Form No. 01-A

AN GIANG POWER AND WATER SUPPLY JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM**
No.: 37/CTCPĐN-CBTT	**Independence – Freedom – Happiness**
	An Giang, August 14, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market, An Giang Power and Water Supply Joint Stock Company hereby discloses its interim financial statements (first 6 months) for the year 2026 to the Hanoi Stock Exchange as follows:

1. **Name of organization:**

- Stock code: DNA
- Address: 821 Tran Hung Dao Street - Binh Duc Ward - An Giang
- Telephone/Tel: 0296.3856100 Fax: 0296.3857800
- Email: thaongoc5ag@gmail.com.Website: www.diennuocag.com.vn.

2. Content of disclosed information:

- Interim financial statements (first 6 months) of 2026

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

☐ Consolidated financial statements (for listed organizations with subsidiaries)

☑Combined financial statements (listed company with subordinate accounting units that have separate accounting systems);

- Cases requiring an explanation of reasons:

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

☐ Yes No☑

Explanation document in case of 'Yes':

☐ Yes No☑

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

☐ Yes No☑

Explanation document in case of 'Yes':

☐ Yes No☑

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

☐ Yes No☑

Explanation document in case of 'Yes':

☐ Yes No☑

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

☐ Yes No☑

Explanation document in case of 'Yes':

☐ Yes No☑

This information has been disclosed on the company's website on: 14/8/2026 at the link www.diennuocag.com.vn (Investor Relations section).

Representative of the organization
Legal Representative/Authorized Person for Information Disclosure
(Signature, full name, title, and seal)

Attached documents:
- Financial statements.......

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

CHỦ TỊCH HĐQT

Lương Văn Bé

CÔNG TY CP ĐIỆN NƯỚC AN GIANG

Digitally signed by CÔNG TY CP ĐIỆN NƯỚC AN GIANG
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INTERIM FINANCIAL STATEMENTS

FOR THE FIRST 6 MONTHS
OF THE FISCAL YEAR ENDING 31 DECEMBER 2026

AN GIANG POWER AND WATER SUPPLY JOINT STOCK COMPANY

CONTENTS

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GENERAL INFORMATION

Corporate information

An Giang Power and Water Supply Joint Stock Company (hereinafter referred to as the "Company") is a business that was privatized from the state-owned An Giang Power and Water Supply Company pursuant to Decision No. 1424/QĐ-UBND dated 04 August 2010, issued by the An Giang Provincial People's Committee. The Company has been operating under Business Registration Certificate No. 1600249791, initially registered on 28 March 2011, and 9th amended on 29 July 2025, and the Confirmation of Changes to Enterprise Registration Contents dated 13 July 2026 issued by the An Giang Provincial Department of Finance.

The Company's business activities are: Transmission and distribution of electricity; Extraction, treatment and supply of water; Production of bottled mineral water and purified water; Trading of electrical and water supply materials and equipment.

Head office

- Address : No. 821 Tran Hung Dao, Group 13, Binh Thoi 1 Quarter, Binh Duc Ward, An Giang Province, Vietnam
- Tel : 0296.3856100
- Fax : 0296.3857800

The Company has the following affiliates:

Affiliate	Address
Branch of An Giang Power and Water Supply Joint Stock Company - Cho Moi District Electricity and Water Enterprise	Long Hoa Hamlet, Cho Moi Commune, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Chau Thanh District Electricity and Water Enterprise	No. 346 Highway 91, Hoa Long 4 Hamlet, An Chau Commune, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Chau Phu District Electricity and Water Enterprise	No. 169 Highway 91, Vinh Phu Hamlet, Vinh Thanh Trung Commune, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Tan Chau Town Electricity and Water Enterprise	Provincial Road 954, Long Hung 2 Quarter, Tan Chau Ward, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Phu Tan District Electricity and Water Enterprise	Thuong 3 Hamlet, Phu Tan Commune, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Tinh Bien Town Electricity and Water Enterprise	Hoa Hung Quarter, Thoi Son Ward, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Thoai Son District Electricity and Water Enterprise	Bac Son Hamlet, Thoai Son Commune, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Long Xuyen City Water Supply Enterprise	No. 1244 Tran Hung Dao Street, Long Xuyen Ward, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Chau Doc City Electricity and Water Enterprise	No. 64 Cu Tri Street, Vinh Phu Quarter, Chau Doc Ward, An Giang Province, Vietnam
Branch of An Giang Power and Water	To Thuy Hamlet, Tri Ton Commune, An Giang

Supply Joint Stock Company - Tri Ton District Electricity and Water Enterprise	Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - An Phu District Electricity and Water Enterprise	No. 4004 Bach Dang Street, An Hung Hamlet, An Phu Commune, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Electricity and Water Construction and Installation Enterprise	No. 632 Tran Hung Dao Street, Binh Duc 1 Quarter, Binh Duc Ward, An Giang Province, Vietnam

Board of Directors

The members of the Board of Directors during the period and up to the date of this report include:

Full Name	Position	
Mr. Luong Van Ba	Chairman	Reappointed on 29 June 2026
Mr. Le Viet Anh	Member	Reappointed on 29 June 2026
Mr. Le Thanh Buu	Member	Reappointed on 29 June 2026
Mr. Lam Thanh Quang	Member	Reappointed on 29 June 2026
Mr. Tran Nhat Tri	Member	Reappointed on 29 June 2026
Mr. Nguyen Tuan Huy	Member	Reappointed on 29 June 2026
Mr. Truong Van Nghiem	Member	Reappointed on 29 June 2026

Supervisory Board

The members of the Supervisory Board during the period and up to the date of this report include:

Full Name	Position	
Ms. Nguyen Thi Ngoc Chau	Head of the Board	Reappointed on 29 June 2026
Mr. Chau Minh Tu	Member	Reappointed on 29 June 2026
Mr. Tran Le Minh Hoan	Member	Reappointed on 29 June 2026

Board of Management

The members of the Management during the period and as of the date of this report include:

Full Name	Position	
Mr. Le Viet Anh	General Director	Reappointed on 29 June 2021
Mr. Tran Nhat Tri	Deputy General Director	Reappointed on 29 June 2021
Mr. Truong Van Nghiem	Deputy General Director	Appointed on 24 February 2022
Mr. Huynh Lam	Deputy General Director	Appointed on 01 August 2024 Resigned on 01 July 2026
Mr. Nguyen Ngoc Chau	Deputy General Director	Appointed on 29 October 2025
Mr. Pham Cao Tri	Chief Accountant	Appointed on 07 January 2023

Legal Representative

The legal representative of the Company during the period and up to the date of this report is Mr. Luong Van Ba - Chairman.

Auditor

A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.

STATEMENT OF CHAIRMAN AND THE BOARD OF MANAGEMENT

The Chairman and the Board of Manangement of An Giang Power and Water Supply Joint Stock Company (hereinafter referred to as the "Company") hereby submits its report together with the Interim Financial Statements for the first 06 months of the fiscal year ending 31 December 2026.

Responsibility of the Chairman and the Board of Manangement
The Chairman and the Board of Manangement is responsible for the preparation of the Interim Financial Statements that give a true and fair view of the Company's financial position, the financial performance and cash flows for the period. In order to prepare these Interim Financial Statements, The Chairman and the Board of Manangement must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- State whether applicable accounting standards have been followed or not, and all the differences subject to any material departures are disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements of the Company on a going-concern basis unless it is inappropriate to presume that the Company will continue in business;
- Design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Interim Financial Statements.

