Form No. 01-A

AN GIANG POWER AND WATER SUPPLY JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM** **Independence – Freedom – Happiness**
No.:31./CTCPĐN-CBTT	*An Giang, July 29, 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In compliance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market, An Giang Power and Water Supply Joint Stock Company hereby discloses the financial statements (FS) for the second quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name:

- Securities ticker: DNA
- Address: 821 Tran Hung Dao Street, Binh Duc Ward, An Giang Province
- Tel: 0296.3856100 Fax: 0296.3857800
- Email: thaongoc5ag@gmail.com.Website: www.diennuocag.com.vn.

2. Content of disclosed information:

- Financial statements for the second quarter of 2026

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

☐ Consolidated financial statements (for listed organizations with subsidiaries)

☑Combined financial statements (for listed organizations with subordinate accounting units that maintain separate accounting systems);

- Cases requiring explanation of causes:

+ The auditing organization has issued an opinion other than an unqualified opinion on the financial statements (for reviewed/audited financial statements):

☐ Yes No☑

Explanation document in case of checking 'Yes':

☐ Yes No☑

+ Profit after tax in the reporting period has a discrepancy of 5% or more before and after the audit, or has shifted from a loss to a profit or vice versa (for reviewed/audited financial statements):

☐ Yes No☑

Explanation document in case of checking 'Yes':

☐ Yes No☑

+ Profit after corporate income tax in the income statement of the reporting period has changed by 10% or more compared to the same period of the previous year:

☑Yes No ☐

Explanation document in case of checking 'Yes':

☑Yes No ☐

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

☐ Yes No☑

Explanation document in case of checking 'Yes':

☐ Yes No☑

This information was disclosed on the company's website on: 29/7/2026 at the link www.diennuocag.com.vn (Investor Relations section).

Representative of the organization
Legal representative/Person authorized to disclose information
(Signature, full name, title, and seal)

CHỦ TỊCH HĐQT

M.S.D.N: 1600249791-C.T.C.P CÔNG TY CP ĐIỆN NƯỚC AN GIANG TỈNH AN GIANG

Lương Văn Bạ

Attached documents:
- FS.......

CÔNG TY CP ĐIỆN NƯỚC AN GIANG

Digitally signed by CÔNG TY CP ĐIỆN NƯỚC AN GIANG
DN: C=VN, L=AN GIANG, CN=CÔNG TY CP ĐIỆN NƯỚC AN GIANG, OID.0.9.2342.19200300.100.1.1=MST:1600249791, E=CTYDN_AG@YAHOO.COM.VN
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AN GIANG POWER AND WATER SUPPLY JOINT STOCK COMPANY

No.: 32 / CTCPĐN-CBTT

Re: Explanation of the change in profit after corporate income tax exceeding 10% in the financial statements for the second quarter of 2026 (supplementary explanation due to incorrect information disclosure on July 20, 2026, regarding figures from the first 6 months' financial statements)

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

An Giang, July 29, 2026

To: - State Securities Commission.
- Hanoi Stock Exchange

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

An Giang Power And Water Supply Joint Stock Company (hereinafter referred to as the Company) hereby provides an explanation for the change in profit after corporate income tax exceeding 10% as follows:

According to the financial statements for the second quarter of 2026, the Company's profit after corporate income tax was 68.649.963.415 VND, an increase of 18.615.964.461 VND compared to the profit after corporate income tax in the second quarter of 2025 (an increase of over 10% compared to the same period last year).

Reason: In the second quarter of this year, customer demand for utilities rose sharply, and the Company's utility sales experienced strong growth.

+ Some utility renovation and repair projects using delayed funding sources were executed as planned, and thus, their expenses have not been finalized in the second quarter.

+ The Company proactively saved on management costs and routine maintenance expenses to ensure profit growth in the second quarter, enabling the Company to meet its profit targets for the first six months of 2026.

Due to the above reasons, the Company's profit after corporate income tax for the second quarter of 2026 increased by more than 10% compared to the actual results of the second quarter of 2025.

The above is the explanation regarding the change in profit after corporate income tax exceeding 10% in the financial statements for the second quarter of 2026. The Company respectfully reports this to the State Securities Commission and the Hanoi Stock Exchange.

Respectfully,

AN GIANG WATER AND POWER SUPPLY JOINT STOCK COMPANY
CHAIRMAN

M.S.D.N: 1600249791-C.T.C.P
CÔNG TY CP ĐIỆN NƯỚC AN GIANG
TỈNH AN GIANG

Luong Van Ba

Recipients:

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

Unit: An Giang Power and Water Supply Joint Stock Company
Address: 821 Tran Hung Dao, Group 13, Binh Thoi 1 Quarter, Binh Duc Ward, An Giang Province

Form B 01-DN
(Issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

STATEMENT OF FINANCIAL POSITION

As of June 30, 2026

(Applicable to enterprises meeting the going concern assumption)

Unit: VND

ASSETS	Code	Notes	30/06/2026	01/01/2026
1	2	3	4	5
A - CURRENT ASSETS	**100**		**574.026.629.770**	**499.187.636.161**
I. Cash and cash equivalents	**110**	**V.1**	**178.038.439.562**	**161.673.624.329**
1. Cash	111		128.038.439.562	161.673.624.329
2. Cash equivalents	112		50.000.000.000	
II. Short-term financial investments	**120**		**35.340.000.000**	**35.340.000.000**
1. Trading securities	121			
2. Provision for devaluation of trading securities (*)	122			
3. Held-to-maturity investments	123	V.2a	35.340.000.000	35.340.000.000
III. Short-term receivables	**130**		**279.430.502.999**	**231.527.002.739**
1. Short-term trade receivables	131	V.3a	7.552.488.004	10.304.422.736
2. Short-term prepayments to suppliers (331)	132	V.4	9.168.360.440	4.962.493.794
3. Short-term internal receivables	133	V.3b	257.345.395.906	211.109.646.009
4. Receivables from construction contracts	134			
5. Short-term loan receivables	135			
6. Other short-term receivables	136	V.5a	6.692.816.120	6.478.997.671
- Short-term deposits and collateral (3441)	136F			
7. Provision for short-term bad debts (*)	137	V.5b	-1.328.557.471	-1.328.557.471
8. Assets awaiting resolution	139			
IV. Inventories	**140**		**43.563.672.526**	**43.635.622.879**
1. Inventories	141	V.6	43.563.672.526	43.635.622.879
2. Provision for devaluation of inventories (*)	142			
V. Short-term biological assets	**150**			
1. Short-term livestock for one-time harvest	151			
2. Short-term seasonal crops or one-time harvest plants	152			
3. Provision for losses on short-term biological assets (*)	153			
VI. Other short-term assets	**160**		**37.654.014.683**	**27.011.386.214**
1. Short-term prepaid expenses (2421) --141	161	V.7a	37.654.014.683	27.011.386.214
2. Deductible VAT --133	162			
3. Taxes and other receivables from the State --331	163			
4. Government bond repurchase transactions (171) --338	164			
5. Other short-term assets (2288)	165			
B - NON-CURRENT ASSETS	**200**		**1.143.639.115.835**	**1.153.779.017.346**

