of the provision for devaluation of inventories required at the end of the fiscal year are recognized in general and administrative expenses.

5. Tangible fixed assets and depreciation

Tangible fixed assets are reflected at historical cost and accumulated depreciation.

The historical cost of tangible fixed assets includes the purchase price and costs directly related to bringing the asset to a ready-to-use state. The historical cost of self-constructed tangible fixed assets includes construction costs and actual production costs incurred, plus installation and trial run costs. Costs for upgrading tangible fixed assets are capitalized and added to the historical cost of the fixed asset; maintenance and repair costs are charged to the business results for the period. When tangible fixed assets are sold or liquidated, their historical cost and accumulated depreciation are written off, and any losses arising from the liquidation of tangible fixed assets are recorded in the business results.

Depreciation of tangible fixed assets is calculated using the straight-line method, applied to all assets at rates calculated to allocate the historical cost over the estimated useful life as follows:

Buildings and structures	5-25 years
Machinery and equipment	3-10 years
Means of transport and transmission	5-12 years
Management equipment and tools	3-10 years
Other tangible fixed assets	3-10 years

6. Construction in progress

Construction in progress reflects directly related costs (including relevant borrowing costs in accordance with the Company's accounting policy) for 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 currently in progress. These assets are recorded at historical cost and are not depreciated.

7. Prepaid expenses

Prepaid expenses are actual costs incurred (including both paid and unpaid expenses) that relate to the business results of multiple accounting periods and the allocation of these costs to the business expenses of subsequent accounting periods. Prepaid expenses include periodic repair and maintenance costs of fixed assets and other prepaid expenses that do not meet the criteria for fixed assets. Prepaid expenses are gradually allocated to production and business expenses over a reasonable period from the time they are incurred.

8. Payables

Payables are recorded at their existing value and the payable status of the Company, including trade payables and other payables, is classified at the reporting date and reflected as follows:

*Current liabilities if the remaining payment term is up to 1 year or within one production and business cycle.

* Non-current liabilities if the remaining payment term is over 1 year or over one production and business cycle.

9. Dividends and profits payable

Dividends and profits payable are recorded in cash, non-monetary assets, and to the shareholders and capital contributors of the Company. The time of recognition for dividends and profits payable is when the enterprise has no right to refuse the obligation to pay dividends or profits to the shareholders and capital contributors of the Company in accordance with securities laws.

10. Owner's equity

Contributed capital is recorded based on the actual capital contributed by shareholders.

Undistributed profit after corporate income tax is the profit from the production and business activities of the Company after setting aside funds according to the Charter, relevant legal regulations, and approval by the General Meeting of Shareholders.

11. Principles for revenue and other income recognition

Revenue from clean water supply is recognized based on the actual volume of water consumed in the period, determined by the difference between the beginning and ending meter readings multiplied by the applicable unit price (for households according to the progressive tariff, for other subjects according to a fixed price).

Revenue from the sale of finished goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, the enterprise no longer retains control, the revenue can be reliably measured, it is probable that economic benefits will flow to the enterprise, and the associated costs can be measured.

Revenue from service rendered is recognized when the revenue can be reliably measured, it is probable that economic benefits will flow to the enterprise, the stage of completion can be determined, and the associated costs can be measured; in cases where services are performed over multiple periods, revenue is recognized based on the stage of completion.

Interest income is recognized based on time and the effective interest rate.

Dividends are recognized when the enterprise has the right to receive them; dividends in the form of shares are only tracked by quantity and not recorded in value.

12. Expenses

Expenses are items that reduce economic benefits, recognized at the time the transaction occurs or when it is relatively certain that they will occur in the future, regardless of whether payment has been made.

Expenses and the revenue they generate are recognized simultaneously based on the matching principle.

13. Taxes

Corporate income tax

Current corporate income tax expense is determined based on taxable income and the applicable corporate income tax rate for the current year. The Company pays corporate income tax at a rate of 20%.