The Chairman and the Board of Manangement hereby ensures that all the proper accounting books of the Company have been fully recorded that disclose with reasonable accuracy at any time the financial position of the Company, and that all the accounting books have been prepared in accordance with the applicable Accounting System. The Chairman and the Board of Manangement is also responsible for safeguarding the Company's assets and consequently has taken appropriate measures to prevent and detect fraud and other irregularities.

The Chairman and the Board of Manangement hereby confirms that the Company has complied with the aforementioned requirements in preparation of the Interim Financial Statements.

Statement of the Chairman and the Board of Manangement
In the opinion of the Chairman and the Board of Manangement, the Interim financial statements give a true and fair view of the Company's financial position as of 30 June 2026, and of its financial performance and cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with Vietnamese Accounting Standards, The Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements.

For and on behalf of the Board of Management,

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

Luong Van Ba
Chairman

Date: 12 August 2026

A&C AUDITING AND CONSULTING CO., LTD.

Ho Chi Minh Head Office : 02 Truong Son St., Tan Son Hoa Ward, Ho Chi Minh City, Vietnam Tel: +84 (028) 3547 2972 kttv@a-c.com.vn
Hanoi Branch : 40 Giang Vo St., Giang Vo Ward, Ha Noi City, Vietnam Tel: +84 (024) 3736 7879 kttv.hn@a-c.com.vn
Central Region Branch : Lot STH 06A.01, Road 13, Le Hong Phong II Urban Area, Nam Nha Trang Ward, Khanh Hoa Province, Vietnam Tel: +84 (0258) 246 5151 kttv.nt@a-c.com.vn
Southwest Branch : 15-13 Vo Nguyen Giap St., Hung Phu Ward, Can Tho City, Vietnam Tel: +84 (0292) 376 4995 kttv.ct@a-c.com.vn

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www.a-c.com.vn

No.: 4.0271/26/TC-AC

REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION

To: **SHAREHOLDERS, THE BOARD OF DIRECTORS, AND THE BOARD OF MANAGEMENT**
AN GIANG POWER AND WATER SUPPLY JOINT STOCK COMPANY

We have reviewed the accompanying Interim Financial Statements of An Giang Power and Water Supply Joint Stock Company (hereinafter referred to as "the Company"), which were prepared on 12 August 2026, from page 06 to page 45, including the Interim Statement of Financial Position as of 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026, and the Notes to the Interim Financial Statements.

Responsibility of the Chairman and the Board of Manangement

The Chairman and the Board of Manangement of the Company is responsible for the preparation, true and fair presentation of Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements, and is responsible for such internal control as the Company's Chairman and the Board of Manangement determines necessary to enable the preparation and presentation of the Interim Financial Statements to be free from material misstatement due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We have conducted the review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review on interim financial information performed by independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not give a true and fair view, in all material respects, of the financial position of An Giang Power and Water Supply Joint Stock Company as of 30 June 2026, its financial performance and its cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements.

A&C Auditing and Consulting Co., Ltd.
Southwest Branch

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN A&C CHI NHÁNH TÂY NAM BỘ

Nguyen Huu Danh - Partner
Audit Practice Registration Certificate No.: 1242-2023-008-1
Authorized Signatory

Can Tho City, 12 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As of 30 June 2026

Unit: VND

	ITEMS	Code	Note	Ending balance	Beginning balance
A -	**CURRENT ASSETS**	**100**		**574.026.629.770**	**500.104.523.198**
I.	**Cash and cash equivalents**	**110**	V.1	**178.038.439.562**	**161.673.624.329**
1.	Cash	111		128.038.439.562	161.673.624.329
2.	Cash equivalents	112		50.000.000.000	-
II.	**Short-term financial investments**	**120**		**35.340.000.000**	**35.340.000.000**
1.	Trading securities	121		-	-
2.	Provisions for devaluation of trading securities	122		-	-
3.	Short-term held-to-maturity investments	123	V.2a	35.340.000.000	35.340.000.000
4.	Provisions for impairment of short-term held-to-maturity investments	124		-	-
5.	Other short-term investments	125		-	-
6.	Provisions for impairment of other short-term investments	126		-	-
III.	**Short-term receivables**	**130**		**279.430.502.999**	**232.443.889.776**
1.	Short-term trade receivables	131	V.3	264.897.883.910	221.414.068.745
2.	Short-term advances to suppliers	132	V.4	9.168.360.440	4.962.493.794
3.	Short-term intra-company receivables	133		-	-
4.	Receivables from construction contracts under percentage of completion r	134		-	-
5.	Other short-term receivables	135	V.5a	6.692.816.120	7.395.884.708
6.	Allowance for short-term doubtful debts	136	V.6	(1.328.557.471)	(1.328.557.471)
7.	Shortage of assets awaiting resolution	137		-	-
IV.	**Inventories**	**140**		**43.563.672.526**	**43.635.622.879**
1.	Inventories	141	V.7	43.563.672.526	43.635.622.879
2.	Allowance for devaluation of inventories	142		-	-
V.	**Current biological assets**	**150**		**-**	**-**
1.	Short-term livestock intended for one-time harvest	151		-	-
2.	Short-term seasonal or one-time harvest crops	152		-	-
3.	Provisions for impairment of current biological assets	153		-	-
VI.	**Other current assets**	**160**		**37.654.014.683**	**27.011.386.214**
1.	Short-term deferred expenses	161	V.8a	37.654.014.683	27.011.386.214
2.	Deductible VAT	162		-	-
3.	Taxes and other receivables from the State	163		-	-
4.	Trading Government bonds	164		-	-
5.	Other current assets	165		-	-

	ITEMS	Code	Note	Ending balance	Beginning balance
B -	**NON-CURRENT ASSETS**	**200**		**1.143.639.115.835**	**1.152.862.130.309**
I.	**Long-term receivables**	**210**		**1.654.782.344**	**-**
1.	Long-term trade receivables	211		-	-
2.	Long-term advances to suppliers	212		-	-
3.	Working capital in affiliates	213		-	-
4.	Long-term intra-company receivables	214		-	-
5.	Other long-term receivables	215	V.5b	1.654.782.344	-
6.	Allowance for long-term doubtful debts	216		-	-
II.	**Fixed assets**	**220**		**969.630.082.081**	**976.396.116.122**
1.	Tangible fixed assets	221	V.9	951.881.566.030	959.374.007.661
-	*Historical cost*	*222*		*2.307.831.045.274*	*2.265.807.675.421*
-	*Accumulated depreciation*	*223*		*(1.355.949.479.244)*	*(1.306.433.667.760)*
2.	Financial leased assets	224		-	-
-	*Historical cost*	*225*		-	-
-	*Accumulated depreciation*	*226*		-	-
3.	Intangible fixed assets	227	V.10	17.748.516.051	17.022.108.461
-	*Initial cost*	*228*		*19.645.417.427*	*18.761.191.827*
-	*Accumulated amortization*	*229*		*(1.896.901.376)*	*(1.739.083.366)*
III.	**Non-current biological assets**	**230**		**-**	**-**
1.	Bearer animals	231		-	-
a)	Immature bearer animals	232		-	-
b)	Mature bearer animals	233		-	-
-	*Historical cost*	*234*		-	-
-	*Accumulated depreciation*	*235*		-	-
2.	Long-term livestock intended for one-time harvest	236		-	-
3.	Long-term seasonal or one-time harvest crops	237		-	-
4.	Provisions for impairment of non-current biological assets	238		-	-
IV.	**Investment property**	**240**		**-**	**-**
-	Historical cost	241		-	-
-	Accumulated depreciation	242		-	-
V.	**Non-current assets in process**	**250**		**31.424.149.654**	**30.671.821.281**
1.	Long-term work in process	251		-	-
2.	Construction in progress	252	V.11	31.424.149.654	30.671.821.281
VI.	**Long-term financial investments**	**260**		**6.584.040.000**	**3.584.040.000**
1.	Investments in subsidiaries	261		-	-
2.	Investments in joint ventures and associates	262		-	-
3.	Equity investments in other entities	263	V.2b	84.040.000	84.040.000
4.	Provisions for impairment of long-term investments in other entities	264		-	-
5	Long-term held-to-maturity investments	265	V.2a	6.500.000.000	3.500.000.000
6.	Provisions for impairment of long-term held-to-maturity investments	266		-	-
VII.	**Other non-current assets**	**270**		**134.346.061.756**	**142.210.152.906**
1.	Long-term deferred expenses	271	V.8b	134.346.061.756	142.210.152.906
2.	Deferred income tax assets	272		-	-
3.	Long-term components and spare parts	273		-	-
4.	Other non-current assets	274		-	-
	TOTAL ASSETS	**280**		**1.717.665.745.605**	**1.652.966.653.507**