I. Long-term receivables	**210**		**1.654.782.344**	**916.887.037**
1. Long-term trade receivables	211			
2. Long-term prepayments to suppliers	212			
3. Working capital in affiliated units	213			
4. Long-term internal receivables	214			
5. Other long-term receivables	215	V.8	1.654.782.344	916.887.037
6. Provision for long-term bad debts (*)	216			
II. Fixed assets	**220**		**969.630.082.081**	**976.396.116.122**
1. Tangible fixed assets	221	V.9	951.881.566.030	959.374.007.661
- Historical cost	222		2.307.831.045.274	2.265.807.675.421
- Accumulated depreciation (*)	223		-1.355.949.479.244	-1.306.433.667.760
2. Finance lease fixed assets	224			
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	17.748.516.051	17.022.108.461
- Historical cost	228		19.645.417.427	18.761.191.827
- Accumulated amortization (*)	229		-1.896.901.376	-1.739.083.366
III. Long-term biological assets	**230**			
1. Livestock for periodic production	231			
a) Livestock for periodic production not yet mature	232			
b) Livestock for periodic production at maturity	233			
- Historical cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock for one-time harvest	236			
3. Long-term seasonal crops or one-time harvest plants	237			
4. Provision for losses on long-term biological assets (*)	238			
IV. Investment property	**240**			
- Historical cost	241			
- Accumulated depreciation (*)	242			
V. Long-term work-in-progress	**250**		**31.424.149.654**	**30.671.821.281**
1. Long-term work-in-progress production and business	251			
2. Construction in progress costs	252	V.11	31.424.149.654	30.671.821.281
VI. Long-term financial investments	**260**		**6.584.040.000**	**3.584.040.000**
1. Investments in subsidiaries (221)	261			
2. Investments in associates and joint ventures (222)	262			
3. Equity investments in other entities	263	V.2b	84.040.000	84.040.000
4. Provision for losses on long-term investments in other entities (*)	264			
5. Held-to-maturity investments	265	V.2c	6.500.000.000	3.500.000.000
6. Provision for held-to-maturity investments (*) --22922	266			
VII. Other long-term assets	**270**		**134.346.061.756**	**142.210.152.906**
1. Long-term prepaid expenses	271	V.7b	134.346.061.756	142.210.152.906

2. Deferred tax assets	272			
3. Long-term equipment, supplies, and spare parts	273			
4. Other long-term assets	274			
TOTAL ASSETS (280 = 100 + 200)	**280**		**1,717,665,745,605**	**1,652,966,653,507**

LIABILITIES AND EQUITY	Code	Notes	30/06/2026	01/01/2026
1	2	3	4	5
C - LIABILITIES	**300**		**861,534,743,819**	**787,513,582,634**
I. Current liabilities	**310**		**485,927,860,798**	**478,028,101,281**
1. Short-term trade payables	311	V.12	202,353,440,778	174,028,127,139
2. Short-term prepayments from customers	312	V.13	830,775,220	302,801,182
- Short-term prepayments from customers (13113)	312A		830,774,295	302,801,182
- Short-term prepayments from customers (13118)	312B		925	
3. Dividends and profits payable	313	V.14	84,494,350,500	
4. Taxes and other payables to the State	314	V.15	31,103,103,621	43,791,004,095
5. Payables to employees	315	V.16	40,414,030,725	43,288,672,481
6. Short-term accrued expenses	316	V.17	928,437,213	559,441,120
7. Short-term internal payables	317			
8. Payables from construction contracts	318			
9. Short-term unearned revenue	319			
10. Other short-term payables	320	V.18a	24,759,924,411	81,194,875,083
- Other payables (1388)	320A		415,400,635	
- Other payables (3382)	320B		827,905,629	819,676,897
- Other payables (3383)	320C			
- Other payables (3384)	320D			
- Other payables (3386)	320F			
- Other payables (3388)	320G		23,516,618,147	80,375,198,186
- Short-term deposits and collateral (344)	320H			
11. Short-term loans and finance lease liabilities	321	V.19a	68,113,364,052	96,692,809,875
12. Short-term provisions	322			
13. Bonus and welfare funds	323	V.20	32,930,434,278	38,170,370,306
14. Price stabilization fund	324			
15. Government bond repurchase transactions	325			
II. Non-current liabilities	**330**		**375,606,883,021**	**309,485,481,353**
1. Long-term trade payables	331			
2. Long-term prepayments from customers	332			
3. Taxes and other payables to the State	333			
4. Long-term accrued expenses	334			
5. Internal payables regarding invested capital	335			
6. Long-term internal payables	336			
7. Long-term unearned revenue	337			
8. Other long-term payables	338	V.18b	117,203,670,048	107,203,670,048
9. Long-term loans and finance lease liabilities	339	V.19b	241,930,164,685	186,479,254,241
10. Convertible bonds	340			
11. Preferred shares	341			
12. Deferred tax liabilities	342	V.21	16,473,048,288	15,802,557,064
13. Long-term provisions	343			

14. Science and technology development fund	344			
D - EQUITY	**400**		**856,131,001,786**	**865,453,070,873**
1. Owner's contributed capital	411	V.22	563,295,670,000	563,295,670,000
2. Share premium	412			
3. Convertible bond option	413			
4. Other owner's capital	414			
5. Treasury shares (*)	415			
6. Asset revaluation surplus	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418	V.22	194,720,612,838	180,970,612,838
9. Other equity funds	419			
10. Undistributed post-tax profit	420	V.22	98,114,718,948	121,186,788,035
- Undistributed post-tax profit of the current period	420b		61,422,281,413	84,494,350,500
TOTAL LIABILITIES AND EQUITY (440 = 300 +	**440**		**1,717,665,745,605**	**1,652,966,653,507**