Value added tax

The Company applies two VAT rates: 5% and 8%.

Other taxes: The Company complies with the current Vietnam regulations.

NOTES TO THE FINANCIAL STATEMENTS FOR THE QUARTER II OF 2026

V/ SUPPLEMENTARY INFORMATION FOR DETAILED PRESENTED AT THE BALANCE SHEET

Unit: VND

1. Cash and cash equivalents

	June 30, 2026	January 1, 2026
a. Cash	*17.757.842.403*	*13.944.909.080*
- Cash on hand	457.214.514	469.261.788
- Demand deposits at bank	17.300.627.889	13.475.647.292
b. Cash equivalents	*5.000.000.000*	-
- Time deposits at bank	5.000.000.000	-
Total:	*22.757.842.403*	*13.944.909.080*

NOTES TO THE FINANCIAL STATEMENTS FOR THE QUARTER II OF 2026

2. Held-to-maturity investments

	June 30, 2026	January 1, 2026
a. Short-term time deposits at banks	35.000.000.000	60.000.000.000
Total:	***35.000.000.000***	***60.000.000.000***

3. Current trade receivables

	June 30, 2026	January 1, 2026
a) Water charges		
- Water charges - Nguyen Chi Thanh Water Supply Enterprise	3.232.777.323	2.954.405.333
- Water charges - Phu Loi Water Supply Enterprise	2.406.073.839	2.374.296.915
- Water charges - My Xuyen Water Supply Enterprise	582.147.634	542.561.989
- Water charges - Vinh Chau Water Supply Enterprise	621.517.000	591.575.452
- Water charges - Long Phu Water Supply Enterprise	452.404.750	496.902.628
- Water charges - Ke Sach Water Supply Enterprise	552.094.215	512.974.463
- Water charges - Tran De Water Supply Enterprise	542.474.810	568.921.277
- Water charges - My Tu Water Supply Enterprise	275.976.562	217.344.437
- Water charges - Thanh Tri Water Supply Enterprise	509.368.182	485.446.160
- Water charges - Dai Ngai Water Supply Enterprise	83.533.000	63.967.901
- Water charges - Nga Nam Water Supply Enterprise	267.115.469	219.270.749
b) Installation - transfer of materials	2.360.597.109	2.450.593.558
c) Bottled drinking water	195.752.000	147.626.036
d) Current receivables from related parties		
- Branch of Soc Trang Water JSC - Sotraco Bottled Drinking W	-	-
Total:	**12.081.831.893**	**11.625.886.898**

4. Current prepayments to suppliers

	June 30, 2026	January 1, 2026
- P & P Technical Co., Ltd.	2.468.464.800	-
- Vina Green Technology Trading Co., Ltd.	5.652.867.360	5.725.001.360
- Minh Thanh Group Co., Ltd.	3.664.663.549	3.664.663.549
- Tan Tien Environmental Technology and Services Co., Ltd	1.751.730.000	1.679.730.000
- OWA Vietnam Construction JSC	2.656.498.915	711.127.486
- VTEC Vietnam Technology JSC	-	1.533.240.000
- Other suppliers	6.918.079.595	2.958.475.745
Total:	**20.643.839.419**	**16.272.238.140**

5. Other current receivables:

	June 30, 2026	January 1, 2026
- Interest on time deposits which is recognized as financial incor	162.630.137	3.576.410.959
- Receivables for personal income tax	-	583.643.360
- Other receivables	12.423.028	11.014.925
	175.053.165	**4.171.069.244**

6. Inventories

	June 30, 2026		January 01, 2026	
	Cost	*Provision*	*Cost*	*Provision*
- Raw materials	19.866.509.199	-	18.633.418.581	-
- Tools and equipment	181.062.293	-	193.173.812	-
- Finished products (bottled water)	20.999.662	-	47.271.325	-
Total:	**20.068.571.154**		**18.873.863.718**	

