



No. 415 /CTN

Can Tho, July 29, 2026

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS

To: - State Securities Commission;
- Hanoi Stock Exchange.

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding information disclosure in the securities market, Can Tho Water Supply-Sewerage Joint Stock Company hereby discloses the Consolidated financial report for the second quarter of 2026 to the State Securities Commission and the Hanoi Stock Exchange as follows:

1. Name of company: CAN THO WATER SUPPLY - SEWERAGE JOINT STOCK

- Stock symbol: CTW
- Address: 2A Nguyen Trai, Ninh Kieu Ward, Can Tho City
- Telephone: 02923 810188 Fax: 02923 810188
- Email: ctncantho@gmail.com Website: www.canthowassco.com

2. Content of disclosed information:

- Consolidated financial report for the second quarter of 2026.

☐ Separate FS (The listed organization has no subsidiaries and the superior accounting unit has affiliated units.);

☒ Consolidated FS (The listed organization has suubsidiaries);

☐ Combined FS (The listed organization has an accounting unit directly under the organization of its own accounting apparatus).

- Cases requiring explanation notes:

+ The auditor issued an opinion that was not an unqualified opinion on the financial statements (for the audited financial statements in 2026).

☐ Yes

☒ No

+ Explanatory note required if applicable:

☐ Yes

☒ No

+ Net profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or a transition from loss to profit or vice versa (for the audited financial statements of 2026):

☐ Yes

☒ No

+ Explanatory note required if applicable:

☐ Yes

☒ No

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

☐ Yes

☒ No

+ Explanatory note required if applicable:

☐ Yes

☒ No

+ Net profit after tax in the reporting period is negative, transitioning from a profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes

☒ No

+ Explanatory note required if applicable:

☐ Yes

☒ No

+ Changing some financial indicators of the same period (for comparison) on the Income Statements.

☐ Yes

☒ No

+ Explanatory note required if applicable:

☐ Yes

☒ No

This information was disclosed on the company's website on: July 29, 2026 at the link: www.canthowassco.com/Quan-he-co-dong/

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

Attached documents:

- Consolidated Financial statements for the second quarter of 2026;

**Legal Representative
General Director**

Nguyen Tung Nguyen



**CAN THO WATER SUPPLY - SEWERAGE
JOINT STOCK COMPANY**

TAX CODE: 1800155244

Address: 2A Nguyen Trai – Ninh Kieu Ward – Can Tho City



CANTHOWASSCO

**CONSOLIDATED
FINANCIAL STATEMENTS
QUARTER 2/2026**

Can Tho, July, 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Unit: VND

ASSETS	Code	Notes	Jun. 30, 2026	Jan. 01, 2026
A. CURRENT ASSETS	100		226,677,193,904	213,391,108,079
I. Cash and cash equivalents	110	V.1	45,412,833,024	68,069,790,060
1. Cash	111		24,793,579,600	31,694,742,612
2. Cash equivalents	112		20,619,253,424	36,375,047,448
II. Short-term financial investments	120	V.2	64,034,253,425	42,861,929,370
1. Trading securities	121		-	-
2. Provision for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123		64,034,253,425	42,861,929,370
III. Short-term receivables	130		27,361,623,657	34,165,579,892
1. Short-term trade receivables	131	V.3	8,612,885,739	18,418,660,226
2. Short-term prepayments to suppliers	132	V.4	16,730,296,640	14,730,704,075
3. Short-term intercompany receivables	133		-	-
4. Construction contract-in-progress receivables	134		-	-
5. Other short-term receivables	135	V.5	3,841,804,413	2,825,180,579
6. Provision for doubtful debts	136	V.3	(1,823,363,135)	(1,808,964,988)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V.7	77,337,421,719	58,587,630,876
1. Inventories	141		78,961,626,752	60,168,059,747
2. Provision for decline in value of inventories	142		(1,624,205,033)	(1,580,428,871)
V. Other current assets	160		12,531,062,079	9,706,177,881
1. Short-term prepaid expenses	161	V.11	3,289,657,012	2,724,036,428
2. Deductible VAT	162	V.14b	1,949,449,872	3,501,464,298
Taxes and other receivables from the State				
3. Budget	163	V.14b	7,291,955,195	3,480,677,155
4. Repurchase and sale of Government's bonds	164		-	-
5. Other current assets	165		-	-

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Unit: VND

ASSETS	Code	Notes	Jun. 30, 2026	Jan. 01, 2026
B. NON-CURRENT ASSETS	200		745,190,906,465	734,244,527,273
I. Long-term receivables	210		-	-
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital from sub-units	213		-	-
4. Long-term intercompany receivables	214		-	-
6. Other long-term receivables	215	V.5b	165,071,565	165,071,565
7. Provision for doubtful long-term receivables	216		(165,071,565)	(165,071,565)
II. Fixed assets	220		642,273,834,448	647,682,724,954
1. Tangible fixed assets	221	V.8	641,908,168,639	647,317,059,145
- Cost	222		1,431,334,980,431	1,389,218,819,027
- Accumulated depreciation	223		(789,426,811,792)	(741,901,759,882)
2. Finance lease assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.9	365,665,809	365,665,809
- Cost	228		1,592,515,809	1,592,515,809
- Accumulated depreciation	229		(1,226,850,000)	(1,226,850,000)
III. Investment Properties	240		-	-
- Cost	241		-	-
- Accumulated depreciation	242		-	-
IV. Non-current assets in progress	250	V.10	87,679,505,285	67,701,466,002
1. Works in progress	251		-	-
2. Capital construction in progress	252		87,679,505,285	67,701,466,002
V. Long-term investments	260		883,648,947	883,648,947
1. Investments in subsidiaries	261	V.2b	-	-
2. Investments in associates, joint-ventures	262	V.2b	883,648,947	883,648,947
3. Investments in equity of other entities	263		-	-
4. Provision for decline in the value of long-term investments	264	V.2b	-	-
5. Held-to-maturity investments	265		-	-
VI. Other long-term assets	270		14,353,917,785	17,976,687,370
1. Long-term prepaid expenses	271	V.11	14,353,917,785	17,976,687,370
2. Deferred income tax assets	272		-	-
3. Equipment, materials, spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS	280		971,868,100,369	947,635,635,352

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Unit: VND

RESOURCES	Code	Notes	Jun. 30, 2026	Jan. 01, 2026
C. LIABILITIES	300		334,525,028,537	345,039,112,741
I. Current liabilities	310		166,684,825,136	182,324,313,448
1. Short-term trade payables	311	V.12	12,106,487,160	16,444,623,794
2. Short-term advances from customers	312	V.13	622,445,666	2,609,109,769
3. Dividends and profit payables	313		10,313,532,334	-
4. Taxes and other payables to the State Budget	314	V.14	8,847,596,891	7,996,583,316
5. Payables to employees	315		20,974,094,779	25,431,113,534
6. Short-term accrued expenses	316	V.15	2,469,514,015	2,102,185,605
7. Short-term intercompany payables	317		-	-
8. Construction contract-in-progress payables	318		-	-
9. Short-term unrealized revenue	319		-	-
10. Other short-term payables	320	V.16a	7,421,930,892	8,652,758,919
11. Short-term borrowings and financial lease liabilities	321	V.17a	92,885,585,715	101,666,876,499
12. Provision for short-term payables	322	V.18	3,311,394,000	9,271,044,000
13. Bonus and welfare fund	323		7,732,243,684	8,150,018,012
14. Price stabilization fund	324		-	-
15. Repurchase and sale of Government's bond	325		-	-
II. Non-current liabilities	330		167,840,203,401	162,714,799,293
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Taxes and other payables to the State Budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Inter-company payables for operating capital received	335		-	-
6. Long-term intercompany payables	336		-	-
7. Long-term unrealized revenue	337		-	-
8. Other long-term payables	338	V.16b	481,866,383	481,866,383
9. Long-term borrowings and financial lease liabilities	339	V.17b	156,994,559,322	154,932,932,910
10. Convertible bond	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liabilities	342		-	-
13. Provision for long-term liabilities	343		-	-
14. Fund for science and technology development	344		10,363,777,696	7,300,000,000

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Unit: VND

RESOURCES	Code	Notes	Jun. 30, 2026	Jan. 01, 2026
D. OWNERS' EQUITY	400		637,343,071,832	602,596,522,611
I. Owners' equity	410	V.19	637,343,071,832	602,596,522,611
1. Owners' capital	411		280,000,000,000	280,000,000,000
- Ordinary shares with voting rights	411a		280,000,000,000	280,000,000,000
- Preferred shares	411b		-	-
2. Share premium	412		6,871,332,152	6,856,205,581
3. Bond conversion option	413		-	-
4. Owners' other capital	414		58,479,256,281	58,479,263,124
5. Treasury shares	415		(647,685)	(10,447,685)
6. Difference upon assets revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		104,316,762,363	94,184,820,745
9. Other funds	419		-	-
10. Undistributed profit	420		111,047,194,823	83,605,978,663
- Undistributed profit accumulated to the end	420a		71,103,355,670	9,675,295,794
- Undistributed profit in this period	420b		39,943,839,153	73,930,682,869
11. Investment reserve for basic construction	422		-	-
12. Non-controlling interest	429		76,629,173,898	79,480,702,183
II. Budget sources and other funds	430		-	-
1. Budget sources	431		-	-
2. Fund to form fixed assets	432		-	-
TOTAL RESOURCES	440		971,868,100,369	947,635,635,352

PREPARER

CHIEF ACCOUNTANT

Can Tho, July 24, 2026

CHAIRMAN



PHAN THI PHUNG



DIEP TON KIEN




NGUYEN TUNG NGUYEN

CONSOLIDATED INCOME STATEMENT

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

ITEMS	Code	Notes	Quarter 2/2026	Quarter 2/2025	Cumulative from the beginning of the year to the end of Quarter	
					Quarter 2/2026	Quarter 2/2025
Revenue from sale of goods and rendering of						
1. services	01	VI.1	119,276,756,420	120,376,707,401	229,405,300,442	226,066,354,487
2. Deductions	02		-	-	-	-
Net revenue from sale of goods and rendering						
3. of services	10	VI.2	119,276,756,420	120,376,707,401	229,405,300,442	226,066,354,487
4. Cost of good sold	11	VI.3	54,830,883,953	60,651,660,351	108,987,064,937	106,964,947,121
5. Gross profit	20		64,445,872,467	59,725,047,050	120,418,235,505	119,101,407,366
(20 = 10 - 11)						
6. Financial income	22	VI.4	1,756,557,925	1,041,294,864	1,958,835,208	1,229,426,366
7. Financial expenses	23	VI.5	4,516,520,462	2,904,534,600	8,129,766,235	5,081,088,786
In which: borrowing interest expenses	24		4,516,520,462	2,904,534,600	8,129,766,235	5,081,088,786
8. Profit (or loss) from joint ventures, associates			-	-	-	-
9. Selling expenses	25	VI.6a	10,898,246,642	10,018,446,786	20,524,078,951	20,362,780,885
10. General & administration expenses	26	VI.6b	19,197,565,954	16,551,059,601	31,249,590,330	28,300,463,837
11. Operating profit	30		31,590,097,334	31,292,300,927	62,473,635,197	66,586,500,224
(30 = 20 + (21 - 22) + 24 - (25 + 26))						
12. Other income	31	VI.7	645,861,862	474,839,955	1,347,757,460	1,121,320,820
13. Other expenses	32	VI.8	2,022,652,074	794,853,269	3,360,991,662	2,192,579,002
14. Other profit (40 = 31 - 32)	40		(1,376,790,212)	(320,013,314)	(2,013,234,202)	(1,071,258,182)
15. Net accounting profit before tax	50		30,213,307,122	30,972,287,613	60,460,400,995	65,515,242,042
(50 = 30 + 40)						
16. Corporate income tax - current	51	VI.10	6,578,109,533	6,421,998,559	12,958,591,438	13,575,634,307
17. Corporate income tax - deferred	52		-	-	-	-
18. Net profit after corporate income tax	60		23,635,197,589	24,550,289,054	47,501,809,557	51,939,607,735
Parent company's shareholders	61		19,604,073,299	20,565,457,840	39,943,839,153	44,292,830,929
Non-controlling shareholders	62		4,031,124,290	3,984,831,214	7,557,970,404	7,646,776,806
19. Earnings per share	70	VI.11	700	735	1,427	1,582
20. Diluted earnings per share	71	VI.11	700	735	1,427	1,582