Approved, July 20, 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Signature, full name)	*(Signature, full name)*	*(Signature, full name, seal)*
		CHỦ TỊCH HĐQT
		M.S.D.N: 1600249791 C.T.C.P CÔNG TY CP ĐIỆN NƯỚC AN GIANG TỈNH AN GIANG
Dương Quốc Quân	Phạm Cao Trí	Lương Văn Bạ

Unit: An Giang Power and Water Supply Joint Stock Company
Address: 821 Tran Hung Dao, Group 13, Binh Thoi 1 Quarter, Binh Duc Ward, An Giang Province

Form B 02a-DN

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

INTERIM STATEMENT OF COMPREHENSIVE INCOME

(Full form)

First six months of 2026

Unit: VND

INDICATORS	Code	Notes	Q2 2026		Year-to-date as of 30/06/26	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenue from sales and service provision	**01**		**841,491,668,618**	**760,772,906,106**	**1,523,519,725,875**	**1,395,095,728,311**
2. Revenue deductions	**02**					
3. Net revenue from sales and service provision (10 = 01 - 02)	**10**		**841,491,668,618**	**760,772,906,106**	**1,523,519,725,875**	**1,395,095,728,311**
4. Cost of goods sold	**11**		**664,532,507,374**	**604,645,975,988**	**1,220,395,736,623**	**1,114,234,112,236**
5. Gross profit from sales and service provision (20 = 10 - 11)	**20**		**176,959,161,244**	**156,126,930,118**	**303,123,989,252**	**280,861,616,075**
6. Gain/loss from sale and liquidation of investment property	**21**					
7. Financial income	**22**		**901,447,464**	**512,609,611**	**951,708,858**	**852,264,609**
8. Financial expenses	**23**		**7,003,793,910**	**4,489,774,253**	**13,295,871,550**	**9,205,993,537**
- In which: Interest expense	*24*		*7,003,793,910*	*4,489,774,253*	*13,295,871,550*	*9,205,993,537*
9. Selling expenses	**25**		**57,113,109,342**	**55,478,140,505**	**103,748,723,602**	**100,288,399,746**
10. General and administrative	**26**		**30,214,507,582**	**36,266,330,486**	**62,788,705,254**	**58,185,414,566**
11. Net operating profit {30 = 20 + 21 + 22 - (23+ 25 + 26)}	**30**		**83,529,197,874**	**60,405,294,485**	**124,242,397,704**	**114,034,072,835**
12. Other income	**31**		**5,844,029,386**	**6,303,999,310**	**7,189,031,032**	**11,527,421,096**
13. Other expenses	**32**		**3,565,785,498**	**4,171,745,858**	**4,467,335,697**	**4,286,969,413**
14. Other profit (40 = 31 - 32)	**40**		**2,278,243,888**	**2,132,253,452**	**2,721,695,335**	**7,240,451,683**
15. Total accounting profit before tax (50 = 30 + 40)	**50**		**85,807,441,762**	**62,537,547,937**	**126,964,093,039**	**121,274,524,518**
16. Current corporate income tax	**51**		**16,486,987,123**	**10,007,273,646**	**24,718,320,402**	**21,757,519,350**
17. Deferred corporate income tax	**52**		**670,491,224**	**2,496,275,337**	**670,491,224**	**2,496,275,337**
18. Profit after corporate income tax (60 = 50 - 51 - 52)	**60**		**68,649,963,415**	**50,033,998,954**	**101,575,281,413**	**97,020,729,831**
19. Basic earnings per share (*)	**70**		**750**	**760**	**1,335**	**1,388**
20. Diluted earnings per share (*)	**71**		**750**	**760**	**1,335**	**1388**

Approved, July 20, 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Signature, full name)	*(Signature, full name)*	*(Signature, full name, seal)*

UNIT: An Giang Power and Water Supply Joint Stock Company
Address: 821 Tran Hung Dao, Group 13, Binh Thoi 1 Quarter, Binh Duc Ward, An Giang Province

Form B 03-DN

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

INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

First six months of 2026

Unit: VND

Items	Code	Notes	Year-to-date at the end of this quarter	
			Current year	Prior year
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	***01***		***126,964,093,039***	***121,274,524,518***
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02		55,974,733,097	52,735,632,132
- Gains/losses from foreign exchange differences due to revaluation of monetary items denominated in foreign	04			
- Gains/losses from investing and financing activities	05		-951,708,858	-778,138,055
- Interest expenses	06		13,295,871,550	9,205,993,537
- Other adjustments	07			
3. Operating profit before changes in working capital	***08***		***195,282,988,828***	***182,438,012,132***
- Increase/decrease in receivables	09		-47,903,500,260	-80,381,035,661
- Increase/decrease in inventories	10		71,950,353	-5,182,941,053
- Increase/decrease in payables (excluding accrued interest and corporate income tax payable)	11		55,869,153,054	31,005,864,227
- Increase/decrease in prepaid expenses	12		-2,778,537,319	-8,898,281,485
- Increase/decrease in trading securities	13		-13,295,871,550	
- Interest expenses paid	14			-10,379,367,729
- Corporate income tax paid	15		-125,450,189,000	-33,383,614,669
- Other cash inflows from operating activities	16		-32,445,774,528	14,040,000
- Other cash outflows for operating activities	17			-19,338,684,820
Net cash flows from operating activities	***20***		***29,350,219,578***	***55,893,990,942***
II. Cash flows from investing activities				
1. Cash paid for purchase and construction of fixed assets and other long-term assets	21		-49,961,027,429	-51,989,343,464
2. Cash received from liquidation and disposal of fixed assets and other long-term assets	22			
3. Cash paid for lending and purchasing debt instruments of	23		-4,597,550,395	-7,000,000,000
4. Cash recovered from lending and selling debt instruments of other entities	24			17,000,000,000
5. Cash paid for equity investments in other entities	25			
6. Cash recovered from equity investments in other entities	26			
7. Cash received from interest on loans, dividends, and profit	27		951,708,858	742,684,932
Net cash flows from investing activities	***30***		***-53,606,868,966***	***-41,246,658,532***
III. Cash flows from financing activities				
1. Cash received from issuance of shares and capital contributions from owners	31			