7. Changes in tangible fixed assets:

Item	*Buildings and structures*	*Machinery and equipment*	*Motor vehicles*	*Management tools and equipment*	*Other tangible fixed assets*	*Total*
Original cost	**2111**	**2112**	**2113**	**2114**	**2118**	
Opening balance	**119.882.153.206**	**100.518.062.099**	**367.425.186.207**	**2.408.731.956**	**682.224.261**	**590.916.357.729**
Increase in the period						***0***
- Purchase in period		2.603.849.000				***2.603.849.000***

- Investment in finished construction	6.580.009.919	6.045.682.780	6.601.604.659	184.540.000		*19.411.837.358*
- Other increase						*0*
Decrease in period						*0*
- Liquidation, sales and transfer						*0*
Closing balance	**126.462.163.125**	**109.167.593.879**	**374.026.790.866**	**2.593.271.956**	**682.224.261**	**612.932.044.087**
Accumulated depreciation value						*0*
Opening balance	**106.860.130.723**	**69.861.720.999**	**288.917.380.451**	**1.952.958.459**	**682.224.261**	**468.274.414.893**
Increase in period						
- Depreciation in period	1.876.363.901	3.476.372.116	8.238.209.145	62.303.118		*13.653.248.280*
Decrease in period						*0*
- Liquidation, sales and transfer						*0*
Closing balance	**108.736.494.624**	**73.338.093.115**	**297.155.589.596**	**2.015.261.577**	**682.224.261**	**481.927.663.173**
Net book value						*0*
- As of the beginning of the period	**13.022.022.483**	**30.656.341.100**	**78.507.805.756**	**455.773.497**	**0**	**122.641.942.836**
- As of the end of the period	**17.725.668.501**	**35.829.500.764**	**76.871.201.270**	**578.010.379**	**0**	**131.004.380.914**

8. Construction in progress

	June 30, 2026		January 01, 2026
a) Acquisition of tangible fixed assets	-		-
b) Construction in progress	***3.865.710.727***		***4.460.472.108***
- Automatic water extraction monitoring system for district enterprises (Package 2)	331.175.130		331.175.130
- Automatic water extraction monitoring system for Nguyen Chi Thanh, Phu Loi Ent	-		-
- Clean water reservoir with a capacity of 500m3 - Hai Ngu Water Supply Station	-		2.072.363.007
- Renovation, repair of the pipeline along Nguyen Hue road, Hamlet 1 to Xa Mau 1 H	683.061.742		683.061.742
- Other construction in progress projects	2.851.473.855	-	1.373.872.229
c) Major repair of fixed assets	-		***4.000.000***
- Renovation of D400 steel pipeline at Phu Loi Water Supply Enterprise's secondary	-		4.000.000
Total:	***3.865.710.727***		***4.256.305.872***

9. Investments in joint ventures and associates

	June 30, 2026			January 01, 2026		
	Historical cost	*Provison*	*Fair value*	*Historical cost*	*Provison*	*Fair value*
Investment in other entities	**12.064.000.000**	-	**12.064.000.000**	**12.064.000.000**	-	**12.064.000.000**
- Soc Trang Water Joint Stock Company	12.064.000.000	-	12.064.000.000	12.064.000.000	-	12.064.000.000

Soc Trang Water Joint Stock Company is a joint-stock company established under Business Registration Certificate No. 2200680885 dated October 28, 2013, and amended for the 9th time on April 7, 2016, by the Department of Planning and Investment of Soc Trang Province.

The main business activities of Soc Trang Water Joint Stock Company are water exploitation, treatment, and supply; construction of other civil engineering works, etc.

The contribution rate of Soc Trang Water Supply Joint Stock Company in Soc Trang Water Supply Joint Stock Company is 29%.