PREPARER

CHIEF ACCOUNTANT


PHAN THI PHUNG


DIEP TON KIEN


NGUYEN TUNG NGUYEN

CONSOLIDATED CASH FLOW STATEMENT

(Under indirect method)

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

ITEMS	Code	Notes	Cumulative from the beginning of the year to the end of Quarter	
			Quarter 2/2026	Quarter 2/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit before tax	01		60,460,400,995	65,515,242,042
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02	V.8,9	47,525,051,910	40,532,203,090
- Provisions	03	V.3	(5,901,475,691)	(4,175,026,264)
- Gains/losses from foreign exchange differences upon revaluation of monetary assets denominated in foreign currencies	04		-	-
- Interest expense	05	VI.4	(1,958,835,208)	(1,229,426,366)
- Borrowing interest expenses	06	VI.5	8,129,766,235	5,081,088,786
- Other adjustments arising from consolidation	07		3,063,777,696	3,500,000,000
3. Profit from operating activities before changes in working capital	08		111,318,685,937	109,224,081,288
- Increase (-)/ decrease (+) in receivables	09		4,530,294,474	(1,803,162,094)
- Increase (-)/ decrease (+) in inventories	10		(18,793,567,005)	3,327,058,797
- Increase (+)/ decrease (-) in payables (Other than payables, income tax)	11		(21,633,137,667)	(15,232,414,902)
- Increase (-)/ decrease (+) in prepaid expenses	12		3,057,149,001	3,052,518,954
- Increase (-)/ decrease (+) in trading securities	13		-	-
- Interest paid	14	VI.5	(8,129,766,235)	(5,081,088,786)
- Corporate income tax paid	15	V.14	(12,997,832,439)	(12,515,392,812)
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		(3,833,202,416)	(3,246,275,128)
Net cash inflows/(outflows) from operating activities	20		53,518,623,650	77,725,325,317
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase of fixed assets and other long-term assets	21		(60,547,409,853)	(70,849,697,728)
2. Proceeds from disposals of fixed assets and other long- term assets	22		-	-
3. Loans granted, purchases of debt instruments of other entities	23		(50,034,253,425)	(29,011,961,177)
4. Collection of loans, proceeds from sales of debt instruments of other entities	24		28,861,929,370	31,039,452,055
5. Investments in other entities	25		-	-
6. Proceeds from divestment in other entities	26		-	-
7. Dividends and interest received	27		1,958,835,208	1,229,426,366
Net cash inflows/(outflows) from investing activities	30		(79,760,898,700)	(67,592,780,484)

CONSOLIDATED CASH FLOW STATEMENT

(Under indirect method)

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

ITEMS	Code	Notes	Cumulative from the beginning of the year to the end of Quarter	
			Quarter 2/2026	Quarter 2/2025
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issue of shares and capital contribution	31		24,926,571	
2. Repayment of contributed capital and repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33		79,679,646,146	83,135,010,296
4. Repayments of borrowings	34		(86,399,310,518)	(67,115,066,882)
Payments for finance lease liabilities	35		-	-
5. Dividends paid	36		10,280,055,815	34,355,283
Net cash inflows/(outflows) from financing activities	40		3,585,318,014	16,054,298,697
Net cash inflows/(outflows) (50 = 20+ 30 + 40)	50		(22,656,957,036)	26,186,843,530
Cash and cash equivalents at the beginning of the period	60		68,069,790,060	56,810,251,812
Effect of foreign exchange differences	61		-	-
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	V.1	45,412,833,024	82,997,095,342

PREPARER



PHAN THI PHUNG

CHIEF ACCOUNTANT



DIEP TON KIEN

Can Tho, July 24, 2026

CHAIRMAN



NGUYEN TUNG NGUYEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

1. BUSINESS HIGHLIGHTS

1. Structure of ownership

Can Tho Water Supply and Sewerage Joint Stock Company (referred to as "the Company") is a business entity privatized from Can Tho Water Supply and Sewerage One Member Limited Liability Company under Decision No. 3602/QĐ-UBND, dated December 8, 2014, issued by the People's Committee of Can Tho City. The Company operates under Business Registration Certificate No. 1800155244, first issued on June 28, 2004, by the Department of Planning and Investment of Can Tho City. The 11th revision of the Business Registration Certificate, dated August 31, 2020, records the change of address from An Hoi Ward to Tan An Ward. A confirmation of changes in enterprise registration details dated May 22, 2017, reflects updates in the scope of business activities, including the production of potable water and the trading of potable water. The 14th amended Enterprise Registration Certificate dated June 29, 2026 regarding the change of business registration details.

English name: CAN THO WATER SUPPLY - SEWERAGE JOINT STOCK COMPANY.

Short name: CANTHOWASSCO.

Stock code: CTW (Upcom).

Head office: No. 2A Nguyen Trai Street, Ninh Kieu Ward, Can Tho City, Vietnam.

2. Business sector

Production, services, commercial trading, ...

3. Principal activities

Production of potable water; Trading of potable water.

Landing leveling.

Septic tank pumping services; Sewerage & wastewater treatment services (sewer unclogging and wastewater treatment activities).

Supervision of civil and industrial construction and finishing; Supervision of geotechnical surveys; Supervision of construction and completion of water supply and sewerage; Topographic surveys; Structural design of civil and industrial works; Design of water supply and sewerage systems.

Construction of water supply and sewerage; Residential buildings; Non-residential buildings; Hydraulic structures; Other civil engineering.

Production and trading of electricity from solar energy.

Trading of materials and equipment for the water supply and sewerage sector.

Manufacturing of materials and spare parts for the water supply and sewerage sector.

Road patching.

Pipe repair and maintenance.

Calibration of water meters from 15mm to 100mm.

Production; Wholesale; Retail of bottled purified water.

Other professional, scientific, and technological activities not elsewhere lassified (excluding bill payment and exchange rate information; securities consulting).

4. Normal operating cycle

Normal operating cycle of the Company lasts 12 months of the normal fiscal year beginning from January 01 and ending on December 31.

5. Operations in the accounting period affecting the consolidated financial statements: Not applicable.

6. Total employees to Jun. 30, 2026: 459 people (Jan. 01, 2026: 455 people).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

7. Enterprise Structure**7.1. Total number of subsidiaries:**

- Number of consolidated subsidiaries: 02 subsidiaries.

7.2. List of subsidiaries:

As at June 30, 2026, the Company has two (02) directly owned companies as follows:

Company's name and address	Principal activities	Percentage of shareholding	Percentage of owning	Percentage of voting rights
Tra Noc - O Mon Water Supply Joint Stock Company	Water extraction, treatment, and supply; Installation of water supply and sewerage systems	65.42%	65.42%	65.42%
Address: Lot 12A, Tra Noc 2 Industrial Park, Phuoc Thoi Ward, Can Tho City, Vietnam.				
Company's name and address	Principal activities	Percentage of shareholding	Percentage of owning	Percentage of voting rights
Thot Not Water supply Joint Stock Company	Water extraction, treatment, and supply	85.81%	85.81%	85.81%
Address: No. 392, National Highway 91, Long Thanh A, Thot Not Ward, Can Tho City, Vietnam.				

7.3. List of associates applying the equity method in the preparation of consolidated financial statements:

Company's name and address	Principal activities	Percentage of shareholding	Percentage of owning	Percentage of voting rights
Tan Tien Plastic Joint Stock Company (Can Tho) (*)	Manufacturing and trading uPVC pipes and HDPE fittings for the water supply and sewerage industry.	30.00%	30.00%	30.00%
Address: 30/4 Street, Ninh Kieu Ward, Can Tho City.				

(*) As at June 30, 2026, Tan Tien Plastic Joint Stock Company (Can Tho) is in the process of dissolution.

8. Disclosure on comparability of information in the consolidated Financial Statements

The selection of figures and information need to be presented in the consolidated financial statements has been implemented on the principle of comparability among corresponding accounting periods.

II. ACCOUNTING PERIOD AND REPORTING CURRENCY**1. Accounting period**

The accounting period is begun on January 01 and ended December 31 annually.

The accounting period for Quarter 2 is begun on April 01 and ended June 30 annually

2. Reporting currency

Vietnam Dong (VND) is used as a currency unit for accounting records.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

III. ADOPTION OF ACCOUNTING STANDARDS AND POLICIES

1. Applicable Accounting System

The company applies the Vietnamese Enterprise Accounting System as instructed in Circular No. 99/2025/TT-BTC issued by the Ministry of Finance of Vietnam dated October 27, 2025, and its amendments and supplements.

The company applies Circular 202/2014/TT-BTC ("Circular 202") issued by the Ministry of Finance of Vietnam dated December 22, 2014, which provides guidance on the preparation and presentation of consolidated financial statements. Circular 202 replaces the previous guidance in Section XIII of Circular 161/2007/TT-BTC issued by the Ministry of Finance dated December 31, 2007.

2. Disclosure of compliance with Accounting Standards and the Corporate Accounting System

We conducted our accounting, preparation and presentation of the consolidated financial statements in accordance with Vietnamese Accounting Standards and other relevant statutory regulations. The consolidated financial statements give a true and fair view of the consolidated financial position of the Company and the results of its consolidated operations as well as its cash flows.

The selection of figures and information presented in the notes to the consolidated financial statements is complied with the material principles in Vietnamese Accounting Standard No.21 - Presentation of the financial statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis of Consolidated Financial Statements

The consolidated financial statements include the financial statements of Can Tho Water Supply and Sewerage Joint Stock Company and its subsidiaries (referred to as "the Company") for Quarter 2/2026.

Subsidiaries are fully consolidated from the acquisition date, which is the date the "Company" obtains effective control over the subsidiaries, and are deconsolidated from the date the "Company" ceases to have control over the subsidiaries.

The financial statements of the subsidiaries are prepared for the same accounting period as those of Can Tho Water Supply - Sewerage Joint Stock Company, following accounting policies consistent with those of Can Tho Water Supply - Sewerage Joint Stock Company. Adjusting entries have been made for any differences in accounting policies to ensure consistency between the subsidiaries and Can Tho Water Supply - Sewerage Joint Stock Company.

All balances between entities within the "Company," as well as revenues, income, and expenses arising from intra-group transactions, including unrealized gains from intra-group transactions that remain within the asset values, are fully eliminated.

Unrealized losses arising from intra-group transactions reflected in the asset values are also eliminated unless the cost causing such losses cannot be recovered.

The interests of non-controlling shareholders represent the portion of profit or loss and net assets of the subsidiaries not owned by the Company. These interests are presented separately in the consolidated statement of income and separately from the shareholders' equity of the Company's shareholders in the Equity section of the consolidated balance sheet.