Items	Code	Notes	Year-to-date at the end of this quarter	
			Current year	Prior year
1	2	3	4	5
2. Cash paid to owners for capital contribution returns or share buybacks	32			
3. Cash received from borrowings	33		95,823,770,301	81,526,196,148
4. Cash paid for principal repayment of borrowings	34		-68,952,305,680	-60,073,385,932
- Repayment of regular loan principal	34.1			
- Repayment of issued bond principal – liabilities	34.2		13,750,000,000	
- Repayment of debt from receivables (preference shares	34.3			
- Payments for Government bond repurchase transactions / REPO	34.4			
5. Cash paid for finance lease principal	35			
6. Dividends and profits paid to owners	36			-14,046,225
Net cash flows from financing activities	***40***		***40,621,464,621***	***21,438,763,991***
Net cash flows during the period (50 = 20 + 30 + 40)	**50**		**16,364,815,233**	**36,086,096,401**
Cash and cash equivalents at the beginning of the period	**60**		**161,673,624,329**	**46,457,676,036**
Impact of foreign exchange rate fluctuations	61			
Cash and cash equivalents at the end of the period (70 =	**70**		**178,038,439,562**	**82,543,772,437**

Approved, July 20, 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Signature and full name)	*(Signature and full name)*	*(Signature, full name, and seal)*
		CHỦ TỊCH HĐQT
Dương Quốc Quân	Phạm Cao Trí	Lương Văn Bạ

M.S.D.N: 1600249791-C.T.C.P
CÔNG TY CP ĐIỆN NƯỚC AN GIANG
TỈNH AN GIANG

NOTES TO THE FINANCIAL STATEMENTS
First six months of 2026
For the fiscal year ended December 31, 2026

I. BUSINESS OPERATIONS OVERVIEW

1. Capital ownership form

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

On March 28, 2011, the Company registered to operate as a joint stock company with business registration code 1600249791 issued by the Department of Planning and Investment of An Giang Province. The Business Registration Certificate was amended for the first time on June 13, 2013; the second time on August 14, 2013; the third time on June 7, 2016; the fourth time on August 10, 2016; the fifth time on September 18, 2019; the sixth time on October 31, 2020; the 7th time on November 1, 2021; business registration information was updated on August 15, 2024; the 8th amendment was on January 15, 2022; business registration information was updated on August 15, 2024 and the 9th amendment was on July 29, 2025.

The Company's registered head office is located at 821 Tran Hung Dao Street, Group 13, Binh Thoi 1 hamlet, Binh Duc Ward, An Giang Province.

Branches include:

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

2. Business lines according to the Business Registration Certificate include:

- Water collection, treatment, and supply;
- Site preparation;
- Wholesale of agricultural and forestry raw materials (excluding wood, bamboo, and rattan) and live animals;
- Wholesale of food;

- Processing and preserving aquatic products and products derived from aquatic products;
- Inland aquaculture;
- Restaurants and mobile food services;
- Real estate business, land use rights owned, used, or leased by the owner;
- Electrical system installation;
- Installation of industrial machinery and equipment;
- Wholesale of other machinery, equipment, and spare parts;
- Installation of water supply, drainage, heating, and air conditioning systems;
- Road construction;
- Residential building construction;
- Specialized design activities;
- Electrical construction;
- Water supply and drainage construction;
- Non-residential building construction;
- Hotels and similar accommodation services;
- Wholesale of other construction materials and installation equipment;
- Other professional, scientific, and technical activities not elsewhere classified;
- Support services for land transportation;
- Other entertainment and recreational activities;
- Production of non-alcoholic beverages and mineral water;
- Repair and maintenance of machinery and equipment;
- Electricity generation from non-renewable sources;
- Electricity transmission and distribution;
- Wholesale of rice, wheat, other cereal products, and flour;
- Drainage and sewage treatment;
- Treatment and disposal of non-hazardous waste.

II. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

1. Accounting period

The Company's accounting period begins on January 1 and ends on December 31 annually.

2. The currency unit used in accounting records is the Vietnam Dong (VND) because transactions are conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS

1. Applicable accounting standards

The Company applies the Vietnamese Accounting Standards for enterprises issued under Circular No. (Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance) and Vietnamese Accounting Standards issued by the Ministry of Finance.

2. Changes in accounting policies

In accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance, effective for fiscal years beginning on or after January 1, 2026.

3. Statement of compliance with accounting standards and accounting system

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

4. Applicable accounting book form

The Company applies the Journal Voucher accounting book form.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis for preparation of Financial Statements

The Financial Statements are presented in Vietnam Dong (VND) on the historical cost basis, prepared in accordance with Vietnamese Accounting Standards, the Enterprise Accounting System, and other relevant current regulations in Vietnam.

2. Principles for determining cash and cash equivalents

Cash includes cash on hand, bank deposits, and cash in transit. Cash equivalents are short-term investments with a maturity of no more than 3 months that are readily convertible into a known amount of cash and are subject to an insignificant risk of changes in value.

3. Accounting policies for inventories

Principles for inventory valuation

Inventories are stated at cost. The cost of inventories includes purchase costs, processing costs, and other directly attributable costs incurred in bringing the inventories to their present location and condition.

The cost of purchased inventories includes the purchase price, non-refundable taxes, transportation, loading/unloading, and storage costs incurred during the purchasing process, and other costs directly related to the purchase of inventories.

Ending inventory valuation using the First-In, First-Out (FIFO) method

Inventory accounting using the perpetual inventory method.

Provision for inventory devaluation

At the end of the annual accounting period, if the net realizable value of inventories is lower than their cost, a provision for inventory devaluation is made.

The provision for inventory devaluation is the difference between the cost of inventories and their net realizable value.

The provision for inventory devaluation is made on an item-by-item basis.

4. Principles for recognition of trade receivables and other receivables

Recognition principles

Trade receivables, prepayments to suppliers, and other receivables at the reporting date, if:

- They have a recovery or payment term of less than 1 year, they are classified as Short-term assets;
- They have a recovery or payment term of more than 1 year, they are classified as Long-term assets.

Provision for doubtful debts

The provision for doubtful debts represents the estimated loss of receivables that may not be collected from customers at the time of preparing the financial statements.

5. Recognition and depreciation of fixed assets

Principles for recognition of tangible fixed assets

The initial value of tangible fixed assets is recorded at cost. After initial recognition, during use, tangible fixed assets are recorded at cost, accumulated depreciation, and carrying amount.