10. Prepaid expenses

	June 30, 2026	January 01, 2026
- Free installation	7.119.595.957	8.950.190.401
- Amortization of renovation and repair expenses in 2025	2.360.787.884	2.916.372.812
- Amortization of renovation and repair expenses in 2026	3.455.165.742	
- Other prepaid expenses	340.386.881	377.567.217
Total:	**13.275.936.464**	**12.244.130.430**

11. Current trade payables

	June 30, 2026		January 01, 2026	
	Value	Amount capable of repayment	Value	Amount capable of repayment
- Vietnam Bridge and Road Construction Consulting Joint Stock	1.288.305.429	1.288.305.429	1.288.305.429	1.288.305.429
- Hoi Ngo Phuong Nam Joint Stock Company	550.013.760	550.013.760	-	-
- Can Tho Technical Standards, Metrology, and Quality Center			1.312.762.500	1.312.762.500
- Can Tho Power Company			1.318.646.751	1.318.646.751
- OWA Vietnam Construction and Installation Joint Stock Company			866.069.128	866.069.128
- Other suppliers	488.873.483	488.873.483	552.713.126	552.713.126
Payables to related parties				
- Soc Trang Water Joint Stock Company	1.544.381.125	1.544.381.125	1.393.422.192	1.393.422.192
Total:	**3.871.573.797**	**3.871.573.797**	**6.731.919.126**	**6.731.919.126**

12. Current prepayments from customers

	June 30, 2026	January 01, 2026
- Tai Kim Anh Seafood Processing Joint Stock Company (Instal	56.808.264	-
- Management Board of Drainage and Wastewater Treatment Pr	-	2.469.711
- Other customers	2.824.711	13.376.500
Total:	***59.632.975***	***15.846.211***

13. Dividends and profits payable

	June 30, 2026	January 01, 2026
- Dividends payable to shareholders 2022	18.261.304	-
- Dividends payable to shareholders 2023	18.539.639	-
- Dividends payable to shareholders 2024	3.996.270	-
- Dividends payable to shareholders 2025	4.876.920.194	
Total:	***4.917.717.407***	-

14. Taxes and other payables to the State Budget

a. Payables

	January 01, 2026	Amount payable during the period	Amount paid during the period	June 30, 2026
- VAT	93.688.679	495.955.251	460.559.463	129.084.467
+ VAT of the Company	*27.559.932*	*101.534.481*	*62.586.399*	*66.508.014*
+ VAT of Drainage Services	*66.128.747*	*394.420.770*	*397.973.064*	*62.576.453*
- Corporate Income Tax (CIT)	2.956.129.079	1.932.922.227	2.995.329.079	1.893.722.227
+ 2024	-	*39.200.000*	*39.200.000*	-
+ 2025	*2.956.129.079*	-	*2.956.129.079*	-
+ 2026		*1.893.722.227*		*1.893.722.227*
- Personal Income Tax	583.643.360	122.036.006	674.868.822	30.810.544
- Natural resource consumption tax	876.155.750	5.358.612.584	5.342.052.196	892.716.138
- Domestic wastewater fee	815.892.827	3.113.624.847	3.580.929.891	348.587.783
- Other payables	-	317.979.215	317.979.215	-
Total	***5.325.509.695***	***11.341.130.130***	***13.371.718.666***	***3.294.921.159***

b. Receivables

	January 01, 2026	Amount receivable during the period	Amount collected during the period	June 30, 2026
- Deductible VAT	1.201.323.421		268.208.671	933.114.750
Total				

15. Other current payables

	June 30, 2026	January 01, 2026
- Collection of drainage fees administrated by the Department of	9.661.512.901	5.224.279.233
- Forest protection and development fund	318.189.716	301.148.068
- Dividends payable to shareholders	-	40.797.213
- Other current payables	97.086.896	560.000
Total:	***10.076.789.513***	***5.566.784.514***

16. Bonus and welfare fund

	June 30, 2026	January 01, 2026
- Bonus fund	2.797.139.164	2.344.723.164
- Welfare fund	8.810.731.867	5.749.146.354
- Bonus fund of Board of Executives	-	-
	11.607.871.031	*8.093.869.518*