	ITEMS	Code	Note	Ending balance	Beginning balance
C -	**LIABILITIES**	**300**		**861.534.743.819**	**787.513.582.634**
I.	**Current liabilities**	**310**		**496.927.860.798**	**478.028.101.281**
1.	Short-term trade payables	311	V.12	202.353.440.778	174.028.127.139
2.	Short-term advances from customers	312	V.13	830.775.220	302.801.182
3.	Payables for dividends and profit distributions	313	V.14	84.874.404.475	400.715.425
4.	Short-term taxes and amounts payable to the State budget	314	V.15	31.103.103.621	43.791.004.095
5.	Payables to employees	315	V.16	40.414.030.725	43.288.672.481
6.	Short-term accrued expenses	316	V.17	928.437.213	559.441.120
7.	Short-term intra-company payables	317		-	-
8.	Short-term payables relating to construction contracts under percentage of	318		-	-
9.	Short-term deferred revenue	319		-	-
10.	Other short-term payables	320	V.18a	35.379.870.436	80.794.159.658
11.	Short-term borrowings and financial lease liabilities	321	V.19a	68.113.364.052	96.692.809.875
12.	Provisions for short-term payables	322		-	-
13.	Bonus and welfare fund	323	V.20	32.930.434.278	38.170.370.306
14.	Price stabilization fund	324		-	-
15.	Trading Government bonds	325		-	-
II.	**Non-current liabilities**	**330**		**364.606.883.021**	**309.485.481.353**
1.	Long-term trade payables	331		-	-
2.	Long-term advances from customers	332		-	-
3.	Long-term taxes and amounts payable to the State budget	333		-	
4.	Long-term accrued expenses	334		-	-
5.	Intra-company payables for working capital	335		-	-
6.	Long-term intra-company payables	336		-	-
7.	Long-term deferred revenue	337		-	-
8.	Other long-term payables	338	V.18b	106.203.670.048	107.203.670.048
9.	Long-term borrowings and financial lease liabilities	339	V.19b	241.930.164.685	186.479.254.241
10.	Convertible bonds	340		-	-
11.	Preferred shares	341		-	-
12.	Deferred income tax liability	342	V.21	16.473.048.288	15.802.557.064
13.	Provisions for long-term payables	343		-	-
14.	Science and technology development fund	344		-	-

Interim Statement of Financial Position (cont.)

	ITEMS	Code	Note	Ending balance	Beginning balance
D -	**OWNER'S EQUITY**	**400**		**856.131.001.786**	**865.453.070.873**
1.	Owner's capital	411	V.22	563.295.670.000	563.295.670.000
-	*Ordinary shares with voting rights*	*411a*		*563.295.670.000*	*563.295.670.000*
-	*Preferred shares*	*411b*		-	-
2.	Share premiums	412		-	-
3.	Bond conversion options	413		-	-
4.	Other owner's capital	414		-	-
5.	Share repurchases	415		-	-
6.	Differences upon asset revaluation	416		-	-
7.	Foreign exchange differences	417		-	-
8.	Investment and development fund	418	V.22	194.720.612.838	180.970.612.838
9.	Other equity funds	419		-	-
10.	Retained profit	420	V.22	98.114.718.948	121.186.788.035
-	*Retained profit to the end of the previous period*	*420a*		*36.692.437.535*	*121.186.788.035*
-	*Retained profit for the current period*	*420b*		*61.422.281.413*	-
	TOTAL LIABILITIES AND OWNER'S EQUITY	**440**		**1.717.665.745.605**	**1.652.966.653.507**

Approved on 12 August 2026

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

Duong Quoc Quan	**Pham Cao Tri**	**Luong Van Ba**
Preparer	**Chief Accountant**	**Legal Representative**

This statement should be read in conjunction with the Notes to the Interim Financial Statements

INTERIM INCOME STATEMENT

(Full form)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS		Code	Note	Accumulated from the beginning of the year Current year	 Previous year
1.	Revenue from sales of goods and provisions of services	01	VI.1	1.523.519.725.875	1.395.095.728.311
2.	Revenue deductions	02		-	-
3.	Net revenue from sales of goods and provisions of services	10		1.523.519.725.875	1.395.095.728.311
4.	Cost of sales	11	VI.2	1.220.395.736.623	1.114.234.112.236
5.	Gross profit from sales of goods and provisions of services	20		303.123.989.252	280.861.616.075
6.	Gain/loss on disposal, liquidation of investment properties	21		-	-
7.	Financial income	22	VI.3	951.708.858	852.264.609
8.	Financial expenses	23	VI.4	13.295.871.550	9.205.993.537
	In which: Interest expenses	24		13.295.871.550	9.205.993.537
9.	Selling expenses	25	VI.5	103.748.723.602	100.288.399.746
10.	General and administrative expenses	26	VI.6	62.788.705.254	58.185.414.566
11.	Net operating profit	30		124.242.397.704	114.034.072.835
12.	Other income	31	VI.7	7.189.031.032	11.527.421.096
13.	Other expenses	32	VI.8	4.467.335.697	4.286.969.413
14.	Other profit	40		2.721.695.335	7.240.451.683
15.	Total accounting profit before tax	50		126.964.093.039	121.274.524.518
16.	Current income tax	51	V.15	24.718.320.402	21.757.519.350
17.	Deferred income tax	52	VI.9	670.491.224	2.496.275.337
18.	Profit after tax	60		101.575.281.413	97.020.729.831
19.	Basic earnings per share	70	VI.10	1.335	1.388
20.	Diluted earnings per share	71	VI.10	1.335	1.388

Approved on 12 August 2026

M.S.D.N: 16002497... C.T.C.P CÔNG TY CP ĐIỆN NƯỚC AN GIANG TỈNH AN GIANG

Duong Quoc Quan Preparer	Pham Cao Tri Chief Accountant	Luong Van Ba Legal Representative

This statement should be read in conjunction with the Notes to the Interim Financial Statements