The cost of tangible fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the time they are ready for their intended use.

Depreciation method for tangible fixed assets

Depreciation is calculated using the straight-line method. The estimated useful lives are as follows:

Buildings and structures	5 - 25 years
Machinery and equipment	3 - 25 years
Transportation vehicles	5 - 10 years
Other fixed assets	3 - 8 years
Computer software	5 years
Compensation and site clearance costs	50 years

Principles for recognition of intangible fixed assets

The initial value of intangible fixed assets is recorded at cost. After initial recognition, during use, intangible fixed assets are recorded at cost, accumulated depreciation, and carrying amount.

The cost of intangible fixed assets is the total cost incurred by the enterprise to acquire the intangible fixed assets up to the time they are ready for their intended use.

6. Method of allocating prepaid expenses

Prepaid expenses that relate only to the current fiscal year are recognized as production and business expenses in that fiscal year.

The calculation and allocation of long-term prepaid expenses to production and business expenses for each accounting period are based on the nature and extent of each type of expense to select a reasonable allocation method and criteria.

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

Other investments at the reporting date, if:

- They have a recovery or maturity term of no more than 3 months from the date of purchase, they are considered cash equivalents;
- They have a capital recovery term of less than 1 year, they are classified as Short-term assets;
- They have a capital recovery term of more than 1 year, they are classified as Long-term assets.

8. Accounting for financial investments

Recognition principles

Investments in subsidiaries and associates are accounted for at cost. Net profit distributed from subsidiaries and associates arising after the date of investment is recognized in the

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

9. Recognition of trade payables and other payables

Trade payables, internal payables, other payables, and loans at the reporting date, if:

- They have a payment term of less than 1 year, they are classified as short-term payables;
- They have a payment term of more than 1 year, they are classified as long-term payables;
- Shortage of assets pending resolution is classified as short-term debt;
- Deferred income tax is classified as long-term debt.

10. Recognition of accrued expenses

Expenses that have not actually been incurred but are accrued into production and business expenses for the period to ensure that when the actual expenses are incurred, they do not cause fluctuations in production and business expenses, based on the matching principle between revenue and expenses. When such expenses are incurred, if there is a difference from the accrued amount, the accountant makes additional entries or reduces the expenses corresponding to the difference.

11. The 2026 salary fund is provisionally accrued according to Resolution No. 02 NQ/ĐHĐCĐ dated June 29, 2026.

12. Financial instruments are contracts that increase the Company's financial assets and financial liabilities or equity instruments of another entity.

Financial assets include:

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

Financial liabilities are the following obligations:

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

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

The Company's financial liabilities *include Loans and debts, Trade payables, and Other payables.*

Initial carrying amount of financial assets: Financial assets are recognized at the date of purchase and derecognized at the date of sale. At the time of initial recognition, financial assets are recorded at purchase price/issuance cost plus other costs directly related to the purchase or issuance of those financial assets.

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

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

- The fair value of cash, short-term receivables, and short-term payables is equivalent to their book value (net of provision for uncollectible amounts);
- The fair value of long-term receivables and payables is estimated by discounting future cash flows at the interest rate applicable to debts with similar characteristics and maturity.

13. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction, or production of assets that take a relatively long time to complete for use or sale are capitalized as part of the cost of the assets until they are ready for use or sale. Income earned from the temporary investment of specific borrowings is deducted from the cost of the related assets.

All other borrowing costs are recognized in the Income Statement when incurred.

14. Revenue recognition principles

Sales revenue is recognized when all of the following conditions are met:

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

Revenue from the rendering of services is recognized when the outcome of the transaction can be estimated reliably. Where the service rendering relates to multiple periods, revenue is recognized in the period based on the results of the work completed as of the Balance Sheet date of that period. The outcome of a service rendering transaction is determined when the following conditions are satisfied:

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

Financial income arising from interest, dividends, profit sharing, and other financial income is recognized when the following two conditions are met simultaneously:

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

15. Corporate income tax

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

Current CIT expense is determined based on taxable income and the CIT rate in the current year; deferred CIT expense is determined based on deductible temporary differences, taxable temporary differences, and the CIT rate expected to be applied when the asset is recovered or the liability is settled, based on tax rates (and tax laws) effective at the end of the fiscal year.

The Company's tax reports are subject to inspection by tax authorities. As the application of tax laws and regulations to various transactions may be interpreted in multiple ways, the tax figures reflected in the financial statements may change based on the final decision of the tax authorities.

Tax rates and tax incentives

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

16. Principles for appropriation of funds from profit after tax

Profit after corporate income tax is distributed according to the decision of the General Meeting of Shareholders.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

V.1. Cash and cash equivalents

	30 June 2026	01 January 2026
Cash	49.899.476	64.968.388
Cash at banks	127.988.540.086	161.608.655.941
Cash equivalents (01-month term deposits at Industrial and Commercial Bank)	50.000.000.000	
Total	**178.038.439.562**	**161.673.624.329**

V.2. Short-term financial investments

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

	30 June 2026	01 January 2026
Short-term	**35.340.000.000**	**35.340.000.000**
Term deposits	35.340.000.000	35.340.000.000
Total	**35.340.000.000**	**35.340.000.000**

V.2.b. Capital contributions to other entities

Investment value in An Giang Water Supply and Environment Consulting Joint Stock Company in the amount of: 84.040.000 VND.

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

	30 June 2026	01 January 2026
Short-term	**6.500.000.000**	**3.500.000.000**

Term deposits	6.500.000.000	3.500.000.000
Total	**6.500.000.000**	**3.500.000.000**

V.3. Short-term trade receivables

V.3.a. Short-term trade receivables

	30 June 2026	01 January 2026
	7.552.488.004	**10.304.422.736**
	7.552.488.004	10.304.422.736
	7.552.488.004	**10.304.422.736**

V.3.b. Short-term internal receivables

		30 June 2026	01 January 2026
Electricity receivables	(V.3.1)	138.282.225.808	102.394.420.066
Water receivables	(V.3.2)	21.328.309.498	17.516.197.054
Electricity meter and electrical materials receivables		11.461.131.891	9.777.472.153
Water meter and water materials receivables		6.986.675.206	4.309.616.566
Other trade receivables		79.287.053.503	77.111.940.170
Total		**257.345.395.906**	**211.109.646.009**