17. Other non-current payables

	June 30, 2026	January 01, 2026
- Deposit from customers	997.189.370	981.189.370
	997.189.370	*981.189.370*

18. Owner's equity:

a. Table of changes in owners'equity

	Contributed capital	Exchange rate differences	Development and investment fund	Other capital	Undistributed profit after tax	Total
Balance at the beginni	*158.631.330.000*	*0*	*24.292.828.144*	*0*	*89.933.939.862*	*272.858.098.006*
- Capital increase in the previous year			12.319.163.970			12.319.163.970
- Profit in the previous year					21.412.556.752	21.412.556.752
- Other increases						-
- Other decreases					68.038.912.656	68.038.912.656
Balance at the end of t	*158.631.330.000*	*0*	*36.611.992.114*	*0*	*43.307.583.958*	*238.550.906.072*
- Capital increase during the period			6.423.767.026			*6.423.767.026*
- Profit during the period					7.214.395.945	*7.214.395.945*
- Other increases						-
- Capital decrease during the period					21.156.665.192	*21.156.665.192*
- Other decreases						-
Closing balance	**158.631.330.000**	**0**	**43.035.759.140**	**0**	**29.365.314.711**	**231.032.403.851**

Profit during the period:	*7.214.395.945*
- Profit for Quarter I-2026	*1.497.618.908*
- Profit for Quarter II-2026	*5.716.777.037*

VI/ SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

01. Total revenues from sales and services rendered

	Quarter II		Accumulated from the beginning of the year to the end of the quarter	
	2026	2025	2026	2025
Revenue from water charges	55.836.877.141	55.357.383.714	108.860.691.141	107.392.654.475
Revenue from installation	477.813.040	779.660.560	877.274.028	1.196.833.271
Revenue from sales of bottled water	1.109.050.819	1.009.099.066	2.001.257.091	1.948.980.640
Other revenue	14.415.689	962.743	14.823.089	14.952.583
Total:	*57.438.156.689*	*57.147.106.083*	*111.754.045.349*	*110.553.420.969*

02. Revenue deductions

	Quarter II		Accumulated from the beginning of the year to the end of the quarter	
	2026	2025	2026	2025
- Trade discounts	-	-	-	-
- Discounts on sales	-	-	-	-
- Sales returns	-	-	-	-

03. Cost of goods sold (COGS)

	Quarter II		Accumulated from the beginning of the year to the end of the quarter	
	2026	2025	2026	2025
- Cost of water supplied	35.097.257.265	31.557.283.931	67.551.039.182	59.214.990.473

- Cost of installation	392.622.562	422.531.182	664.399.399	841.979.013
- Cost of bottled water	695.182.123	607.724.744	1.333.045.718	1.311.670.574
Total :	***36.185.061.950***	***32.587.539.857***	***69.548.484.299***	***61.368.640.060***

04. Financial income

	Quarter II		**Accumulated from the beginning of the year to the end of the quarter**	
	2026	**2025**	**2026**	**2025**
- Interest income	124.580.146	359.445.711	367.034.418	893.005.106
	124.580.146	***359.445.711***	***367.034.418***	***893.005.106***

05. Financial expenses

	Quarter II		**Accumulated from the beginning of the year to the end of the quarter**	
	2026	**2025**	**2026**	**2025**
- Interest expenses	-	-	-	-
	0	***0***	***0***	***0***