INTERIM CASH FLOW STATEMENT

(Full form)
(Indirect method)
For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year - Current year	Accumulated from the beginning of the year - Previous year
I.	**Cash flows from operating activities**				
1.	***Profit/loss before tax***	***01***		***126.964.093.039***	***121.274.524.518***
2.	***Adjustments for:***				
-	Depreciation/Amortization of fixed assets and investment properties	02	V.9, V.10	54.776.811.029	52.735.632.132
-	Provisions and allowances	03		-	-
-	Exchange gain/loss due to revaluation of monetary items in foreign currencies	04		-	-
-	Gain/loss from investing and financing activities	05	VI.3	(839.538.055)	(778.138.055)
-	Borrowing costs	06	VI.4	13.295.871.550	9.205.993.537
-	Other adjustments	07		-	-
3.	***Operating profit/loss before movements in working capital***	***08***		***194.197.237.563***	***182.438.012.132***
-	Increase/decrease of receivables	09		(47.253.318.702)	(80.381.035.661)
-	Increase/decrease of inventories	10		1.217.759.131	(5.182.941.053)
-	Increase/decrease of payables	11		(16.921.179.059)	31.005.864.227
-	Increase/decrease of deferred expenses	12		(2.778.537.319)	(8.898.281.485)
-	Increase/decrease of trading securities	13		-	-
-	Interest expenses paid	14	V.17, V.18a, VI.4	(12.926.875.457)	(10.379.367.729)
-	Corporate income tax paid	15	V.15	(39.293.344.911)	(33.383.614.669)
-	Other cash inflows	16	V.20	55.040.000	14.040.000
-	Other cash outflows	17	V.20	(31.697.976.028)	(19.338.684.820)
	Net cash flows generated from/(used in) operating activities	***20***		***44.598.805.218***	***55.893.990.942***
II.	**Cash flows from investing activities**				
1.	Purchases and construction of fixed assets and other non-current assets	21	V.4, V.9, V.10, V.11, V.12	(52.804.793.156)	(51.989.343.464)
2.	Proceeds from disposals of fixed assets and other non-current assets	22		-	-
3.	Cash outflow for lending, buying debt instruments of other entities	23		(10.000.000.000)	(7.000.000.000)
4.	Cash recovered from lending, selling debt instruments of other entities	24		7.000.000.000	17.000.000.000
5.	Equity investments in other entities	25		-	-
6.	Cash recovered from equity investments in other entities	26		-	-
7.	Interest earned, dividends and profits received	27	V.5a, VI.3	720.000.000	742.684.932
	Net cash flows generated from/(used in) investing activities	***30***		***(55.084.793.156)***	***(41.246.658.532)***

ITEMS	Code	Note	Accumulated from the beginning of the year Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from share issue and owners' contributed capital	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33	V.19a, b	98.913.663.168	81.526.196.148
4. Repayment for borrowing principal	34	V.19a	(72.042.198.547)	(60.073.385.932)
5. Payment for financial lease principal	35		-	-
6. Dividends and profit paid to the owners	36	V.14, V.22d	(20.661.450)	(14.046.225)
Net cash flows generated from/(used in) financing activities	***40***		***26.850.803.171***	***21.438.763.991***
Net cash flows during the period	**50**		**16.364.815.233**	**36.086.096.401**
Beginning cash and cash equivalents	**60**	**V.1**	**161.673.624.329**	**46.457.676.036**
Effects of fluctuations in foreign exchange rates	61		-	-
Ending cash and cash equivalents	**70**	**V.1**	**178.038.439.562**	**82.543.772.437**

Approved on 12 August 2026

CÔNG TY CP ĐIỆN NƯỚC AN GIANG
M.S.D.N: 16002497... C.T.C.P
TỈNH AN GIANG

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NOTES TO THE INTERIM FINANCIAL STATEMENTS

First 6 months of the fiscal year ending 31 December 2026

I. GENERAL INFORMATION

1. Ownership form

An Giang Power and Water Supply Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company.

2. Business field

The Company operates in the production, trading and service sectors.

3. Principal business activities

The Company's principal business activities are: Transmission and distribution of electricity; Extraction, treatment and supply of water; Production of bottled mineral water and purified water; Trading of electrical and water supply materials and equipment.

4. Normal operating cycle

Normal operating cycle of the Company is within 12 months.

5. Structure of the Company

Affiliates which are not legal entities

Affiliate	Address
Branch of An Giang Power and Water Supply Joint Stock Company - Cho Moi District Electricity and Water Enterprise	Long Hoa Hamlet, Cho Moi Commune, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Chau Thanh District Electricity and Water Enterprise	No. 346 Highway 91, Hoa Long 4 Hamlet, An Chau Commune, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Chau Phu District Electricity and Water Enterprise	No. 169 Highway 91, Vinh Phu Hamlet, Vinh Thanh Trung Commune, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Tan Chau Town Electricity and Water Enterprise	Provincial Road 954, Long Hung 2 Quarter, Tan Chau Ward, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Phu Tan District Electricity and Water Enterprise	Thuong 3 Hamlet, Phu Tan Commune, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Tinh Bien Town Electricity and Water Enterprise	Hoa Hung Quarter, Thoi Son Ward, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Thoai Son District Electricity and Water Enterprise	Bac Son Hamlet, Thoai Son Commune, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Long Xuyen City Water Supply Enterprise	No. 1244 Tran Hung Dao Street, Long Xuyen Ward, An Giang Province, Vietnam

Affiliate	Address
Branch of An Giang Power and Water Supply Joint Stock Company - Chau Doc City Electricity and Water Enterprise	No. 64 Cu Tri Street, Vinh Phu Quarter, Chau Doc Ward, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Tri Ton District Electricity and Water Enterprise	To Thuy Hamlet, Tri Ton Commune, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - An Phu District Electricity and Water Enterprise	No. 4004 Bach Dang Street, An Hung Hamlet, An Phu Commune, An Giang Province, Vietnam
Branch of An Giang Power and Water Supply Joint Stock Company - Electricity and Water Construction and Installation Enterprise	No. 632 Tran Hung Dao Street, Binh Duc 1 Quarter, Binh Duc Ward, An Giang Province, Vietnam

6. Headcount

As of the reporting date, the Company's headcount is 1.448 (headcount at the beginning of the year 1.442).

7. Statement of information comparability on the Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period. During the period, the Company adopted the Vietnamese Enterprise Accounting System issued pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025, of the Ministry of Finance ("Circular 99") in place of Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain items in the Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance" and "Previous Period" columns on the Interim Financial Statements have been restated in accordance with the new classifications and terminology of Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owner's equity, and profit after tax.

8. Other information

The Company's shares have been listed for trading on the UPCoM market (Unlisted Public Company Market) of the Hanoi Stock Exchange under the ticker symbol "DNA" pursuant to Decision No. 851 dated 12 October 2017, issued by the Hanoi Stock Exchange. The first trading day was 19 October 2017.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY UNIT

1. Accounting period

The accounting period of the Company is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is the Vietnamese Dong ("VND"), as transactions are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") and the Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

2. Statement of the compliance with the Accounting Standards and System

The Company's Board of Management ensures to follow all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Accounting convention

The Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

2. Cash and cash equivalents

Cash includes cash on hand and cash in bank. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment (calculated from the date of purchase to the maturity date), which can be readily converted into a known amount of cash and are not subject to significant risks in conversion to cash at the reporting date. Restricted cash and cash equivalents are not presented under this item, but under the items "Other current assets" or "Other non-current assets", depending on the duration of the restriction.

3. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. Held-to-maturity investments include term deposits (including debentures and promissory note), and bonds held for the purpose of collecting periodic interest.

Held-to-maturity investments are initially recognized at cost including the acquisition cost and other transaction costs (transaction fees, brokerage commissions, etc.). Accrued interest from prior periods up to the acquisition date is deducted from the cost of the investment upon initial recognition. After initial recognition, these investments are recorded are recognized at cost. Interest income after the acquisition date is recognized as financial income on an accrual basis.

If a discount or premium arises at the time of purchase, the discount is amortized over the remaining term of the investment using the straight-line method, increasing the investment's carrying amount and recognized as financial income; the premium is amortized using a similar method, decreasing the investment's carrying amount and recognized as financial expenses.

In the case of held-to-maturity investments with floating interest rates that are periodically reset based on market conditions, where the update to the floating interest rate would eliminate the discount or premium related to the instrument's advantage or disadvantage, the discount or premium is allocated over the period from the purchase date to the next interest rate reset date (the date on which the bond's nominal interest rate is determined based on market interest rate fluctuations). If a held-to-maturity investment has a floating interest rate that is periodically reset based on market conditions, and the discount or premium related to the instrument's advantages or disadvantages is not fully offset by the floating interest rate adjustments, the discount or premium is amortized over the life of the instrument.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted from the investment costs. If the evidence of loss diminishes or ceases to exist in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

Investments in equity instruments of other entities
Investments in equity instruments of other entities comprise investments in equity instruments over which the Company does not have control, joint control or significant influence over the investee.

Investments in equity instruments of other entities are initially recognized at cost, including the purchase price or capital contribution plus costs directly attributable to the investment (transaction costs, brokerage fees, consultancy fees, audit fees, duties, taxes and bank charges, etc.). Where the Company incurs borrowing costs to finance investments in equity instruments of other entities, such borrowing costs are recognized as financial expenses and are not capitalized. Where the investment is made by contributing non-monetary assets, the cost of the investment is determined based on the fair value of the non-monetary assets at the transaction date. After initial recognition, these investments are carried at cost.

Dividends incurred prior to the acquisition of investments are deducted from investment costs. Dividends incurred after the acquisition of investments are recorded into the financial income. Dividends received in the form of shares are only monitored in terms of the additional number of shares received and no value is recognized for such shares.

Provisions for impairment of investments in equity instruments of other entities are made as follows:
- For investments in listed shares or investments whose fair value can be reliably determined, the provision is based on the market value of the shares.
- For investments whose fair value cannot be determined at the reporting date, the provision is made based on the losses incurred by the investee. The provision is determined by multiplying the Company's percentage of actual contributed charter capital ownership (%) in the investee at the end of the accounting period by the difference between the actual investment capital contributed by the owners and the owner's equity of the investee at the same date.

Any increase or decrease in the impairment provision for investments in equity instruments of other entities required to be recognized as of the balance sheet date is recorded into financial expenses.

4. Receivables

Receivables are recognized at their carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables reflect receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- For overdue debts for electricity and water from individuals and organizations:
  - 30% of the value for receivables overdue for 3 months to less than 6 months.
  - 50% of the value for receivables overdue for 6 months to less than 9 months.
  - 70% of the value for receivables overdue for 9 months to less than 12 months.
  - 100% of the value for receivables overdue for 12 months or more.
- For doubtful debts: Allowance is made on the basis of the estimated loss.

Increases or decreases in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into general and administrative expenses.

5. Inventories

Inventories are stated at the lower of cost and net realizable value.

Cost of inventories is determined as follows:

- For materials and merchandise: Costs comprise costs of purchases and other directly attributable costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process: Costs comprise costs of main materials, labor and other directly relevant costs.
- For finished goods: Costs comprise costs of materials, direct labor and directly relevant general manufacturing expenses allocated on the basis of normal operations.

Inventory costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

An allowance for devaluation of inventories is recognized for each type of inventories when their costs exceed their net realizable values. Increases and decreases in the allowance at the end of the accounting period are recognized in the cost of sales.

6. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Financial Statements.

The Company allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating deferred expenses are as follows:

Hydrometer and galvanometer installation expenses
Hydrometer and galvanometer installation expenses are allocated into expenses in accordance with the straight-line method in 3 years.

Major repair expenses
Major repair expenses are allocated into expenses in accordance with the straight-line method in 2 years.

Compensation for ground leveling for leased land
Compensation for ground leveling for leased land are allocated into expenses in accordance with the straight-line method over the years of land lease.

7. Tangible fixed assets

Tangible fixed assets are stated at historical cost less any accumulated depreciation. The historical cost of tangible fixed assets includes all costs incurred by the Company to acquire the fixed asset up to the date the asset is ready for use.

Subsequent costs are added to historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the period. Costs of routine repairs and maintenance of tangible fixed assets are recognized into operation costs in the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and amortized gradually into operation costs until the next routine repair or maintenance period.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated using the straight-line method based over their estimated useful lives. The useful life and depreciation method are reviewed at least at the end of every fiscal year and adjusted if necessary. The depreciation periods for various types of tangible fixed assets are as follows:

Fixed assets	Years
Buildings and structures	05 - 25
Machinery and equipment	03 - 20
Vehicles	05 - 09
Office equipment	03 - 08

8. Intangible fixed assets

Intangible fixed assets are stated at historical cost less accumulated amortization. The initial cost of an intangible fixed asset includes all costs incurred by the Company to acquire the asset up to the date it is ready for use. Subsequent costs attributable to intangible fixed assets incurred after initial recognition are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of an intangible asset, its initial cost and accumulated amortization are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

The useful life and amortization method are reviewed at least at the end of every fiscal year and adjusted if necessary.

The Company's intangible fixed assets include:

Land use rights

Land use right includes all the actual expenses paid by the Company directly related to the land being used such as expenses to obtain the land use right, compensation for house removal, land clearance and ground leveling, registration fees, etc. Land use right is permanent, it is not amortized.

Computer software

Expenses attributable to computer software, which is not a part associated with the relevant hardware, will be capitalized. Costs of computer software include all the expenses paid by the Company until the date the software is put into use. Computer software is amortized in accordance with the straight-line method in 5 years.

9. Construction in progress

Construction in progress costs reflect expenses directly related to assets under construction and machinery and equipment being installed, including borrowing costs capitalized in accordance with Vietnamese Accounting Standards No. 16 - Borrowing Costs ("VAS 16"). These assets are recorded at historical costs and not depreciated until they are available for use. Upon completion, all costs are transferred to the appropriate account based on their actual use, including tangible fixed assets, intangible fixed assets, investment property, or inventories, and are depreciated/amortized from the date they are put into use.

Costs for upgrades and renovations of fixed assets currently in progress are accounted for separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Repair and maintenance expenses for fixed assets incurred on a regular basis to maintain the assets in their normal operating condition are recognized in operating expenses during the period. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, the expenses are recognized as deferred expenses and amortized to operating expenses over the period until the next scheduled repair or maintenance.

10. Payables and accrued expenses

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

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables reflect commercial payables arising from transactions involving the purchase of merchandise, services, and assets, where the vendor is an entity independent of the Company.
- Accrued expenses represent liabilities for merchandise and services received from vendors or provided to customers during the period but not yet actually paid due to insufficient supporting documents, records, or accounting records; payments owed to employees for vacation pay; and other production and business expenses that must be accrued in advance (such as costs during seasonal production shutdowns and interest expenses payable).
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of goods or provisions of services.