Losses incurred by subsidiaries are allocated to the non-controlling shareholders in proportion to their ownership interest, even if such losses exceed the non-controlling shareholders' interest in the subsidiary's net assets.

2. Foreign exchange rate applicable in accounting

The Company has translated foreign currencies into Vietnam Dong at the actual rate.

Principles for determining the actual rate

All transactions denominated in foreign currencies which arise during the year (trading foreign currencies, capital contribution or receipt of contributed capital, recording receivables, purchasing assets or costs immediately paid by foreign currencies) are converted at the actual exchange rates ruling at the transaction dates.

Closing balance of monetary items (cash, cash equivalents, payables and receivables, except for prepayments to suppliers, prepayments from customers, pre-paid expenses, deposits and unearned revenue) denominated in foreign currencies are revaluated at the actual rate ruling at the balance sheet date.

Foreign exchange differences, which arise from foreign currency transactions during the year, shall be included in the income statement. Foreign exchange differences due to the revaluation of ending balances of the monetary items in foreign currencies after offsetting their positive differences against negative differences shall be included in the income statement.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

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3. Principles for recording cash and cash equivalents

Cash includes cash on hand, demand deposit and cash in transit.

Cash equivalents comprise term deposits and other short-term investments with an original maturity of three months or less, highly liquid, readily convertible to known amount of cash and subject to an insignificant risk of changes in value.

4. Principles for accounting financial investments

Held-to-maturity investments

Held-to-maturity investments include term deposits (including treasury bills and promisory notes) and held-to-maturity loans for the purpose of periodic interest receiving and other held-to-maturity investments.

The held-to-maturity investments are initially recorded at the original cost including buying price and costs attributable to the acquisition of the investments. After initial recognition, if the provision for doubtful debts has not been made as statutorily required, these investments are revaluated at the recoverable value. When firm evidence shows that a portion or the whole investments may be unrecoverable, the loss will be recorded in financial expenses in the year and recorded in decrease of the investment's value.

Financial investments in Associates

The investment in associate is recorded when the Company has 20% to under 50% of voting rights in those companies and has considerable influence over their decisions on financial and operational policies. The investments in associates are reflected in the consolidated financial statements by equity method.

Under the equity method, initial contributions are recorded at cost and subsequently adjusted for changes in the investor's share of the net assets of the associates after acquisition. The consolidated income statement reflects the Company's share of the associate's operating results after acquisition as a separate line item.

Goodwill arising from investments in associates is included in the carrying amount of the investment. The Company does not amortize this goodwill but performs an annual assessment to determine whether there is any impairment.

The financial statements of the associates are prepared for the same accounting period as the Company's financial statements and use consistent accounting policies. Appropriate consolidation adjustments have been made to ensure that the accounting policies are consistently applied with the Company when necessary.

5. Principles for recording trade receivables and other receivables

Receivables: At original cost less provision for doubtful debts.

The classifying of the receivables as trade receivables, inter-company receivables and other receivables depends on the nature of the transaction or relationship between the company and debtor.

Method of making provision for doubtful debts: Provision for doubtful debts is estimated for the loss value of the receivables, other held-to-maturity investments similar to doubtful debts that are overdue and undue, but are likely to become possibly irrecoverable due to insolvency of debtors who go bankruptcy, making procedures for dissolution, go missing or run away,...

6. Principles for recording inventories

Inventories are stated at original cost less (-) the provisions for the decline in value of inventories and obsolete, deteriorated inventories.

Original costs are determined as follows:

- The original cost of raw materials, merchandises inventory consists of costs of purchase, costs of transportation and other costs incurred in bringing the inventories to their present location and condition.

- Work in progress: costs of raw materials, labor and other directly costs for producing inventories incurred in the duration of processing water,...

Method of calculating inventories' value: weighted average method.

Method of accounting for the inventories: Perpetual method.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

6. Principles for recording inventories (cont.)

Method of making provision for decline in value of inventories: Provision for decline in value of inventories is made when the net realisable value of inventories is lower than their original cost. Net realisable value is the estimated selling price less the estimated costs of completion and selling expenses. Provision for decline in value of inventories is the difference between the cost of inventories greater than their net realisable value. Provision for decline in value of inventories is made for each inventory with the cost greater than the net realisable value.

7. Principles for recording fixed assets

7.1 Principles for recording tangible fixed assets

Tangible fixed assets are stated at original cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises all expenditures of bringing the asset to its working condition and location for its intended use. The expenditures incurred after initial recognition are capitalised as an additional cost of tangible fixed assets when they have resulted in an increase in the future economic benefits expected to be obtained from the use of those tangible fixed assets. The expenditures which do not meet the above conditions are charged to the expenses in the year.

When the assets are sold or disposed, their original costs and the accumulated depreciation which have been written off and any gain or loss from disposal of assets are recorded in the income statement.

Determination of original costs of tangible fixed assets:

Tangible fixed assets purchased

The original cost of purchased tangible fixed assets shall consist of the actual purchase price less (-) trade discounts or reduction plus (+) taxes (excluding taxes to be refunded) and relevant expenses calculated to the time when such fixed assets are put into operation such as fees for installation and trial operation of fixed assets; specialists and other direct costs.

The original cost of a tangible fixed asset formed from capital construction under the mode of tendering shall be the finalisation price of the construction project, other relevant fees plus (+) registration fee (if any).

Fixed assets which are buildings, structures attached to land use right, the value of land use right is computed separately and recorded as intangible fixed assets.

Tangible fixed assets constructed or produced by the Company itself:

The original cost of a tangible fixed asset which is constructed or produced by the Company itself shall include the actual production cost of the fixed asset plus (+) expenses for installation and trial operation. In case where the Company transfers its self-produced products to fixed assets, the original costs will be the production costs plus (+) other relevant expenses calculated to the time when such fixed asset is put into operation. In such case, all internal gains will not be recorded in the original costs of those fixed assets.

7.2 Principles for recording intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization. The original cost of a intangible fixed asset comprises all costs of owning the asset to the date it is put into operation as expected.

Principles for recording intangible fixed assets:

Purchase of separate intangible fixed assets

The original cost of purchased intangible fixed assets shall consist of the actual purchase price payable less (-) trade discounts or reduction plus (+) taxes (excluding taxes to be refunded) and relevant expenses calculated to the time when such fixed assets are put into operation. The land use rights which are purchased together with buildings, structures will be determined separately and recorded as intangible fixed assets.

Land use rights

The original cost of an intangible fixed asset which is the land use right shall be the payment made to obtain the lawful land use right plus (+) compensatory payments for clearance of site, expenses for levelling the ground, registration fee...

Computer software

The original cost of a in tangible fixed asset which is the computer software shall be the total of actual expenses incurred by the Company to obtain the computer software.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

7.3 Method of depreciating and amortizing fixed assets

Depreciation is charged to write off the cost of fixed assets on a straight line basis over their estimated useful lives. Useful life means the duration in which the tangible fixed assets produce their effect on production and business.

The estimated useful life for assets is as follows:

<i>Buildings and structures</i>	<i>03 - 25 years</i>
<i>Machinery and equipment</i>	<i>02 - 20 years</i>
<i>Transportation and facilities</i>	<i>04 - 29 years</i>
<i>Office equipment</i>	<i>02 - 08 years</i>
<i>Intangible fixed assets</i>	<i>02 - 03 years</i>

8. Principles for recording construction in progress

Construction in progress is stated at original cost. These are all necessary costs for purchasing fixed assets, building or repairing, improving, extending or equipping of the works such as Expenses of construction of D400 pipeline, D600 water transmission pipeline,...

These costs are capitalised as an additional cost of asset when the works have been completed. After the works have been finalized, the asset will be handed over and put into use.

9. Principles for recording prepaid expenses

Prepaid expenses are all expenses that actually incurred but relate to the operating result of several accounting periods. The Company's prepaid expenses include: Costs of land compensation (calculated based on the actual area used), resettlement costs, land transfer fees, land lease costs for An Bình, brand value, and other related expenses,...

Method of allocating prepaid expenses: The determining and allocating of prepaid expenses into costs of production and doing business of each period is on a straight-line basis. Based on the nature and level of each expense, the term of allocation is defined as follows: short-term prepaid expenses should be allocated within 12 months; Long-term expenses should be allocated in the term from over 12 months to 36 months. Land lease expenses are allocated over the lease term of 408 months.

10. Principles for recording liabilities

Liabilities are recorded at original cost and not lower than the payment obligation.

Liabilities shall be classified into trade payables, inter-company payables and other payables depending on the nature of transactions and relationship between the Company and debtors.

Liabilities must be kept records in detail according to payment schedule, creditor and other factors according to requirements of the enterprise.

At the reporting date, if it is evident that there is an unavoidable loss, an amount payable shall be recorded according to prudent principle.

11. Principles for recording borrowings and finance lease liabilities

Borrowings are total amounts the Company owes to banks, institutions, financial companies and other objects (excluding borrowings under the form of bond or preferred stock issuance which require the issuer to repurchase at a certain time in the future).

Borrowings and financial lease liabilities are monitored in detail according to creditor, agreement and borrowed asset.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

12. Principles for recording and capitalizing borrowing costs

Borrowing costs: Borrowing costs are loan interest and other costs incurred in direct relation to borrowings of an enterprise; Borrowing costs are recognised as an expense in the year in which they are incurred, except where the borrowing costs related to borrowings in respect of the construction or production of uncompleted assets, in which case the borrowing costs incurred during the period of construction are computed in those assets' value (capitalised) as part of the cost of the assets concerned when they satisfy conditions stipulated in the VAS No. 16 "Borrowing costs".

Capitalized rate: In case of joint capital borrowings, which are used for the purpose of investment in construction or production of an uncompleted asset, the borrowing costs eligible for capitalization in each accounting period shall be determined according to the capitalization rate for weighted average accumulated costs incurred to the investment in construction or production of such asset. The capitalization rate shall be calculated according to the weighted average interest rate applicable to the enterprises borrowings unrepaid in the period, except for particular borrowings for purpose of obtaining an uncompleted asset. The amount of borrowing costs capitalized during a period must not exceed the amount of borrowing costs arising during that period.

13. Principles for recording accruals:

Accruals include expenses to be charged for the term of material costs for construction, accrued costs for inspection, replacement of subscription water meters and filter sand, uniform expenses,... which have been arisen in the reporting period but have not been settled. These costs are recognised on the basis of reasonable estimates on the amounts to be paid in accordance with contracts, agreements.....

14. Principle for the Science and Technology Development Fund.

The company allocates and uses the Science and Technology Development Fund in accordance with the provisions of Joint Circular No. 12/2016/TTLT-BKHCN-BTC dated June 28, 2016, by the Ministry of Science and Technology and the Ministry of Finance, and Circular No. 05/2022/TT-BKHCN dated May 31, 2022, by the Ministry of Science and Technology. The allocation rate ranges from 3% to 10% of the taxable income of the company for the tax period.

15. Principles for recording provision liabilities:

Provisions are recognized when the following conditions are satisfied: the Company has a present (legal or constructive) obligations as a result of past events; it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated.

Value of provision liability being recorded: The value which is estimated to be the most reasonable for settling the present obligation at the balance sheet date.

Provision liabilities of the company includes provision for salaries.

16. Principles for recording owner's Equity

Principles for recording owner's Equity

The owners' equity is the amount that is initially contributed or supplemented by shareholders. The owners' equity will be recorded at the actual contributed capital by cash or assets calculated according to the par value of issued shares in the early establishment period or additional mobilization to expand operation.