06. Selling and general administration expenses

a) Selling expenses	**Quarter II**		**Accumulated from the beginning of the year to the end of the quarter**	
	2026	**2025**	**2026**	**2025**
- Labour costs	3.478.487.874	2.748.046.826	7.006.743.978	5.609.718.362
- Material and packaging costs	3.463.584.799	5.175.741.191	8.574.943.619	8.883.742.680
- Depreciation expense	101.232.270	49.914.612	202.464.540	99.829.224
- Other expenses	227.231.333	265.357.831	434.595.242	297.626.068
	7.270.536.276	***8.239.060.460***	***16.218.747.379***	***14.890.916.334***

b) General administration expenses	**Quarter II**		**Accumulated from the beginning of the year to the end of the quarter**	
	2026	**2025**	**2026**	**2025**
- Management labour costs	5.001.107.859	4.221.975.307	9.837.827.195	8.063.619.477
- Management materials costs	565.737.792	485.293.899	1.491.190.745	948.252.106
- Office supplies costs	110.885.599	114.374.089	227.099.532	231.616.725
- Depreciation expense	193.522.397	205.728.607	408.552.646	432.692.422
- Taxes, duties and fees		-	317.979.215	16.000.000
- External service expenses	55.414.763	55.767.967	116.123.146	126.982.181
- Other expenses	990.378.214	2.808.659.764	5.341.530.746	4.996.760.886
	6.917.046.624	***7.891.799.633***	***17.740.303.225***	***14.815.923.797***

07. Other income

	Quarter II		**Accumulated from the beginning of the year to the end of the quarter**	
	2026	**2025**	**2026**	**2025**
- Labor costs for workers who are in charge of water shut-off	32.057.000	43.314.500	75.837.000	84.296.500
- 10% of drainage service revenue retained	243.677.633	257.973.396	493.025.962	570.648.980
- 10% of environmental protection fees retained	121.797.974	289.077.932	345.958.316	516.814.855
- Other income	16.727.754	24.920.194	27.282.447	32.233.993
	414.260.361	***615.286.022***	***942.103.725***	***1.203.994.328***

08. Other expenses

	Quarter II		**Accumulated from the beginning of the year to the end of the quarter**	
	2026	**2025**	**2026**	**2025**
- Fines of late payment of taxes,,social insurance	-	302.828.512	19.514.666	12.079.800.518
- Expenses for 10% retained drainage service fees	387.450.000	-	387.450.000	-
- Other expenses		4.968.000	-	189.968.000
	387.458.840	***307.796.512***	***406.973.506***	***12.269.768.518***

09. Production and business costs by element

	Quarter II		Accumulated from the beginning of the year to the end of the quarter	
	2026	2025	2026	2025
- Material costs	19.422.164.185	18.265.202.078	39.124.181.802	34.405.894.369
- Labour costs	16.132.010.401	12.805.402.304	31.441.968.366	25.487.009.526
- Depreciation expense	6.944.598.182	5.693.202.566	13.653.248.280	11.308.139.174
- External service expenses	1.740.340.479	3.828.530.612	2.346.145.884	5.622.584.229
- Other expenses	6.133.531.603	8.126.062.390	16.941.990.571	14.251.852.893
Total :	***50.372.644.850***	***48.718.399.950***	***103.507.534.903***	***91.075.480.191***

VII/ OTHER SUPPLEMENTARY INFORMATION

01. Information about related parties

a) Transactions and balances with key management personnel and individuals related to key management personnel

- Key management personnel include: members of the the Company's Board of Directors and Board of Management.

- Individuals related to key management personnel include: close family members of key management personnel.

* The Company has not conducted any transactions related to sales, service provision, or other transactions with key management personnel and individuals related to key management personnel.

b) Transactions and balances with related parties

Related parties to the Company	*Relationship*
- People's Committee of Soc Trang Province	Major shareholder
- VBIC Vietnam Joint Stock Company	Major shareholder
- Soc Trang Water Joint Stock Company	Associate

Transactions with related parties

		Transaction value	
		Quarter II	Accumulated from the beginning of the year to the end of the quarter
Soc Trang Water Joint Stock Company	Purchase of clean v	4.788.170.075	9.294.749.822
	Paid	4.829.875.906	9.143.790.889

Prepared, June 30, 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Võ Thị Phương Diệu	Võ Thị Phương Diệu	Đặng Văn Ngọ

CÔNG TY CỔ PHẦN CẤP NƯỚC SÓC TRĂNG