Payables and accrued expenses are classified as current or non-current on the Statement of Financial Position based on their remaining maturity as of the end of the accounting period.

11. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Company has no right to refuse its obligation to pay dividends to shareholders under the provisions of securities law and the Company's Articles of Association.

12. Owner's capital

The contributed capital is recorded according to the actual amounts invested by the shareholders.

13. Profit distribution

Profit after tax is distributed to shareholders after appropriations for funds have been made in accordance with the Company's Articles of Association and applicable laws, and after approval by the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained profit that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

14. Recognition of revenue and income

Revenue from sales of merchandise and finished goods

Revenue from sales of merchandise, finished goods shall be recognized when all of the following conditions are satisfied:

- The Company transfers most of the risks and benefits incident to the ownership of merchandise or products to customers.
- The Company no longer retains the rights to manage the merchandise and products as an owner or the right to control them.
- The amount of revenue can be measured reliably.
- The Company received or shall probably receive the economic benefits associated with sale transactions.

- The costs incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services
Revenue from provisions of services shall be recognized when the Company fulfils its contractual obligations and all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.
- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Interest
Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

Dividends and profit received
Dividends and profit received are recognized when the Company is entitled to receive dividends or profit from its investing activities. For investments in entities whose securities are registered and centrally deposited with Viet Nam Securities Depository and Clearing Corporation, the recognition date is the last record date. For investments in other entities, the recognition date is decided in accordance with the Law on Enterprises and the Charter of the investee. Only dividend and profit distributions attributable to the period after the investment date are recognized in financial income. Amounts attributable to the period before the investment date are deducted from the costs of the investment. The dividends received in the form of shares are not recognized in financial income and are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

15. Borrowing costs

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing.

Borrowing costs are recognized as an expense during the period when they are incurred, unless they are qualified for capitalization.

Borrowing costs that are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales, are capitalized as part of that asset when it is probable that they will result in future economic benefits to the Company and the borrowing costs can be reliably measured.

The capitalization of borrowing costs commences when all three of the following conditions are concurrently met:

- Expenditure for the construction or production of the asset have been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its intended use or sale are being undertaken.

Capitalization is suspended during periods when the construction or production process is abnormally interrupted. Capitalization stops when substantially all activities necessary to prepare the asset for its intended use or sale have been completed.

For a specific borrowing for purpose of construction or production of an asset in progress, the capitalized borrowing costs are the actual borrowing costs incurred, less any investment income on the temporary investment of those borrowings.

In the event that general borrowings are partly used for the construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings outstanding during the period, except for borrowings made specifically for the purpose of obtaining an asset.

16. Expenses

Expenses are those that result in outflows of the Company's economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Company recognizes revenue, it shall recognize the costs corresponding to generating that revenue. Such cost included those incurred in the period in which the revenue was generated together with cost incurred in the previous periods or accrued expenses related to the revenue generated in that period. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

17. Corporate income tax

The Company's accounting policy for corporate income tax is applied in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, the Decree No. 320/2025/NĐ-CP dated 15 November 2025 of the Government detailing certain articles of the Corporate Income Tax Law, guidance documents issued by the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current corporate income tax

Current income tax includes the tax amount computed based on the assessable income during the period and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

On a quarterly basis, the Company determines and recognizes the provisional corporate income tax payable based on the tax return. At the end of the fiscal year, the Company determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expense.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the period when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Statement of Financial Position, the Company offsets deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
  - The same taxable subjects; or
  - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

18. Related parties

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

Related parties of the Company include:

- The parent company.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, including members of the Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, manage and control the Company's operations, including the members of the Board of Management, other management members and their close family members.
- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by key management personnel or major shareholders of the Company and entities that share key management personnel with the Company.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Company, including the individual's parents, spouse, children and siblings.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

19. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing 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 the Company that is engaged in manufacturing or 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.

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business segment and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business field. The Company's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments.
- The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The segment's total assets account for 10% or more of the total assets of all segments.

The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Financial Statements of the Company.

V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM STATEMENTS OF FINANCIAL POSITION

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	49.899.476	64.968.388
Cash in bank	127.988.540.086	161.608.655.941
- Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) - An Giang Branch	122.033.641.826	153.433.230.656
- Other banks and organizations	5.954.898.260	8.175.425.285
Cash equivalents	50.000.000.000	-
- 1-month time deposit at Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) – An Giang Branch	50.000.000.000	-
Total	**178.038.439.562**	**161.673.624.329**

2. Financial Investments

The Company's financial investments include held-to-maturity investments and equity investments in other entities. The Company's financial investments are as follows:

2a. Held-to-maturity investments

	Ending balance			Beginning balance		
	Original amount	Recoverable value	Allowances	Original amount	Recoverable value	Allowances
Short-term	***35.340.000.000***	***35.340.000.000***	-	***35.340.000.000***	***35.340.000.000***	-
Term deposits	35.340.000.000	35.340.000.000	-	35.340.000.000	35.340.000.000	-
Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) – An Giang Branch (*)	*28.000.000.000*	*28.000.000.000*	-	*28.000.000.000*	*28.000.000.000*	-
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - An Giang Branch	*7.340.000.000*	*7.340.000.000*	-	*7.340.000.000*	*7.340.000.000*	-
Long-term	***6.500.000.000***	***6.500.000.000***	-	***3.500.000.000***	***3.500.000.000***	-
Bonds	6.500.000.000	6.500.000.000	-	3.500.000.000	3.500.000.000	-
Bonds of Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank)	*6.500.000.000*	*6.500.000.000*	-	*3.500.000.000*	*3.500.000.000*	-
Total	**41.840.000.000**	**41.840.000.000**	-	**38.840.000.000**	**38.840.000.000**	-

(*) In which, a 12-month term deposit at Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) - An Giang Branch in the amount of VND 8.000.000.000 (beginning balance: VND 8.000.000.000) has been mortgaged to secure the borrowings from this bank (see Note No. V.19a).

2b. *Equity investments in other entities*

	Ending balance		Beginning balance	
	Original amount	Allowances	Original amount	Allowances
Equity investments in other entities				
Water Supply, Sewerage and Environment Consultancy Joint Stock Company [(i)]	84.040.000	-	84.040.000	-
Total	**84.040.000**	**-**	**84.040.000**	**-**

(i) The company invested in Water Supply, Sewerage and Environment Consultancy Joint Stock Company by purchasing 10.000 shares, equivalent to 0,08% of the charter capital.

Recoverable amount

The recoverable amount of the investment in Water Supply, Sewerage and Environment C Consultancy Joint Stock Company cannot be determined because reliable financial information of the investee is not yet available. Therefore, the Company does not have sufficient basis to make a provision for impairment of this investment. The Company will reassess the investment when sufficient information becomes available.

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
Receivables of electricity charges	203.570.296.896	(475.892.919)	162.149.372.416	(475.892.919)
Receivables of water charges	44.451.523.983	(852.664.552)	38.859.288.823	(852.664.552)
Other receivables	16.876.063.031	-	20.405.407.506	-
Total	**264.897.883.910**	**(1.328.557.471)**	**221.414.068.745**	**(1.328.557.471)**

4. Short-term advances to suppliers

	Ending balance	Beginning balance
WASEEN Construction Investment Water Supply Sewerage and Environment Compay Limited	4.323.700.000	2.882.500.000
Song Thanh Electrical and Mechanical Facility	2.398.572.374	-
CODIEN Co., Ltd.	580.925.864	628.312.668
Other suppliers	1.865.162.202	1.451.681.126
Total	**9.168.360.440**	**4.962.493.794**

In which, the advance for the acquisition and construction of fixed assets totaled VND 6.212.236.844 (beginning balance: VND 4.943.698.034).