(V.3.1). Including the following receivables:

Enterprise	Amount
An Phu Enterprise electricity receivables	16.666.797.131
Chau Phu Enterprise electricity receivables	17.010.827.813
Chau Thanh Enterprise electricity receivables	6.210.857.642
Cho Moi Enterprise electricity receivables	31.120.656.678
Phu Tan Enterprise electricity receivables	17.467.273.850
Thoai Son Enterprise electricity receivables	5.595.906.088
Tinh Bien Enterprise electricity receivables	14.267.760.656
Chau Doc Enterprise electricity receivables	8.668.495.047
Tri Ton Enterprise electricity receivables	15.169.796.797
Tan Chau Enterprise electricity receivables	6.103.854.106
Additional electricity revenue upon finalization (*)	65.288.071.088
Total	**203.570.296.896**

(V.3.2). Including the following receivables:

Enterprise	Amount
Long Xuyen Enterprise water receivables	893.147.130
An Phu Enterprise water receivables	2.705.312.559

Chau Phu Enterprise water receivables	3.326.086.836
Chau Thanh Enterprise water receivables	2.480.444.102
Cho Moi Enterprise water receivables	188.342.300
Phu Tan Enterprise water receivables	2.647.561.535
Thoai Son Enterprise water receivables	2.628.687.127
Tinh Bien Enterprise water receivables	2.438.479.628
Chau Doc Enterprise water receivables	724.611.968
Tri Ton Enterprise water receivables	1.514.145.590
Tan Chau Enterprise water receivables	1.781.490.723
Additional water revenue upon finalization (*)	17.077.170.355
Total	**38.405.479.853**

(*) is power and water revenue calculated additionally to round off the month (due to the timing difference of the billing cycle).

V.4. Short-term prepayments to suppliers

	30 June 2026	01 January 2026
Nguyen Phat Environmental Construction Co., Ltd.	0	69.012.000
Saigon Water Technology Joint Stock Company	292.500.000	195.000.000
WACOM Construction Joint Stock Company	0	399.000.000
WASEEN Water Supply, Sewerage and Environment Construction Investment Co., Ltd.	4.323.700.000	2.882.500.000
Other suppliers	4.552.160.440	1.416.981.794
Total	**9.168.360.440**	**4.962.493.794**

V.5.a. Other short-term receivables

	30 June 2026	01 January 2026
Other receivables 1388	3.224.625.400	3.117.044.658
Receivables 141	936.869.258	1.442.708.922
Other receivables 3381	2.531.321.462	1.919.244.091
Total	**6.692.816.120**	**6.478.997.671**

V.5.b Doubtful debts

	30 June 2026	01 January 2026
Receivables from other organizations and individuals	1.328.557.471	1.328.557.471
Total	**1.328.557.471**	**1.328.557.471**

Electricity and water debt of customers who have mostly left the locality for work, provision for bad debts made in 2024.

V.6. Inventories

	30 June 2026	01 January 2026
Raw materials and supplies	2.448.052.570	2.768.606.886
Tools, instruments, and stationery	239.487.418	246.094.858
Work-in-progress production and business costs	169.054.812	1.777.571.431
Finished goods	68.421.528	31.013.325
Merchandise	35.208.053.510	34.340.788.258
Goods in transit	5.430.602.688	4.471.548.121
Total	**43.563.672.526**	**43.635.622.879**

V.7. Prepaid expenses

V.7.a Short-term prepaid expenses	**Ending balance**	**Beginning balance**
Tools and instruments	3.098.368.089	3.217.093.054
Material costs for renovation, repair, and replacement	34.555.646.594	23.794.293.160
Total	**37.654.014.683**	**27.011.386.214**

V.7.b Long-term prepaid expenses

	Ending balance	**Beginning balance**
Electricity meter installation	42.687.733.263	45.708.004.980
Water meter installation	73.281.060.749	78.091.990.715
Major renovation and repair costs	6.250.878.705	8.211.687.117
Compensation costs for land leveling of leased land	12.126.389.039	10.198.470.094
Other long-term prepaid expenses		
Total	**134.346.061.756**	**142.210.152.906**

V.8. Long-term receivables

	Ending balance	**Beginning balance**
Other long-term receivables	1.654.782.344	916.887.037

V.9. Tangible fixed assets

Item	01 January 2026	Increase	Decrease	30 June 2026
Historical cost				
Buildings and structures	291.258.535.354	370.143.605	576.218.645	291.061.460.314
Machinery and equipment	1.961.997.371.543	45.433.087.703	5.733.884.958	2.001.696.574.288
Transmission vehicles	6.427.001.115	2.464.418.074		8.891.419.189
Management equipment and tools	6.124.767.409	56.824.074	-	6.181.591.483
Total	**2.265.807.675.421**	**48.324.473.456**	**6.301.103.603**	**2.307.831.045.274**
Accumulated depreciation				
Buildings and structures	157.435.791.043	6.008.412.831	566.451.431	162.877.752.443
Machinery and equipment	1.142.610.784.704	47.976.461.132	4.536.730.104	1.186.050.515.732
Transmission vehicles	2.626.159.769	390.557.389		3.016.717.158
Other fixed assets	3.760.932.244	243.561.667	0	4.004.493.911
Total	**1.306.433.667.760**	**54.618.993.019**	**5.103.181.535**	**1.355.949.479.244**
Net book value				
Buildings and structures	133.822.744.311			128.183.707.871
Machinery and equipment	819.386.586.839			815.646.058.556
Transmission vehicles	3.800.841.346			5.874.702.031
Other fixed assets	2.363.835.165			2.177.097.572
Total	**959.374.007.661**			**951.881.566.030**

V.10. Intangible fixed assets

Item	01 January 2026	Increase	Decrease	30 June 2026
Historical cost				
Land use rights (*)	16.638.654.100	0	0	16.638.654.100
Computer software	2.122.537.727	**884.225.600**	**3,091,450**	**3.006.763.327**
Total	**18.761.191.827**	**884.225.600**	**3,091,450**	**19.645.417.427**

Accumulated depreciation				
Land use rights	0	0	0	0
Computer software	1.739.083.366	**157.818.010**	0	**1.896.901.376**
Total	**1.739.083.366**	**157.818.010**	**0**	**1.896.901.376**
Net book value				
Land use rights	16.638.654.100			16.638.654.100
Computer software	383.454.361			1.109.861.951
Total	**17.022.108.461**			**17.748.516.051**

(*) Value of land use rights, including:

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

Long-term land use rights are not amortized.