Share premium and other owners' capital

Share premium is the difference between the cost over and above the nominal value of the first issued or additionally issued share and the differences (increase or decrease) of the actual receiving amount against the repurchase price when treasury share is reissued. In case where shares are repurchased to cancel immediately at the purchase date, shares' value recorded decrease the business capital source at purchase date is the actual repurchase price and the business resource should be written down according to the par value and share premium of the repurchased shares.

Other owners' capital: Business resource which is added from the operating result, assets revaluation and residual value of the fair value of the offered, sponsored assets after deducting taxes payable (if any) related to these assets.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

16. Principles for recording owner's Equity (cont.)

Undistributed profit

The undistributed profit is recorded at the profit (loss) from the Company's result of operation after deducting the current year corporate income tax and the adjusted items due to the retroactive application of changes in accounting policy and adjustments for material misstatement of the previous year.

The undistributed profit is based on the charter of the Company and approved by the annual shareholder meeting.

17. Principles for recording treasury shares

The owners' equity instruments acquired by the Company (treasury share) are recorded at original cost and deducted into the owners' equity. The Company does not record gain (loss) when purchasing, selling, issuing or cancelling its equity instruments. Upon reissue, the difference between reissue price and cost will be recorded in item "Share premium".

18. Principles and methods for recording revenues and other income

Revenue from goods sold

Revenue from the sale of good should be recognised when all the five (5) following conditions have been satisfied: 1. The enterprise has transferred to buyer the significant risks and rewards of ownership of the goods; 2. The enterprise retains neither continuing managerial involvement as an owner nor effective control over the goods sold; 3. The amount of revenue can be measured reliably; When the contract specifies that buyers are entitled to return products, goods they have bought under specific conditions, the enterprise will record the revenue only when those conditions no longer exist and the buyers do not have right to return products, goods (except for changing to other goods, services); 4. The economic benefits associated with the transaction has flown or will flow to the enterprise; 5. The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from service rendered

Revenue from services rendered is recorded when the result of the supply of services is determined reliably. In case where the services are rendered in several periods, the revenue will recorded by the part of completed works at the balance sheet. Revenue from services rendered is determined when the following four conditions have been satisfied: 1. The revenue is determined firmly; When the contract specifies that buyers are entitled to return the service they have bought under specific conditions, the enterprise will record the revenue only when those conditions no longer exist and the buyers do not have right to return service; 2. The economic benefits associated with the transaction has flown or will flow from the supply of the provided service; 3. Part of completed works can be determined at the balance sheet date; 4. The costs incurred or to be incurred in respect of the transaction can be measured reliably.

If the contract's results can not be determined firmly, the revenue will be recorded at the recoverable level of expenses recorded.

Principles for recording revenues of a construction contract

Revenues of a construction contract include: Initial revenue inscribed in the contract; and increase and decrease amounts in the contract performance, bonuses and other payments, provided that these amounts are capable of changing the revenue and can be reliably determined. Revenue of a construction contract is determined as the reasonable value of received or to be received amounts. The determination of the contractual revenue is affected by many uncertain factors which depend on future events. The estimation must often be corrected upon the occurrence of such events and the settlement of uncertain factors. As a result, the contractual revenue may be increased or decreased in each specific period.

Construction contract revenues and costs are recognized in the following cases:

In case the construction contract defines that the contractor shall be entitled to payment basing on the progress: when achieving results of construction contract are estimated reliably, then turnover from the construction contract is recorded proportionally to part of works finished, determined by contractors on the date of financial statements without depending on bills under the progress made or not and the amount on the bills.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

18. Principles and methods for recording revenues and other income (cont.)

For fixed price construction contracts, the contract results shall be reliably estimated when the following four (4) conditions are simultaneously met: 1. Total contract revenue can be reliably calculated; 2. Enterprises can get economic benefits from the contract; 3. Costs for completing the contract and the work already completed at the time of compiling financial statements can be reliably calculated; 4. Costs related to the contract can be clearly identified and reliably calculated so that actual total contract cost can be compared with the total cost estimates.

For cost plus construction contracts, the contractual results shall be reliably estimated when the following two conditions are simultaneously met: 1. Enterprises can get economic benefits from the contract; 2. Costs related to the contract can be clearly identified and reliably estimated regardless of whether they are reimbursed or not.

Financial income

Financial incomes include interests, foreign exchange gains upon revaluation,...

Income arising from interests, royalties, distributed dividends and profits of the enterprises shall be recognized if they simultaneously satisfy the two (2) conditions below 1. It is possible to obtain economic benefits from the concerned transactions; 2. Income is determined with relative certainty.

- Interests recognized on the basis of the actual time and interest rates in each period;

When an amount which has been recorded as an income becomes irrecoverable, such irrecoverable or uncertainly recoverable amount must be accounted as expense incurred in the period, but not recorded as income decrease.

19. Principles and method of recording cost of goods sold

Cost of goods sold is the cost of products, goods, services sold in the period; and other expenses recorded in the cost of goods sold or recorded a decrease in the cost of goods sold in reporting period. The cost of goods sold is recorded at the date the transaction incurs or likely to incur in the future regardless payment has been made or not. The cost of goods sold and revenue shall be recorded simultaneously on conformity principle. Expenses exceeding normal consumption level are recorded immediately to the cost of goods sold on prudent principle.

20. Principles and method of recording financial expenses

Financial expenses include borrowing interest expense and other financial expenses.

Financial expenses are recorded in details by their content and determined reliably when there are sufficient evidences on these expenses.

21. Principles and methods of recording taxes

Corporate income tax includes current corporate income tax and deferred corporate income tax incurred in the period and set basis for determining operating result after tax in current fiscal year.

Current tax: is the tax payable on the taxable income and tax rate enacted in current year in accordance with the law on corporate income tax.

Deferred income tax liabilities are the amounts of income tax payable in the future periods arising from the recording of the deferred income tax payable in the year and reversing the deferred income tax being recorded from prior years. The Company does not record in this account the deferred income tax assets or deferred income tax liabilities arising from the transactions being recorded directly in the owners' equity.

Deferred income tax asset is the reduction of deferred tax payable arising from the recording of the deferred income tax payable in the year and reversing the deferred income tax being recorded from prior years.

Deferred income tax assets and deferred income tax liabilities are offset when the Company has the legal right to offset current income tax assets against current income tax liabilities and the deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority of the same subject to corporate income tax and the Company has intention to pay current income tax liabilities and current income tax assets on a net basis.

The tax amounts payable to the State budget will be finalized with the tax office. Differences between the tax amounts payable specified in the book and the tax amounts under finalization will be adjusted when the tax finalization has been issued by the tax office.

The current corporate income tax rate is 20%.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

22. Principles for recording earnings per share

Basic earnings per share is calculated by dividing net income available to common shareholders before appropriating to Bonus and Welfare Fund by the weighted-average number of common shares outstanding during the period.

Diluted EPS is calculated by dividing net income available to common shareholders (after adjusting dividends of preferred convertible shares) by the weighted-average number of common share outstanding and the weighted-average number to be issued in case where all dilutive potential common are converted into common shares.

23. Financial instruments

Initial recognition

Financial assets

According to Circular No. 210/2009/TT-BTC dated November 06, 2009 (Circular No. 210), financial assets are classified properly, for the purpose of presentation in the financial statements, into the financial assets which are stated at fair value through the Income Statement, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The Company decides to classify these assets at the date of initial recognition.

At the date of initial recognition, the financial assets are recognized at cost plus transaction cost that are directly attributable to the acquisition of the financial assets.

Financial assets of the Company comprise cash, short-term deposits, trade receivables and other receivables, held-to-maturity investments.

Financial liabilities

According to Circular 210, financial liabilities are classified properly, for the purpose of presentation in the financial statements, into the financial liabilities which are stated at fair value through the Income Statement, financial liabilities determined on amortised cost basis. The Company decides to classify these liabilities at the date of initial recognition.

At the date of initial recognition, the financial liabilities are recognized at cost plus transaction cost that are directly attributable to the acquisition of the financial liabilities.

Financial liabilities of the Company comprise trade payables, other payables, accrued expenses, borrowings and liabilities.

Re-measurements after initial recognition

Currently, there are no requirements for the re-measurement of the financial instruments after initial recognition.

Offsetting

Financial assets and financial liabilities are offset and the net amount reported in the report on financial position if, and only if, there is a currently enforceable legal right to offset the financial assets against financial liabilities or vice-versa and there is an intention to settle on a net basis or to realize the assets and settle the liability simultaneously.

24. Related parties

Related parties include: Enterprises and individuals that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Company. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the enterprise, key management personnel, including the Board of Management, Board of Directors and officers of the Company and close members of the family of these individuals and companies associated with these individuals also constitute related parties. In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

25. Principles for presenting assets, revenue and operating results by segment

A reportable segment includes business segment or a geographical segment.

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

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

1. Cash and cash equivalents	Jun. 30, 2026	Jan. 01, 2026
Cash	24,793,579,600	31,694,742,612
Cash on hand	242,902,860	345,045,326
Demand deposits	24,550,676,740	31,349,697,286
Cash equivalents	20,619,253,424	36,375,047,448
Deposit with the term not over 3 months	20,619,253,424	36,375,047,448
Short-term investments	-	-
Total	45,412,833,024	68,069,790,060

2. Financial investments

a. Investments held to maturity

	Jun. 30, 2026		Jan. 01, 2026	
	Original value	Book value	Original value	Book value
Term deposits	64,034,253,425	64,034,253,425	42,861,929,370	42,861,929,370
Total	64,034,253,425	64,034,253,425	42,861,929,370	42,861,929,370

b. Investment in other entities

	Jun. 30, 2026		Jan. 01, 2026	
	Original value	Provision	Original value	Provision
Tan Tien Plastic Joint Stock Company	3,000,000,000	(2,116,351,053)	3,000,000,000	(2,116,351,053)
Total	3,000,000,000	(2,116,351,053)	3,000,000,000	(2,116,351,053)

According to the Business Registration Certificate No. 1800661071 issued by the Department of Planning and Investment of Can Tho City, the company has registered an investment of VND 3,000,000,000, equivalent to 30% of the charter capital, in Tan Tien Plastic Joint Stock Company (Can Tho). The company has ceased operations but has not completed the tax code cancellation procedure. The provision for the investment in this company is reflected in the financial statements for the year 2013 (as per the audit result notice No. 44/TB-KVV dated January 16, 2023, from the State Audit Office of Region V)

3. Trade receivables

	Jun. 30, 2026		Jan. 01, 2026	
	Value	Provision	Value	Provision
a. Short-term	8,612,885,739	(1,722,820,035)	18,418,660,226	(1,708,421,888)
Local customers	8,612,885,739	(1,722,820,035)	18,418,660,226	(1,708,421,888)
Technology development of Construction Joint Stock Company	320,534,195	(320,534,195)	320,534,195	(320,534,195)
Can Tho City Department of Construction	203,683,014	-	4,073,660,278	-
Water bill receivables	6,847,008,403	(332,981,369)	5,504,064,663	(318,583,222)
Others	1,241,660,127	(1,069,304,471)	8,520,401,090	(1,069,304,471)
Total	8,612,885,739	(1,722,820,035)	18,418,660,226	(1,708,421,888)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