5. Other receivables

5a. Other short-term receivables

	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
Receivables of term deposit interest, bonds to be received	1.094.638.000	-	975.099.945	-
Receivables from employees - advances	936.869.258	-	1.442.708.922	-
Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) - mortgages and deposits for project execution	-	-	905.532.037	-
Other mortgages and deposits	-	-	11.355.000	-
Social insurance premiums and health insurance premiums from enterprises	1.103.379.456	-	1.098.989.435	-
Other short-term receivables	3.557.929.406	-	2.962.199.369	-
Total	**6.692.816.120**	**-**	**7.395.884.708**	**-**

5b. Other long-term receivables

	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) - Mortgages and deposits for construction projects	1.643.427.344	-	-	-
Other mortgages and deposits	11.355.000	-	-	-
Total	**1.654.782.344**	**-**	**-**	**-**

6. Doubful debts

	Ending balance			Beginning balance		
	Overdue period	Original amount	Recoverable amount	Overdue period	Original amount	Recoverable amount
Water charges receivables	Over 1 year	1.328.557.471	-	More than 1 year	1.328.557.471	-
Total		**1.328.557.471**	**-**		**1.328.557.471**	**-**

There were no changes in the allowance for doubtful debts during the period.

7. Inventories

	Ending balance		Beginning balance	
	Costs	Allowances	Costs	Allowances
Materials and supplies	2.448.052.570	-	2.768.606.886	-
Tools	239.487.418	-	246.094.858	-
Work-in-process	169.054.812	-	1.777.571.431	-
Finished goods	68.421.528	-	31.013.325	-
Merchandise	35.208.053.510	-	34.340.788.258	-
Goods on consignment	5.430.602.688	-	4.471.548.121	-
Total	**43.563.672.526**	**-**	**43.635.622.879**	**-**

8. Deferred expenses

8a. Short-term deferred expenses

	Ending balance	Beginning balance
Tools	2.175.877.886	2.235.866.650
Repair expenses for replacement supplies	35.478.136.797	24.775.519.564
Total	**37.654.014.683**	**27.011.386.214**

8b. Long-term deferred expenses

	Ending balance	Beginning balance
Galvanometer installation expenses	42.689.289.130	45.708.004.980
Hydrometer installation expenses	73.279.504.882	78.091.990.715
Major repair and renovation expenses	6.250.878.705	8.211.687.117
Compensation expenses for leveling lease land	12.126.389.039	10.198.470.094
Total	**134.346.061.756**	**142.210.152.906**

9. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Historical cost					
Beginning balance	291.258.535.354	1.961.997.371.543	6.427.001.115	6.124.767.409	2.265.807.675.421
Acquisition during the period	370.143.605	34.812.240.641	2.464.418.074	56.824.074	37.703.626.394
Completed construction	-	10.568.733.772	-	-	10.568.733.772
Decrease due to transfer to merchandise	(567.218.645)	(5.681.771.668)	-	-	(6.248.990.313)
Ending balance	**291.061.460.314**	**2.001.696.574.288**	**8.891.419.189**	**6.181.591.483**	**2.307.831.045.274**
In which:					
Assets fully depreciated but still in use	30.171.027.585	437.664.341.667	1.493.521.338	2.247.522.527	471.576.413.117
Assets waiting for liquidation	-	-	-	-	-
Depreciation					
Beginning balance	157.435.791.043	1.142.610.784.704	2.626.159.769	3.760.932.244	1.306.433.667.760

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Depreciation for the period	6.008.412.831	47.976.461.132	390.557.389	243.561.667	54.618.993.019
Decrease due to transfer to merchandise	(566.451.431)	(4.536.730.104)	-	-	(5.103.181.535)
Ending balance	**162.877.752.443**	**1.186.050.515.732**	**3.016.717.158**	**4.004.493.911**	**1.355.949.479.244**
Carrying value					
Beginning balance	133.822.744.311	819.386.586.839	3.800.841.346	2.363.835.165	959.374.007.661
Ending balance	**128.183.707.871**	**815.646.058.556**	**5.874.702.031**	**2.177.097.572**	**951.881.566.030**
In which:					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

Some tangible fixed assets with carrying value of VND 360.775.968.023 have been mortgaged to secure borrowings from banks (see Note No. V.19b).

As at the end of the accounting period, there were no existing tangible fixed assets with a value representing 10% or more of the total value of tangible fixed assets.

10. Intangible fixed assets

	Land use right	Computer software	Total
Initial cost			
Beginning balance	16.638.654.100	2.122.537.727	18.761.191.827
Acquisition during the period	-	884.225.600	884.225.600
Ending balance	**16.638.654.100**	**3.006.763.327**	**19.645.417.427**
In which:			
Assets fully amortized but still in use	-	1.018.700.000	1.018.700.000
Amortization			
Beginning balance	-	1.739.083.366	1.739.083.366
Amortization during the period	-	157.818.010	157.818.010
Ending balance	**-**	**1.896.901.376**	**1.896.901.376**
Carrying value			
Beginning balance	16.638.654.100	383.454.361	17.022.108.461
Ending balance	**16.638.654.100**	**1.109.861.951**	**17.748.516.051**
In which:			
Assets temporarily not in use	-	-	-
Assets waiting for liquidation	-	-	-

The list of intangible fixed assets as of the end of the accounting period is as follows:

	Initial cost	Accumulated amortization	Carrying value
Land use right for the Company's office warehouse	5.950.644.900	-	5.950.644.900
Land use rights for the Company's office headquarters	10.688.009.200	-	10.688.009.200
Other intangible fixed assets	3.006.763.327	1.896.901.376	1.109.861.951
Total	**19.645.417.427**	**1.896.901.376**	**17.748.516.051**

11. Construction in progress

	Beginning balance	Expenses incurred during the period	Transferred to fixed assets during the period	Ending balance
Construction in Progress				
Installation and new construction of transformer stations	6.246.738.164	5.714.211.089	(4.722.534.490)	7.238.414.763
Khanh An water supply system renovation and upgrading project	4.518.150.000	-	-	4.518.150.000
Hoi An - Cho Moi Water Supply Project	2.123.554.356	4.171.499.312	-	6.295.053.668
Level I pumping station of Phu My - Phu Tan water plant	2.940.200.000	-	-	2.940.200.000
Tan My - Cho Moi water plant construction project	3.486.569.560	-	-	3.486.569.560
Other constructions	11.356.609.201	1.435.351.744	(5.846.199.282)	6.945.761.663
Total	**30.671.821.281**	**11.321.062.145**	**(10.568.733.772)**	**31.424.149.654**

12. Short-term trade payables

	Ending balance	Beginning balance
An Giang Power Company	169.087.412.969	141.650.031.850
Other suppliers	33.266.027.809	32.378.095.289
Total	**202.353.440.778**	**174.028.127.139**

In which, trade payables to suppliers for the acquisition and construction of fixed assets totaled VND 10.673.096.204 (the beginning balance VND 12.300.436.411).

The Company has no other overdue trade payables.