V.11. Construction in progress includes:

Project item	30 June 2026	01 January 2026
Capacity expansion of Binh Hoa Water Plant 10,000m3/day - CT	0	0
Hoi An Water Plant - CM	6.295.053.668	2.123.554.356
Relocation of old Chau Doc Water Plant, Chau Doc City	-	-
Drainage and wastewater treatment project in Long Xuyen City	0	0
An Phu Commune Water Supply Station, Tinh Bien District	0	0
Other projects	25.129.095.986	28.548.266.925
Total	**31.424.149.654**	**30.671.821.281**

V.12. Short-term trade payables include:

	30 June 2026	01 January 2026
Water Supply and Sewerage Construction Investment JSC (Waseco)	0	0
Dat Chanh Construction Investment and Consulting Co., Ltd.	0	19.466.001
Thanh Cong Electrical Wire and Cable Co., Ltd.	2.468.093.145	736.894.223
Other suppliers	199.885.347.633	173.271.766.915
Total	**202.353.440.778**	**174.028.127.139**

V.13. Short-term advances from customers

	30 June 2026	01/01/2026
Other customer deposits (water payments Long Xuyen Water Supply Enterprise)	**847.775.220**	**302.801.182**
Total	**847.775.220**	**302.801.182**

V.14. Dividends and profits payable

	30/06/2026	01/01/2026
Dividends and profits payable	84.494.350.500	**0**
Total	**84.494.350.500**	**0**

V.15. Taxes and other payables to the State

	Beginning of period	Payable	Paid	End of period
VAT	2.779.411.620	*27.495.250.023*	*23.737.411.213*	*3.757.838.810*
CIT	39.293.344.912	*64.011.665.314*	*39.293.344.912*	*24.718.320.402*
PIT	185.715.916	*705.142.616*	*600.903.280*	*104.239.336*
Natural resources tax	482.406.324	*3.748.702.535*	*3.200.662.113*	548.040.422
Taxes, fees, charges and other payables	1.080.283.009	*9.959.730.009*	*7.985.065.358*	*1.974.664.651*
Total	**43.791.004.095**	**105.920.490.497**	**74.817.386.876**	**31.103.103.621**

V.16. Payables to employees for 2026 accrued according to the General Meeting of Shareholders Resolution No. 02/ĐHĐCĐ in 2026 passed on June 29, 2026.

	30/06/2026	01/01/2026
Wages payable	**40.414.030.725**	**43.288.672.481**
Bonuses payable		

V.17. Short-term accrued expenses

	30/06/2026	01/01/2026
Provision for VDB	75.251.453	123.263.049
Accrued payables to VietinBank	853.185.760	436.178.071
Total	**928.437.213**	**559.441.120**

V.18. Other payables

V.18.a Other short-term payables

	30/06/2026	01/01/2026
Trade union fees	827.905.629	819.676.897
Social/Health/Unemployment Insurance	0	0
Accrued interest expense	173.021.816	173.021.816
Dividends payable	380.053.975	400.715.425
Revenue from materials not yet recognized as sold	6.616.072.670	5.859.500.834
Other short-term payables	16.762.870.321	73.941.960.111
Total	**24.759.924.411**	**81.194.875.083**

(i) Is the value of materials issued at internal selling prices to affiliated Enterprises for selling and installing electricity/water meters for users, pending installation and finalization upon completion.

(ii) Securities company transferred money from share sales according to the state divestment plan. Already paid to the state budget. The remaining value is the deductible divestment expense.

V.18.b Other long-term payables

	30/06/2026	01/01/2026
Payables to the State Budget	117.203.670.048	107.203.670.048
Total	**117.203.670.048**	**107.203.670.048**

State capital provided after equitization, the Company must pay the budget according to the plan approved by the Provincial People's Committee, following the Company's annual construction plan.

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

V.19.a Short-term loans:

		30/06/2026	01/01/2026
Vietnam Joint Stock Commercial Bank for Industry and Trade - An Giang Branch	(a)	68.113.364.052	96.692.809.875

Purpose of loan: To supplement the Company's production and business expenses for power and water materials and equipment.

Security form: The loan is unsecured by assets. Includes short-term loans and long-term loans due within 12 months.

V.19.b Long-term borrowings:

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

		30/06/2026	01/01/2026
Vietnam Joint Stock Commercial Bank for Industry and Trade - An Giang Branch	(a)	235.893.509.685	180.904.977.241
Vietnam Development Bank - An Giang Branch	(b)	6.036.655.000	5.574.277.000
Vietnam Development Bank (Loan from ADB)	(c)		
Vietnam Development Bank (Loan from AFD)	(d)	*0*	*0*
Total		**241.930.164.685**	**186.479.254.241**

(a). Loan for the construction of electricity and water infrastructure projects; floating interest rate. The collateral consists of assets formed from the loan capital.

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

V.20. Reward and Welfare Fund

	Beginning of year	Increases during the period	Decreases during the period	End of period
Bonus fund	29.600.765.006	20.917.440.000	29.263.316.755	21.254.888.251
Welfare fund	8.190.002.250	5.340.110.000	2.046.957.773	11.483.154.477

Bonus fund for the Management Board	379.603.050	948.288.500	1.135.500.000	192.391.550
Total	**38.170.370.306**	**27.205.838.500**	**32.445.774.528**	**32.930.434.278**

V.21. Deferred tax liabilities

	Accumulated from the beginning of the year to the end of this period	
	This year	**Last year**
Beginning of year	15.802.557.064	14.225.282.003
Recognized in profit or loss	670.491.224	1.577.275.061
Offset against deferred tax assets	0	0
Total	**16.473.048.288**	**15.802.557.064**

V.22. Owner's equity

(V.22.1) Movements in Owner's equity

Item	01/01/2026	Increase	Decrease	31/03/2026
Owner's contributed capital	**563.295.670.000**		**0**	**563.295.670.000**
- Ordinary shares with voting rights	563.295.670.000			563.295.670.000
Other owner's equity	0			0
Development and investment fund	**180.970.612.838**	**13.750.000.000**		**194.720.612.838**
Other funds under owner's equity	**180.970.612.838**	**13.750.000.000**		**194.720.612.838**
Undistributed profit after tax	**121.186.788.035**	**221.948.198.679**	**245.020.267.766**	**98.114.718.948**
- Accumulated undistributed profit after tax as of the end of the previous period	36.692.437.535	84.494.350.500	84.494.350.500	36.692.437.535
- Undistributed profit after tax for the current period	84.494.350.500	137.453.848.179	160.525.917.266	32.925.317.998
Source of investment capital for basic construction (*)	**0**		**0**	**0**
Total	**865.453.070.873**	**235.698.198.679**	**245.020.267.766**	**856.131.001.786**

Details of the increase in undistributed profit for the period:

	From 01/01/2026 to 30/06/2026
Undistributed profit after tax from 01/01/2026 to 30/06/2026	98.114.718.948
Total	**98.114.718.948**

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

The Company's charter capital as of 30 June 2026 is: 563.295.670.000 VND (Five hundred sixty-three billion, two hundred ninety-five million, six hundred seventy thousand VND), divided into 56.329.567 shares.