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4. Prepayments to suppliers

	Jun. 30, 2026		Jan. 01, 2026	
	Value	Provision	Value	Provision
a. Short-term	16,730,296,640	(100,543,100)	14,730,704,075	(100,543,100)
Local suppliers	16,730,296,640	(100,543,100)	14,730,704,075	(100,543,100)
Duc Hung Trading Engineering and Services JSC	2,507,408,249	-	5,831,980,049	-
Nam Quoc JSC	3,138,486,034	-	-	-
Quyet Thang Bridge Road Construction JSC	3,997,225,437	-	6,480,000,000	-
Others	7,087,176,920	(100,543,100)	2,418,724,026	(100,543,100)
Foreign suppliers				
b. Long-term	-	-	-	-
Others	-	-	-	-
Foreign suppliers				
Total	16,730,296,640	(100,543,100)	14,730,704,075	(100,543,100)

5. Other receivables

	Jun. 30, 2026		Jan. 01, 2026	
	Value	Provision	Value	Provision
a. Short-term	3,841,804,413	-	2,825,180,579	-
Advances	804,291,800	-	2,094,988,562	-
Provision of materials to construction teams	1,690,114,550	-	-	-
Others	1,343,934,790	-	730,192,017	-
b. Long-term	165,071,565	(165,071,565)	165,071,565	165,071,565
Others	165,071,565	(165,071,565)	165,071,565	165,071,565
Total	4,006,875,978	(165,071,565)	2,990,252,144	165,071,565

6. Doubtful debts: See page 36.

7. Inventories

	Jun. 30, 2026		Jan. 01, 2026	
	Cost	Provision	Cost	Provision
Raw materials	50,600,528,123	(975,375,745)	39,783,737,834	(931,599,583)
Works in progress	28,361,098,629	(648,829,288)	20,384,321,913	(648,829,288)
Total	78,961,626,752	(1,624,205,033)	60,168,059,747	(1,580,428,871)

- Book value of inventory used for mortgage or pledge of loan debts: Not applicable.

- Circumstances or events that led to the addition or reversal of provision for decline in value of inventories: Part of inventory is outdated and cannot be used.

8. Tangible fixed assets: See page 37.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

9. Intangible fixed assets	Land use rights	Managerial software	Total
Original cost			
Opening balance	365,665,809	1,226,850,000	1,592,515,809
Purchase		-	-
Closing balance	365,665,809	1,226,850,000	1,592,515,809
Accumulated depreciation			
Opening balance		1,226,850,000	1,226,850,000
Charge for the period		-	-
Closing balance		1,226,850,000	1,226,850,000
Net book value			
Opening balance	365,665,809	-	365,665,809
Closing balance	365,665,809	-	365,665,809

* Ending carrying value of intangible fixed assets pledged/mortgaged as loan security: VND 0.

* Ending original costs of intangible fixed assets—fully depreciated but still in use: VND 1,226,850,000.

* Ending original costs of intangible fixed assets—waiting to be disposed: Not applicable.

* Commitments on intangible fixed assets acquisitions, sales of large value in the future: Not applicable.

* Other changes in intangible fixed assets: Not applicable.

10. Non-current assets in progress	Jun. 30, 2026		Jan. 01, 2026	
	Value	Provision	Value	Provision
Construction in progress	87,679,505,285	-	67,701,466,002	-
- Purchase	2,601,542,370	-	2,581,172,000	-
- Basic construction	85,030,133,315	-	64,942,219,919	-
+ Network infrastructure projects	54,087,156,549	-	45,978,457,408	-
+ Construction projects	30,942,976,766	-	18,963,762,511	-
- Major repairs of fixed assets	47,829,600	-	178,074,083	-
Total	87,679,505,285	-	67,701,466,002	-

11. Prepaid expenses	Jun. 30, 2026	Jan. 01, 2026
Short-term prepaid expenses	3,289,657,012	2,724,036,428
Tools, supplies and other expenses	2,892,973,459	1,527,312,446
Repair expenses	396,683,553	1,196,723,982
Long-term prepaid expenses	14,353,917,785	17,976,687,370
Repair expenses	2,363,896,450	2,358,264,089
Data logger 4S+6S as the proposal 41+41/PDD	618,854,167	1,361,479,171
Land lease expenses for factory construction.	3,074,922,723	3,131,706,459
Amortization for subscription water meters	2,496,714,498	2,378,027,445
Other expenses	5,799,529,947	8,747,210,206
Total	17,643,574,797	20,700,723,798

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For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

12. Trade payables

	Jun. 30, 2026		Jan. 01, 2026	
	Value	Amount to be able to pay	Value	Amount to be able to pay
Short-term	12,106,487,160	12,106,487,160	16,444,623,794	16,444,623,794
<i>Kien Thiet Construction and Trading One Member Co., Ltd</i>	<i>1,010,817,985</i>	<i>1,010,817,985</i>	<i>-</i>	<i>-</i>
<i>Tuong Van Production and Trading JSC</i>	<i>2,826,006,192</i>	<i>2,826,006,192</i>	<i>1,499,119,704</i>	<i>1,499,119,704</i>
<i>Duc Hung Trading Engineering and Services JSC</i>	<i>852,852,240</i>	<i>852,852,240</i>	<i>2,027,886,600</i>	<i>2,027,886,600</i>
<i>Others</i>	<i>7,416,810,743</i>	<i>7,416,810,743</i>	<i>12,917,617,490</i>	<i>12,917,617,490</i>
Total	12,106,487,160	12,106,487,160	16,444,623,794	16,444,623,794

13. Advances from customers

	Jun. 30, 2026	Jan. 01, 2026
a. Short-term	622,445,666	2,609,109,769
Local customers	622,445,666	2,609,109,769
Urban Management Division of Ninh Kieu District (former)		2,218,253,365
Other customers	622,445,666	390,856,404
Total	622,445,666	2,609,109,769

14. Taxes and payables to the State Budget

	Jan. 01, 2026	Payable amount	Paid amount	Jun. 30, 2026
VAT	70,754,657	354,380,835	399,926,179	25,209,313
Corporate income tax	3,712,124,951	12,958,591,438	11,946,269,449	4,724,446,940
Personal income tax	692,048,026	801,657,888	1,256,979,791	236,726,123
Resource tax	162,516,120	987,935,200	983,276,400	167,174,920
Environmental protection fee for domestic wastewater	2,329,229,194	20,208,900,678	19,450,559,969	3,087,569,903
Forest environmental protection fee	1,006,100,368	1,132,471,340	1,551,878,016	586,693,692
Other taxes	23,810,000	284,267,596	288,301,596	19,776,000
Total	7,996,583,316	36,728,204,975	35,877,191,400	8,847,596,891
b. Receivables	Jan. 01, 2026	Payable amount	Paid amount	Jun. 30, 2026
VAT	7,626,075	-	4,371,071	11,997,146
Personal income tax refund 2025	-	550,952,045	1,051,562,990	500,610,945
Licensing fee for exploitation rights		397,470,284	403,766,308	6,296,024
Land rent	3,473,051,080	-	3,300,000,000	6,773,051,080
Total	3,480,677,155	948,422,329	4,759,700,369	7,291,955,195

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

15. Accrued expenses		Jun. 30, 2026	Jan. 01, 2026		
		2,469,514,015	2,102,185,605		
Electricity expenses		634,255,376	727,440,421		
Other accrued expenses		1,114,432,883	1,374,745,184		
Total		2,469,514,015	2,102,185,605		
16. Other payables		Jun. 30, 2026	Jan. 01, 2026		
a. Short-term					
Environmental protection fee		412,823,927	412,823,927		
Supplier warranty packages		64,840,200	63,387,000		
Dividend		-	982,250,034		
Cost of relocating the domestic water supply system (compensable cost)		5,940,916,800	6,448,190,800		
Other payables		1,003,349,965	746,107,158		
Total		7,421,930,892	8,652,758,919		
b. Long-term					
Deposits		163,300,000	163,300,000		
Other payables		318,566,383	318,566,383		
Total		481,866,383	481,866,383		
17. Borrowings and financial lease liabilities		Jun. 30, 2026	Jan. 01, 2026		
		Value	Amount to be able to pay	Value	Amount to be able to pay
a. Short-term borrowings and financial lease liabilities		92,885,585,715	92,885,585,715	101,666,876,499	101,666,876,499
Short-term borrowings		60,313,072,799	60,313,072,799	68,295,826,304	68,295,826,304
+ At Can Tho Water Supply - Sewerage JSC		57,628,797,364	57,628,797,364	66,431,919,968	66,431,919,968
(1) Vietcombank - Can Tho Branch		31,644,479,750	31,644,479,750	39,067,938,894	39,067,938,894
(2) Vietinbank - Can Tho Branch		25,984,317,614	25,984,317,614	27,363,981,074	27,363,981,074
+ At Tra Noc - O Mon Water Supply JSC		2,684,275,435	2,684,275,435	1,863,906,336	1,863,906,336
(5) Vietcombank - West Can Tho Branch		2,684,275,435	2,684,275,435	1,863,906,336	1,863,906,336

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

17. Borrowings and financial lease liabilities (cont.)	Jun. 30, 2026		Jan. 01, 2026	
	Value	Amount to be able to pay	Value	Amount to be able to pay
Long-term borrowings due for repayment	32,572,512,916	32,572,512,916	33,371,050,195	33,371,050,195
+ At Can Tho Water Supply - Sewerage JSC	28,091,756,916	28,091,756,916	29,076,190,195	29,076,190,195
<i>Vietcombank - Can Tho Branch</i>	18,063,815,168	18,063,815,168	17,489,915,172	17,489,915,172
<i>BIDV - Can Tho Branch</i>	6,283,641,088	6,283,641,088	7,896,765,295	7,896,765,295
<i>Vietinbank - Can Tho Branch</i>	3,744,300,660	3,744,300,660	3,689,509,728	3,689,509,728
+ At Tra Noc - O Mon Water Supply JSC	2,279,304,000	2,279,304,000	1,883,904,000	1,883,904,000
<i>Vietcombank - CN Tây Cần Thơ</i>	1,618,800,000	1,618,800,000	1,223,400,000	1,223,400,000
<i>Vietinbank - Tay Do Branch</i>	660,504,000	660,504,000	660,504,000	660,504,000
+ At Thot Not Water Supply JSC	2,201,452,000	2,201,452,000	2,410,956,000	2,410,956,000
<i>Vietinbank - Can Tho Branch</i>	2,123,652,000	2,123,652,000	1,533,956,000	1,533,956,000
<i>Vietcombank - West Can Tho Branch</i>	77,800,000	77,800,000	877,000,000	877,000,000
b. Long-term borrowings and financial lease liabilities	156,994,559,322	156,994,559,322	154,932,932,910	154,932,932,910
Borrowings from banks	156,994,559,322	156,994,559,322	154,932,932,910	154,932,932,910
+ At Can Tho Water Supply - Sewerage JSC	134,066,796,552	134,066,796,552	138,251,654,399	138,251,654,399
(3) <i>Vietcombank - Can Tho Branch</i>	91,102,098,007	91,102,098,007	95,247,070,279	95,247,070,279
(4) <i>BIDV - Can Tho Branch</i>	21,984,368,096	21,984,368,096	22,339,655,818	22,339,655,818
(5) <i>Vietinbank - Can Tho Branch</i>	20,980,330,449	20,980,330,449	20,664,928,302	20,664,928,302
+ At Tra Noc - O Mon Water Supply JSC	13,167,518,113	13,167,518,113	9,162,907,854	9,162,907,854
(5) <i>Vietcombank - West Can Tho Branch</i>	12,882,459,549	12,882,459,549	8,547,597,290	8,547,597,290
(6) <i>Vietinbank - Tay Do Branch</i>	285,058,564	285,058,564	615,310,564	615,310,564
+ At Thot Not Water Supply JSC	9,760,244,657	9,760,244,657	7,518,370,657	7,518,370,657
(7) <i>Vietinbank - Can Tho Branch</i>	9,760,244,657	9,760,244,657	7,518,370,657	7,518,370,657
(8) <i>Vietcombank - West Can Tho Branch</i>	-	-	-	-
Total	249,880,145,037	249,880,145,037	256,599,809,409	256,599,809,409

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

17. Borrowings and financial lease liabilities (cont.)

Notes on borrowings from banks:

+ At Can Tho Water Supply - Sewerage Joint Stock Company

(1) Short-term borrowings from Vietcombank - Can Tho Branch are in accordance with the following contracts:

Contract	Date Term	Interest rate (%/year)	Balance	Form of security
01/2025- HDCBLHM/NHCT820-CTN	Nov. 28, 2025 12 months	Fluctuations over time	-	Buildings, structures, machinery and equipments

(2) Short-term borrowings from Vietinbank - Can Tho Branch are in accordance with the following contracts:

Contract	Date Term	Interest rate (%/year)	Balance	Form of security
032/2024- HDCVHM/NHCT820	Apr. 26, 2024 12 months	Fluctuations over time	-	Unsecured

(3) Medium and long-term borrowings from Vietcombank - Can Tho Branch are in accordance with the following contracts:

Contract	Date Term	Interest rate (%/year)	Balance	Form of security
86/DN/TL/2018	Aug. 24, 2018 Feb. 12, 2033	9%/year	3,622,000,000	Future assets
97/DN/TDH/2019	Jun. 18, 2019 Mar. 12, 2033	9%/year	620,800,000	
76/DN/TDH/2018	Aug. 16, 2018 120 months	9%/year	780,000,000	Transportation and facilities
134/DN/TDH/2018	Oct. 25, 2018 120 months	9%/year	959,000,000	Transportation and facilities
136/DN/TDH/2018	Oct. 29, 2018 120 months	9%/year	827,429,875	
171/DN/TDH/2018	Dec. 25, 2018 120 months	9%/year	1,386,785,545	
186/DN/TDH/2019	Jan, 2019 120 months	7.5%/year	659,182,000	Future assets
146/DN/TDH/2019	Aug. 27, 2019 120 months	8.8%/year	1,441,853,284	
167/DN/TDH/2019	Sep. 16, 2019 120 months	8.8%/year	1,447,816,562	
218/DN/TDH/2019	Dec. 24, 2019 120 months	8.8%/year	1,664,129,044	Future assets
15/DN/TDH/2020	Jan. 22, 2020 120 months	8.8%/year	399,854,328	
22/DN/TDH/2020	Apr. 07, 2020 120 months	8.8%/year	705,000,000	
58/DN/TDH/2020	Apr. 28, 2020 120 months	8.8%/year	1,257,385,800	Transportation and facilities
103/DN/TDH/2020	Oct. 20, 2020 120 months	7.8%/year	479,078,220	
92/DN/TDH/2020	Sep. 09, 2020 120 months	7.2%/year	1,562,098,191	

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

17. Borrowings and financial lease liabilities (cont.)

(3) Medium and long-term borrowings from Vietcombank - Can Tho Branch are in accordance with the following contracts:

Contract	Date Term	Interest rate (%/year)	Balance	Form of security
117/DN/TDH/2020	Nov. 25, 2020 120 months	7%/year	470,215,483	Transportation and facilities
122/DN/TDH/2020	Dec. 11, 2020 120 months	6.8%/year	590,454,522	
130/DN/TDH/2020	Dec. 24, 2020 120 months	6.8%/year	151,129,841	Transportation and facilities
133/DN/TDH/2020	Dec. 30, 2020 120 months	6.8%/year	262,350,000	
134/DN/TDH/2020	Dec. 31, 2020 120 months	6.8%/year	240,092,000	Transportation and facilities
09/DN/TDH/2021	Jan. 27, 2021 120 months	6.8%/year	914,499,500	
13/DN/TDH/2021	Jan. 29, 2021 120 months	6.8%/year	1,345,292,873	Transportation and facilities
15/DN/TDH/2021	Feb. 03, 2021 120 months	6.8%/year	1,325,018,000	
32/DN/TDH/2021	Apr. 02, 2021 120 months	6.7%/year	196,700,000	Transportation and facilities
44/DN/TDH/2021	Apr. 28, 2021 120 months	6.7%/year	598,494,050	
92/DN/TDH/2021	Oct. 14, 2021 120 months	6.7%/year	911,860,000	Transportation and facilities
107/DN/TDH/2021	Oct. 27, 2021 72 months	6.7%/year	587,800,000	
111/DN/TDH/2021	Nov. 04, 2021 120 months	6.7%/year	2,030,046,453	Transportation and facilities
112/DN/TDH/2021	Nov. 09, 2021 120 months	6.7%/year	536,000,000	
114/DN/TDH/2021	Nov. 17, 2021 120 months	6.7%/year	2,472,050,000	Transportation and facilities
115/DN/TDH/2021	Nov. 24, 2021 120 months	6.7%/year	298,000,000	
116/DN/TDH/2021	Dec. 07, 2021 120 months	6.7%/year	393,124,698	Transportation
125/DN/TDH/2021	Dec. 23, 2021 60 months	6.7%/year	187,770,620	
128/DN/TDH/2021	Dec. 28, 2021 96 months	6.7%/year	444,945,000	Transportation and facilities
129/DN/TDH/2021	Dec. 28, 2021 120 months	6.7%/year	946,752,000	
114/DN/TDH/2021	Apr. 28, 2022 120 months	7.5%/year	2,472,050,000	Transportation and facilities

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

17. Borrowings and financial lease liabilities (cont.)

(6) Medium and long-term borrowings from Vietcombank - Can Tho Branch are in accordance with the following contracts:
(cont.)

Contract	Date Term	Interest rate (%/year)	Balance	Form of security
61/DN/TDH/2022	Jun. 01, 2022 120 months	7.9%/year	430,000,000	Future machinery and equipment
62/DN/TDH/2022	Jun. 01, 2021 120 months	7.9%/year	1,276,472,700	
85/DN/TDH/2022	Aug. 11, 2022 120 months	8%/year	450,000,000	Transportation and facilities
86/DN/TDH/2022	Aug. 04, 2022 120 months	8%/year	336,500,000	
87/DN/TDH/2022	Aug. 11, 2022 120 months	8%/year	177,525,000	Transportation and facilities
88/DN/TDH/2022	Aug. 11, 2022 120 months	8%/year	258,000,000	
89/DN/TDH/2022	Aug. 11, 2022 120 months	8%/year	242,950,000	Transportation and facilities
133/DN/TDH/2022	Dec. 06, 2022 120 months	10.7%	695,220,000	
134/DN/TDH/2022	Dec. 08, 2022 120 months	10.7%	3,309,480,000	Transportation and facilities
135/DN/TDH/2022	Dec. 14, 2022 120 months	10.7%	633,820,000	
136/DN/TDH/2022	Dec. 08, 2022 120 months	10.7%	537,920,000	Transportation and facilities
29/DN/TDH/2023	Apr. 06, 2023 120 months	10.2%	611,125,000	
135/DN/TL/2023	Nov. 29, 2023 120 months	7.70%	597,375,000	Transportation and facilities
136/DN/TL/2023	Nov. 29, 2023 120 months	7.70%	1,627,312,000	
137/DN/TL/2023	Nov. 29, 2023 120 months	7.70%	2,541,000,000	Transportation and facilities
138/DN/TL/2023	Nov. 29, 2023 120 months	7.70%	2,534,575,000	
139/DN/TL/2023	Nov. 29, 2023 120 months	7.70%	3,339,270,000	Transportation and facilities
140/DN/TL/2023	Nov. 29, 2023 120 months	7.70%	4,727,400,000	
49/DN/TL/2024	Jun. 17, 2024	7.10%	1,588,800,000	Future machinery and equipment

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

17. Borrowings and financial lease liabilities (cont.)

(6) Medium and long-term borrowings from Vietcombank - Can Tho Branch are in accordance with the following contracts:
(cont.)

Contract	Date Term	Interest rate (%/year)	Balance	Form of security
60/DN/TDH/2025	Jun. 23, 2025 120 months	7.10%	3,270,687,000	Transportation and facilities
61/DN/TDH/2025	Jun. 23, 2025 120 months	6.60%	571,288,000	
62/DN/TDH/2025	Jun. 23, 2025 120 months	6.60%	547,912,000	
63/DN/TDH/2025	Jun. 23, 2025 120 months	6.60%	895,384,000	Transportation and facilities
64/DN/TDH/2025	Jun. 23, 2025 120 months	6.60%	767,624,000	
65/DN/TDH/2025	Jun. 23, 2025 120 months	6.60%	4,735,434,000	
170/DN/TL/2025	Oct. 31, 2025	6.50%	690,975,000	Transportation and facilities
175/DN/TL/2025	Oct. 31, 2025	6.50%	282,125,000	
174/DN/TL/2025	Oct. 31, 2025	6.50%	593,850,000	
168/DN/TL/2025	Oct. 31, 2025	6.50%	553,150,000	Transportation and facilities
169/DN/TL/2025	Oct. 31, 2025	6.50%	1,092,425,000	
177/DN/TL/2025	Oct. 31, 2025	6.50%	342,250,000	Transportation and facilities
172/DN/TL/2025	Oct. 31, 2025	6.50%	261,775,000	
171/DN/TL/2025	Oct. 31, 2025	6.50%	577,200,000	Transportation and facilities
176/DN/TL/2025	Oct. 31, 2025	6.50%	636,400,000	
28/DN/TL/2026	Jun. 17, 2026	6.50%	988,000,000	Transportation and facilities
29/DN/TL/2026	Jun. 17, 2026	6.50%	202,000,000	
30/DN/TL/2026	Jun. 17, 2026	6.50%	534,000,000	Transportation and facilities
31/DN/TL/2026	Jun. 17, 2026	6.50%	316,000,000	
32/DN/TL/2026	Jun. 17, 2026	6.50%	3,200,000,000	

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

17. Borrowings and financial lease liabilities (cont.)

(7) Medium and long-term borrowings from BIDV - Can Tho Branch are in accordance with the following contracts:

Contract	Date Term	Interest rate (%/year)	Balance	Form of security
001/2022/447218/HDTD	Aug. 16, 2022	6.83%/year	-	Facilities
002/2022/447218/HDTD	Oct. 10, 2022	7.00%	-	
001/2023/447218/HDTD	Jun. 02, 2023	7.20%	-	Future machinery and equipment
002/2023/447218/HDTD	Jun. 26, 2023	7.70%	-	
003/2023/447218/HDTD	Aug. 11, 2023	7.20%	-	
004/2023/447218/HDTD	Sep. 15, 2023	7.20%	-	Facilities
001/2024/447218/HDTD	Feb. 28, 2024	7.60%	-	Bong Vang Wastewater Treatment Water Plant
11/2024/447218/HDTD	Nov. 06, 2024	8.00%	-	Transportation and facilities
09/2025/447218/HDTD	Sep. 30, 2025	6.50%	-	

(8) Medium and long-term borrowings from Vietinbank - Can Tho Branch are in accordance with the following contracts:

Contract	Date Term	Interest rate (%/year)	Balance	Form of security
01/2025-HDCVDADT/NHCT820-CTN	24/7/2025	6.7%	-	MDC centre
02/2025-HDCVDADT/NHCT820-CTN	31/07/2025	6.7%	-	Transportation
03/2025-HDCVDADT/NHCT820-CTN	22/08/2025	6.7%	-	Machinery and equipment
04/2025-HDCVDADT/NHCT820-CTN	21/08/2025	6.7%	-	
05/2025-HDCVDADT/NHCT820-CTN	28/11/2025	6.7%	3,085,623,412	Facilities
06/2025-HDCVDADT/NHCT820-CTN	28/11/2025	6.7%	1,350,463,903	
07/2025-HDCVDADT/NHCT820-CTN	28/11/2025	6.7%	157,742,058	Facilities
08/2025-HDCVDADT/NHCT820-CTN	28/11/2025	6.7%	982,267,386	
09/2025-HDCVDADT/NHCT820-CTN	22/12/2025	6.7%	988,000,000	Facilities
01/2026-HDCVDADT/NHCT820-CTN	18/06/2026	11.0%	-	

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

17. Borrowings and financial lease liabilities (cont.)

+ At Tra Noc - O Mon Water Supply Joint Stock Company

(9) Borrowings from Vietcombank - West Can Tho are in accordance with the following contracts:

Contract	Date Term	Interest rate (%/year)	Balance	Form of security
28/2025/HDHM-VCBTCT-17/10/2025	Oct. 17, 2025 120 months	6% to 6.8%	2,684,275,435	Water supply system, pipelines, and machinery and equipment
13/2023/HDHM-VCBTCT.KH	Jun. 12, 2023 12 months	7.60%	2,908,300,358	Water supply system, pipelines, and machinery and equipment
31/2020/HDTL-VCBTCT	Sep. 29, 2020 120 months	9.20%	2,222,310,898	Water supply system, pipelines, and machinery and equipment
29/2025/HDHM-VCBTCT	Oct. 17, 2025 120 months	7.20%	9,370,648,293	Tra Noc Water Plant
01/2020-HDDCVHM/NHCT824-CTCAPTNUOCTRANOCO MON	Sep. 30, 2020 12 months	12.50%	945,562,564	Solar power system; pipeline system including D400 cast iron, D300 cast iron, D315HDPE, 200, 168, 144, and 60 PVC in Co Do District

+ At Thot Not Water Supply Joint Stock Company

(10) Borrowings from Vietinbank - Can Tho Branch are in accordance with the following contracts:

Contract	Date Term	Interest rate (%/year)	Balance	Form of security
72/2023-HDCVHM/NHCT 820-CTY CAP NUOC THOT NOT	Jan. 12, 2024 < 6 months	7%/năm	1,112,000,000	Transportation and facilities
12-TN/2025-HDCVDADT/NHCT820-CTY CAP NUOC THOT NOT	84 months from the date of the first disbursement	5,6%/year	1,071,000,000	Assets formed from borrowed capital
131-TN/2025-HDCVDADT/NHCT820	84 months from the date of the first disbursement	5,8%/year	4,389,096,657	Transportation and facilities
154-TN/2025-HDCVDADT/NHCT820	84 months from the date of the first disbursement	5,8%/year	2,181,800,000	Transportation and facilities
28-TN/2026-HDCVDADT/NHCT820	84 months from the date of the first disbursement	9,1%/year	530,000,000	Assets formed from borrowed capital
40-TN/2026-HDCVDADT/NHCT820	84 months from the date of the first disbursement	8,7%/year	2,600,000,000	Assets formed from borrowed capital

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

17. Borrowings and financial lease liabilities (cont.)

(11) Borrowings from Vietcombank - Can Tho Branch are in accordance with the following contracts:

Contract	Date Term	Interest rate (%/year)	Balance	Form of security
03/2021/HDTDDH/VCBTCT-CTY CP CAP NUOC THOT NOT	84 months from the date of the first disbursement	7,6%/year	77,800,000	Assets formed from borrowed capital

18. Provision liability

Salaries provision

Total

Jun. 30, 2026

Jan. 01, 2026

3,311,394,000

9,271,044,000

3,311,394,000

9,271,044,000

19. Owners' equity

a. Comparison schedule for changes in Owner's Equity: See page 38.

b. Details of owners' shareholding

% of shareholding

Jun. 30, 2026

Jan. 01, 2026

+ State-owned capital

51.000%

142,800,000,000

142,800,000,000

+ Binh Duong Water and Environment Corporation - Joint Stock Company

24.643%

69,000,000,000

69,000,000,000

+ Thu Dau Mot Water Joint Stock Company

22.960%

64,299,000,000

64,299,000,000

+ Others (minority)

1.393%

3,901,000,000

3,890,552,319

+ Treasury shares

-

10,447,581

Total

100.00%

280,000,000,000

280,000,000,000

* Number of treasury shares: 0 share

* The value of bonds converted into shares during the period: No occurrence.

c. Capital transactions with owners and distribution of dividends, profits

Quarter 2/2026

Quarter 2/2025

Owners' equity

280,000,000,000

280,000,000,000

At the beginning of the period

280,000,000,000

280,000,000,000

At the end of the period

280,000,000,000

280,000,000,000

Dividends distributed

-

-

d. Shares

Jun. 30, 2026

Jan. 01, 2026

Number of shares registered to be issued

28,000,000

28,000,000

Number of shares issued shares

28,000,000

28,000,000

Ordinary share

28,000,000

28,000,000

Preferred shares

-

-

Number of shares repurchased

-

1,400

Ordinary share

-

1,400

Number of existing shares in issue

28,000,000

27,998,600

Ordinary share

28,000,000

27,998,600

Par value: VND/share.

10,000

10,000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

19. Owners' equity (cont.)

e. Funds	Jun. 30, 2026	Jan. 01, 2026
Investment and development fund	104,316,762,363	94,184,820,745
Total	104,316,762,363	94,184,820,745

* Purpose of appropriating and using funds

Investment and development fund is established from the profit after tax of the enterprise and used for expanding the operating scale or investing further in the enterprise.

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE CONSOLIDATED INCOME STATEMENT

1. Revenue from sale of goods and rendering of services	Quarter 2/2026	Quarter 2/2025
Revenue from water production and sewerage	115,712,038,860	117,541,526,821
Revenue from installation, transfer of materials,...	3,564,717,560	2,835,180,580
Total	119,276,756,420	120,376,707,401
2. Net revenue from sale of goods and rendering of services	Quarter 2/2026	Quarter 2/2025
Net revenue from water production and sewerage	115,712,038,860	117,541,526,821
Net revenue from installation, transfer of materials,...	3,564,717,560	2,835,180,580
Total	119,276,756,420	120,376,707,401
3. Cost of good sold	Quarter 2/2026	Quarter 2/2025
Cost of water production and sewerage	52,580,442,096	59,108,918,326
Cost of installation, transfer of materials,...	2,250,441,857	1,542,742,025
Total	54,830,883,953	60,651,660,351
4. Financial income	Quarter 2/2026	Quarter 2/2025
Interest income from deposits, loans	1,756,557,925	1,041,294,864
Total	1,756,557,925	1,041,294,864
5. Financial expenses	Quarter 2/2026	Quarter 2/2025
Interest expense from banks	4,516,520,462	2,904,534,600
Total	4,516,520,462	2,904,534,600
6. Selling expenses and General and administration expenses	Quarter 2/2026	Quarter 2/2025
a. Selling expenses		
Salaries	4,620,940,979	4,298,996,182
Materials and packaging	6,024,464,191	5,188,310,996
Other expenses	252,841,472	531,139,608
Total	10,898,246,642	10,018,446,786

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

6. Selling expenses and General and administration expenses (cont.)	Quarter 2/2026	Quarter 2/2025
b. General and administration expenses		
Salaries	8,980,065,704	6,272,613,616
Materials, tools and supplies	202,566,405	280,672,438
Office supplies	511,848,760	434,611,291
Depreciation	49,982,844	68,594,154
Taxes, fees and duties	578,739,773	395,086,635
Outside services	339,432,017	282,412,950
Other expenses paid by cash	8,517,456,055	8,789,016,679
Total	19,197,565,954	16,551,059,601
7. Other income	Quarter 2/2026	Quarter 2/2025
Compensation for relocating water supply pipelines	620,577,658	122,929,219
Others	25,284,204	351,910,736
Total	645,861,862	474,839,955
8. Other expenses	Quarter 2/2026	Quarter 2/2025
Support expenses for operations	266,600,000	528,500,000
Social work support expenses	24,500,000	47,000,000
Disposal of fixed assets	-	27,777,778
Others	1,731,552,074	191,575,491
Total	2,022,652,074	794,853,269
9. Costs of production and doing business by factors	Quarter 2/2026	Quarter 2/2025
Raw materials	10,460,829,190	9,834,343,358
Labor cost	28,565,093,971	24,500,245,656
Depreciation and amortization	23,848,793,617	20,927,376,718
Outside services	7,963,602,513	7,019,753,244
Other expenses paid by cash	20,287,050,634	26,671,714,410
Total	91,125,369,925	88,953,433,386
10. Current corporate income tax	Quarter 2/2026	Quarter 2/2025
1. Corporate income tax liabilities calculated on taxable income of current period (*)	6,578,109,533	6,421,998,559
3. Total taxable income in current period	6,578,109,533	6,421,998,559
11. Earnings per share and diluted earnings per share	Quarter 2/2026	Quarter 2/2025
Total accounting profit before tax	19,604,073,299	20,565,457,840
Profit or loss allocated to common shareholders	19,604,073,299	20,565,457,840
Average outstanding ordinary shares	28,000,000	27,998,600
Basic earnings per share	700	735

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

11. Diluted earnings per share	Quarter 2/2026	Quarter 2/2025
Profit or loss allocated to shareholders owning ordinary shares	19,604,073,299	20,565,457,840
Profit or loss allocated to shareholders owning ordinary shares after adjusting dilution factors	19,604,073,299	9,210,291,914
Average outstanding ordinary shares in the period	28,000,000	27,998,600
Average outstanding ordinary shares in the period after adjusting dilution factors	28,000,000	27,998,600
Diluted earnings per share	700	735

(*): The figures for the reward and welfare fund for 2025 have not been approved by the General Meeting of Shareholders. Therefore, the earnings per share and diluted earnings per share are calculated excluding the provision for reward and welfare fund.

(*): There are no factors that cause a reduction in ordinary shares as at June 30, 2026.

12. Objectives and financial risks management policies

Major risks of financial instruments include market risk, credit risk and liquidity risk.

The Board of Management considers the application of management policies for the above risks as follows:

12.1 Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to the changes in market prices. There are three market risks: interest rate risk, foreign exchange risk and other price risks, for example risk of stock price. Financial instruments affected by the market risks include: borrowings and liabilities, deposits, available-for-sale investments.

The following sensibility analysis relates to the financial position of the Company as at June 30, 2026 and December 31, 2025.

The sensitivity analysis has been prepared on the basis that the amount of net debt, the ratio of fixed to floating interest rates of the debt and the proportion of financial instruments in foreign currencies are all constant.

When calculating the sensibility analysis, the Board of Management assumes that the sensibility of available-for-sale liability in the balance sheet and related items in the income statement is affected by changes in the assumption of corresponding market risks. This analysis is based on the financial assets and liabilities that the Company held as at June 30, 2026 and December 31, 2025.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to the changes in market prices. Market risks due to change in interest rate of the Company mainly relate to: borrowings and liabilities, cash and short-term deposits.

The Company manages the interest rate risk by analyzing the competition status in the market in order to apply the interest rate that brings benefits to the Company and still in the limit of its risk management.