The charter capital structure is as follows:

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

(V.22.3) Shares

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

	This year	Last year
Number of ordinary shares in circulation at the beginning of the year	56.329.567	56.329.567
Number of ordinary shares issued as stock dividends		
Total	**56.329.567**	**56.329.567**

(V.22.4) Basic earnings per share

	This year	Last year
- Profit after corporate income tax	**101.575.281.413**	**97.020.729.831**
- Appropriation to Bonus and Welfare Fund	-26.078.000.000	-18.562.400.000
- Appropriation to Bonus Fund for the Management Board	-325.000.000	-250.000.000
Profit allocated to ordinary shareholders	**75.172.281.413**	**78.208.329.831**
- Average number of ordinary shares in circulation during the period	56.329.567	56.329.567
- Basic earnings per share	1.335	1.388

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

VI.1 Revenue from sales and service provision

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
Revenue from electricity business	528.079.561.649	483.686.349.294

Revenue from domestic water supply	149.984.072.103	445.656.302.142
Revenue from sale of materials	2.795.587.876	7.299.670.022
Other revenue	1.168.835.629	678.523.730
Total	**682.028.057.257**	**634.322.822.205**

VI.2 Cost of goods sold	**From 01/01/2026 to 31/03/2026**	**From 01/01/2025 to 31/03/2025**
Cost of electricity business	436.732.070.842	400.130.278.856
Cost of production and supply of domestic water	116.911.590.907	107.688.696.546
Cost of materials sold	2.363.962.329	1.688.565.277
Cost of finished real estate products sold		
Other costs	144.394.829	80.595.569
Total	**555.863.229.249**	**509.588.136.248**

VI.3 Financial income	**From 01/01/2026 to 31/03/2026**	**From 01/01/2025 to 31/03/2025**
Interest income from bank deposits	50.261.394	339.654.998
Total	**50.261.394**	**339.654.998**

VI.4 Financial expenses are interest expenses

	From 01/01/2026 to 31/03/2026	**From 01/01/2025 to 31/03/2025**
Interest expense	6.292.077.640	4.716.219.284
Total	**6.292.077.640**	**4.716.219.284**

VI.5 Selling expenses

	From 01/01/2026 to 31/03/2026	**From 01/01/2025 to 31/03/2025**
Staff costs for electricity and water business	31.247.908.620	30.241.990.852
Costs of tools and supplies for electricity and water	6.606.888.455	6.391.423.147
Depreciation of fixed assets used for electricity and water business	5.713.492.540	5.151.444.792
Outsourced service costs and others	3.067.324.645	3.025.400.450
Total	**46.635.614.260**	**44.810.259.241**

VI.6 General and administrative expenses

	From 01/01/2026 to 31/03/2026	**From 01/01/2025 to 31/03/2025**
Administrative staff costs	9.175.489.363	7.714.018.643
Administrative materials	10.578.206.326	3.181.423.985
Office supplies	1.120.251.891	1.371.804.856

Depreciation of fixed assets	300.422.663	310.319.078
Provision for severance pay	391.222.000	793.072.350
Taxes, fees and charges	0	15.000.000
Other cash expenses	11.008.605.429	8.533.445.168
Total	**32.574.197.672**	**21.919.084.080**

VI.7 Other income

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
Other income	1.345.001.646	5.223.421.786
Total	**1.345.001.646**	**5.223.421.786**

VI.8 Other expenses

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
Other expenses	901.550.199	115.223.555
Total	**901.550.199**	**115.223.555**

VII. OTHER INFORMATION

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

VII.1 Income and remuneration of key management personnel and members of the Supervisory Board

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
Mr. Luong Van Ba - Chairman of the Board of Directors	*557.352.000*	*1.287.800.000*
Mr. Le Viet Anh - Member of the Board of Directors and General Director	*472.024.800*	*1.039.700.000*
Mr. Tran Nhat Tri - Member of the Board of Directors and Deputy General Director	*427.700.160*	*942.340.000*
Mr. Truong Van Nghiem - Deputy General Director (appointed on 01/03/2022)	*320.576.640*	*718.860.000*
Mr. Nguyen Ngoc Chau - Deputy General Director (appointed on 01/11/2025)	*131.200.300*	*46.000.000*
Mr. Huynh Lam - Deputy General Director (appointed on 01/08/2024)	*171.180.000*	
	115.560.000	*345.875.000*

Mr. Le Thanh Buu - Member of the Board of Directors		*292.150.000*
Mr. Lam Thanh Quang - Member of the Board of Directors	*115.560.000*	*292.150.000*
Mr. Pham Cao Tri - Chief Accountant	*199.994.400*	*454.100.000*
Mr. Nguyen Tuan Huy - Member of the Board of Directors	*12.000.000*	*54.960.000*
Ms. Nguyen Thi Ngoc Chau - Head of the Supervisory Board	*137.616.000*	*334.700.000*
Mr. Chau Minh Tu - Member of the Supervisory Board	*55.716.000*	*138.450.000*
Mr. Tran Le Minh Hoan - Member of the Supervisory Board	*58.044.000*	*157.163.600*
Total	**2.774.524.300**	**6.104.248.600**

VII.2 Comparative data

Comparative figures are the figures from the Financial Statements for the same period in 2025.

Approved, July 20, 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Signature, full name)	*(Signature, full name)*	*(Signature, full name, seal)*
		CHỦ TỊCH HĐQT
Dương Quốc Quân	Phạm Cao Trí	Lương Văn Bạ

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