Sensibility to interest rate

The Company does not analyze the sensibility to the interest rate since change in the interest rate at the reporting date is insignificant.

12.2. Credit risk

Credit risk is the risk due to the uncertainty in a counterparty's ability to meet its obligations causing the financial loss. The Company bears credit risks from production and doing business activities (mainly trade receivables) and from its financial activities including deposits and other financial instruments.

Trade receivables

The Company minimizes credit risk by only dealing with financially sound entities. The Company regularly monitors receivables closely to urge collection. On this basis, and the Company's receivables are related to many different customers, so credit risk is not concentrated on a certain customer.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

12.2. Credit risk (cont.)

Deposit

The Company mainly maintains deposits in big and prestigious banks in Vietnam. The Company realized that the concentration level of credit risk to deposits is low.

The Board of Management of the Company has assessed that most financial assets are not overdue and impaired since these financial assets relate to prestigious customers who have good liquidity capacity. The financial assets which are devalued have been fully provided.

	Không quá hạn không bị suy giảm	Overdue	
		Not impaired	Impaired
Jun. 30, 2026			
Over 181 days	-	-	1,982,283,170
Total book value	6,789,522,604	-	1,982,283,170
Net value	6,789,522,604	-	1,982,283,170
Jan. 01, 2026			
Over 181 days	-	-	1,958,846,033
Total book value	-	-	1,958,846,033
Net value	-	-	1,958,846,033

12.3 Liquidity risk

Liquidity risk is the risk that arises from the difficulty in fulfilling financial obligations due to lack of capital. The liquidity risk of the Company mainly arises from difference of maturity of the financial assets and liabilities.

The Company supervises liquidity risk by maintaining an amount of cash, cash equivalents and borrowings from banks at the level that the Board of Management considers as sufficient to satisfy the Company's activities and minimize influences of changes in cash flows.

The following table summarizes liquidity deadline of the Company's financial liabilities on the basis of estimated payments in accordance with contract which are not discounted:

	Under 1 year	From 1-5 years	Over 5 years	Total
Jun. 30, 2026				
Borrowings and liabilities	92,885,585,715	116,022,980,511	40,971,578,811	249,880,145,037
Trade payables	12,106,487,160	-	-	12,106,487,160
Other payables and accrued expenses	3,472,863,980	481,866,383	-	3,954,730,363
	108,464,936,855	116,504,846,894	40,971,578,811	265,941,362,560
Jan. 01, 2026				
Borrowings and liabilities	101,666,876,499	102,389,932,597	52,543,000,313	256,599,809,409
Trade payables	16,444,623,794	-	-	16,444,623,794
Other payables and accrued expenses	10,691,557,524	481,866,383	-	11,173,423,907
Total	128,803,057,817	102,871,798,980	52,543,000,313	284,217,857,110

The Company is able to access capital sources and with regards to due borrowings within 12 months, the Company may continue to be lent by its current creditors.

Secured assets

The Company pledged part of tangible fixed assets and future tangible fixed assets of Can Tho Water Supply - Sewerage Joint Stock Company, Tra Noc - O Mon Water Supply Joint Stock Company, Thot Not Water Supply Joint Stock Company as security for short-term and long-term borrowings from banks (See Notes 17 - Borrowings and financial leasing liability).

The Company does not hold any secured assets of the third party as at June 30, 2025 and December 31, 2025.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

13. Financial assets and liabilities: See page 39.

The book value of financial assets and financial liabilities is stated at the value that the financial instruments are convertible in present transaction among partners, except for compulsory sale or disposal.

The Company uses the following methods and assumptions to estimate the fair value:

The book value of cash on hand and bank deposits, trade receivables, trade payables and other short-term liabilities is equivalent to the book value of these items because these instruments are in short-term.

Except for the above-mentioned items, the fair value of long-term financial assets and financial liabilities has not been valued and determined officially as at June 30, 2026 and December 31, 2025. However, the Board of Management has assessed that the fair value of these financial assets and liabilities is not significantly different from the book value at the fiscal year end.

VIII. OTHER INFORMATION**1. Contingent liabilities, commitments and other information**

The Company commits that there are no contingent liabilities, commitments, or other financial information arising after the end of the accounting period that would require adjustments or disclosures in the financial statements.

2. Subsequent events

There are no significant events since the year end that need to be adjusted or noted in the consolidated financial statements.

3. Related party transactions

Transactions and balances with related parties in the period are as follows:

Income of key members

			Quarter 2/2026	Quarter 2/2025
Key members	Key members	Remuneration, salaries and bonus	4,221,784,436	2,734,586,447
Total			4,221,784,436	2,734,586,447

4. Presentation of segment asset, revenue and operating result

The company primarily operates in the production and consumption of water, with the majority of its revenue generated within Can Tho City. The Board of Management defines there is no significant difference in risks and economic benefits between business segments and geographical areas. Therefore, the company does not present segment reporting.

5. Information on going-concern operation: The Company will continue its operation in the future.

PREPARER



PHAN THI PHUNG

CHIEF ACCOUNTANT



DIEP TON KIEN



NGUYEN TUNG NGUYEN

CAN THO WATER SUPPLY AND SEWERAGE JOINT STOCK COMPANY AND ITS SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

6. Doubtful debts

	Jun. 30, 2026		Debtors	Jan. 01, 2026	
	Original value	Recoverable amount		Original value	Recoverable amount
- Total overdue or undue receivables and loans that are unlikely to recover	2,082,826,270	94,391,570		2,059,389,133	63,582,694
Technology Development of Construction Joint Stock Company	320,534,195	-	Debt overdue more than 4 years	320,534,195	-
Thuan Thanh Construction Limited Liability Company	360,863,000	-	Debt overdue more than 3 years	360,863,000	-
Others	1,401,429,075	94,391,570	Debt overdue more than 3 years	1,377,991,938	63,582,694

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from Apr. 01, 2026 to Jun. 30, 2026**Unit: VND*

V.8. Tangible fixed assets	Buildings & structures	Machinery & equipment	Transportation & facilities	Office equipment	Total
Items					
Original cost					
Opening balance	324,557,584,960	198,776,039,692	833,955,725,429	31,929,468,946	1,389,218,819,027
New purchases	715,270,370	7,963,667,592	-	-	8,678,937,962
Transfers from construction in progress	4,399,988,697	391,618,071	28,645,616,674	-	33,437,223,442
Disposal, sale	-	-	-	-	-
Other decreases	-	-	-	-	-
Closing balance	329,672,844,027	207,131,325,355	862,601,342,103	31,929,468,946	1,431,334,980,431
Accumulated depreciation					
Opening balance	229,858,120,389	139,633,213,566	364,251,284,252	8,159,141,675	741,901,759,882
Charge for the period	8,521,415,632	7,089,196,535	31,342,822,959	571,616,784	47,525,051,910
Disposal, sale	-	-	-	-	-
Other decreases	-	-	-	-	-
Closing balance	238,379,536,021	146,722,410,101	395,594,107,211	8,730,758,459	789,426,811,792
Net book value					
Opening balance	94,699,464,571	59,142,826,126	469,704,441,177	23,770,327,271	647,317,059,145
Closing balance	91,293,308,006	60,408,915,254	467,007,234,892	23,198,710,487	641,908,168,639

* Ending net book value of tangible fixed assets pledged/mortgaged as loan security: VND 391,524,685,941.

* Ending original costs of tangible fixed assets—fully depreciated but still in use: VND 279,388,474,293.



NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

Unit: VND

V.19. Owners' equity

a. Comparison schedule for changes in Owner's Equity

Items	Owner's capital	Share premium	Owners' other capital	Treasury share	Investment and Development Fund	Other funds	Undistributed profit	Non-controlling interests	Total
Balance as at Jan. 01, 2025	280,000,000,000	6,856,205,581	47,517,488,290	(10,447,685)	68,032,867,521	276,000,000	92,997,187,849	73,231,405,150	568,900,706,706
Profit	-	-	-	-	-	-	74,033,653,758	14,649,169,532	88,682,823,290
Provision for funds	-	-	-	-	29,416,457,387	-	(29,416,457,387)	-	-
Provision for the reward and welfare fund in 2024							(7,113,330,701)	(842,859,334)	(7,956,190,035)
Assets formed from the development investment fund	-	-	3,264,542,434	-	(3,264,542,434)		-	-	-
Capital source for basic construction investment		-	-	-	-	(276,000,000)	-	-	276,000,000
Dividend distributed	-	-	-	-	-		(39,198,040,000)	(8,413,704,894)	(47,611,744,894)
Capital increase		-	7,697,232,400		-		(7,697,232,400)	856,730,000	-
Other increases/ (decreases)	-	-	-	-	38,271	-	197,544	(38,271)	197,544
Balance as at Dec. 31, 2025	280,000,000,000	6,856,205,581	58,479,263,124	(10,447,685)	94,184,820,745	-	83,605,978,663	79,480,702,183	602,596,522,611
Balance as at Jan. 01, 2026	280,000,000,000	6,856,205,581	58,479,263,124	(10,447,685)	94,184,820,745	-	83,605,978,663	79,480,702,183	602,596,522,611
Profit	-	-	-	-	-	-	39,943,839,153	7,557,970,404	47,501,809,557
Provision for funds	-	-	-	-	10,131,948,653	-	(10,131,948,653)	-	-
Sale of treasury shares	-	15,126,571	-	9,800,000	-	-	-	-	24,926,571
Provision for the reward and welfare fund in 2025	-	-	-	-	-	-	(2,379,387,042)	(1,044,749,315)	(3,424,136,357)
Dividend distributed	-	-	-	-	-	-	-	(9,364,758,819)	(9,364,758,819)
Increase/(Decrease) due to changes in contributed capital value	-	-	-	-	-	-	-	-	-
Other increases/ (decreases)	-		(6,843)	-	(7,035)	-	8,712,702	9,445	8,708,269
Balance as at Jun. 30, 2026	280,000,000,000	6,871,332,152	58,479,256,281	(647,685)	104,316,762,363	-	111,047,194,823	76,629,173,898	637,343,071,832

CAN THO WATER SUPPLY AND SEWERAGE JOINT STOCK COMPANY AND ITS SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from Apr. 01, 2026 to Jun. 30, 2026

VI.13 Financial assets and financial liabilities

The following table specifies book value and fair value of the financial instruments presented in the financial statements.

	Book value				Fair value
	Jun. 30, 2026		Jan. 01, 2026		Jun. 30, 2026
	Giá trị	Dự phòng	Giá trị	Dự phòng	
Financial assets					
- Held-to-maturity investments	64,034,253,425	-	42,861,929,370	-	64,034,253,425
- Trade receivables	8,612,885,739	(1,823,363,135)	18,418,660,226	(1,708,421,888)	6,789,522,604
- Other receivables	1,509,006,355	(165,071,565)	895,263,582	(165,071,565)	1,343,934,790
- Cash and cash equivalents	45,412,833,024	-	68,069,790,060	-	45,412,833,024
TOTAL	119,572,441,816	(1,988,434,700)	130,245,643,238	(1,873,493,453)	117,584,007,116
Financial liabilities					
- Borrowings and liabilities	249,880,145,037	-	256,599,809,409	-	249,880,145,037
- Trade payables	12,106,487,160	-	16,444,623,794	-	12,106,487,160
- Accrued expenses	2,469,514,015	-	2,102,185,605	-	2,469,514,015
- Other payables	1,485,216,348	-	9,071,238,302	-	1,485,216,348
TOTAL	265,941,362,560	-	284,217,857,110	-	265,941,362,560