13. Short-term advances from customers

	Ending balance	Beginning balance
Ms. Nguyen Thi Hong Hanh	366.585.152	302.798.482
Ms. Le Thi Kim Tuyen	270.000.000	-
Ms. Luong Thi Cam Binh	194.186.443	-
Other customers	3.625	2.700
Total	**830.775.220**	**302.801.182**

14. Payables for dividends and profit distributions

	Ending balance	Beginning balance
Dividends payable to related party	***74.122.090.500***	-
An Giang Provincial People's Committee	74.122.090.500	-
Dividends payable to other shareholders	***10.752.313.975***	***400.715.425***
Other shareholders	10.752.313.975	400.715.425
Total	**84.874.404.475**	**400.715.425**

Resolution No. 02NQ/ĐHĐCĐ of the General Shareholders' Meeting dated 29 June 2026, approved the payment of cash dividends for the 2025 fiscal year to shareholders at a rate of 15% of their capital contribution.

15. Taxes and other obligations to the State Budget

	Beginning balance	Amount payable during the period	Amount paid during the period	Other decrease	Ending balance
VAT on local sales	2.779.411.620	24.715.838.403	(23.737.411.213)	-	3.757.838.810
Corporate income tax	39.293.344.912	24.718.320.402	(39.293.344.911)	(1)	24.718.320.402
Personal income tax	185.715.916	519.426.700	(600.903.280)	-	104.239.336
Natural resource tax	482.406.324	3.266.296.211	(3.200.662.113)	-	548.040.422
Property tax	-	33.144.294	(33.144.294)	-	-
Land rental	-	69.369.585	(69.369.585)	-	-
Fees, legal fees, and other duties	1.050.125.323	8.490.773.909	(7.566.234.581)	-	1.974.664.651
Total	**43.791.004.095**	**61.813.169.504**	**(74.501.069.977)**	**(1)**	**31.103.103.621**

Value added tax (VAT)
The company pays VAT in accordance with the deduction method. The tax rates applied are as follows:

- Water sold to the Binh Hoa Industrial Park and the Tinh Bien Border Economic Zone : 0%
- Domestic water : 5%
- Installing and renovating galvanometers, selling electrical supplies, etc : 10%
- Other services : 10%

From 01 January 2026 to 30 June 2026, the Company is entitled to value-added tax rate of 8% for some goods and services that are currently applied the tax rate of 10% as prescribed in Clauses 1 and 2, Article 1, Decree No. 174/2025/NĐ-CP dated 30 June 2025 of the Government guiding Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.

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

The estimated corporate income tax payable for the period is as follows:

	Cumulative from the beginning of the year to the end of this period	
	Current year	**Previous year**
Total accounting profit before tax	126.964.093.039	121.274.524.518
Increases/(decreases) of accounting profit to determine taxable income:		
• Increases	79.012.800.442	71.131.965.743
• Decreases	(82.365.291.472)	(83.607.786.705)
Taxable income	123.611.602.009	108.798.703.556
Income exempted from tax	(20.000.000)	(20.000.000)
Assessable income	123.591.602.009	108.778.703.556
Corporate income tax rate	20%	20%
Corporate income tax payable	***24.718.320.402***	***21.755.740.712***
Adjustments of corporate income tax of the previous years	-	***1.778.638***
Total corporate income tax payable	**24.718.320.402**	**21.757.519.350**

Determination of corporate income tax liability of the Company is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Financial Statements can be changed upon the inspection of tax authorities.

Natural resource tax

The Company is required to pay natural resource tax imposed on surface water exploitation at taxable prices of VND 6.200/m³ and VND 6.900/m³, at a tax rate of 1%, and on exploitation of purified natural water for bottling and packaging at a taxable price of VND 310.000/m³, at a tax rate of 10%.

Property tax

Property tax is paid according to the notices of the tax department.

Land rental

The Company has to pay land rental for the land being used at the leasing rate as follows:

Location	Area (m^2)	Leasing rate ($VND/m^2/year$)
- Chau Doc Ward, An Giang Province	113	93.800
- My Xuyen Ward, An Giang Province	373,6	159.117
- Phu An Commune, An Giang Province	226,7	1.654
- Tri Ton Commune, An Giang Province	265,3	1.216

Fees, legal fees, and other duties

The Company has declared and paid these amounts in line with the prevailing regulations.

16. Payables to employees

This item reflects salaries payable to employees.

17. Short-term accrued expenses

	Ending balance	Beginning balance
Interest expenses	928.437.213	559.441.120
Total	**928.437.213**	**559.441.120**

18. Other payables

18a. Other short-term payables

	Ending balance	Beginning balance
Trade Union's expenditure	827.905.629	819.676.897
Interest expenses	173.021.816	173.021.816
An Giang Province Department of Finance - Payables for drainage service fee	6.312.672.100	42.855.331.486
Payables to State Budget (*)	11.000.000.000	19.000.000.000
Other short-term payables	17.066.270.891	17.946.129.459
Total	**35.379.870.436**	**80.794.159.658**

18b. Other long-term payables

	Ending balance	Beginning balance
Payables to the State Budget (*)	106.203.670.048	107.203.670.048
Total	**106.203.670.048**	**107.203.670.048**

(*) According to Official Letter No. 1308/VPUBND-KTĐT dated 12 March 2025 issued by the Office of the People's Committee of An Giang Province regarding the plan for repayment of State budget funds granted after equitization for the implementation of water supply pipeline projects and medium and low voltage power line works in An Giang Province of An Giang Power and Water Supply Joint Stock Company.

19. Borrowings

19a. Short-term borrowings

	Ending balance	Beginning balance
Borrowing from Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) – An Giang Branch (i)	18.444.764.052	23.394.431.875
Current portions of long-term borrowings from other organizations (see Note No. V.19b)	49.668.600.000	73.298.378.000
Total	**68.113.364.052**	**96.692.809.875**

(i) Borrowing from Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) – An Giang Branch under Borrowing Agreement No. 143/2025-HĐCVHM/NHCT740-POWACO dated 12 December 2025, to supplement working capital for production and business operations, with a credit limit of VND 40.000.000.000, with the borrowing interest rate specified in each promissory note (the applicable interest rate for the period ranges from 6,6% to 7,9%/year); the maximum term for each borrowing is no more than 6 months for borrowings to supplement working capital for electricity and water operations, and no more than 3 months for the remaining working capital purposes. This borrowing is secured by mortgaged term deposits (see Note No. V.2a).

Details of short-term borrowings are as follows:

	Current Period	Previous Period
Beginning balance	96.692.809.875	91.694.215.674
Increase	18.444.764.052	19.709.763.003
Transfer from long-term borrowings	25.480.366.672	67.405.366.325
Amount repaid	(72.042.198.547)	(60.073.385.932)
Transfer to long-term borrowings	(462.378.000)	-
Other increase	-	5
Ending balance	**68.113.364.052**	**118.735.959.075**

19b. Long-term borrowings

	Ending balance	Beginning balance
Borrowing from Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) – An Giang Branch [(i)]	235.893.509.685	180.904.977.241
Borrowing from the Vietnam Development Bank (VDB) - Borrowing from AFD [(ii)]	6.036.655.000	5.574.277.000
Total	**241.930.164.685**	**186.479.254.241**

The Company is capable of repaying its long-term borrowings.

(i) A borrowing from Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) – An Giang Branch to cover legitimate investment costs for the Projects, with interest rates specified on each promissory note and terms ranging from 48 to 72 months. The borrowing is secured by a mortgage on assets (see Note No. V.9) and assets created from the borrowing proceeds.

(ii) A borrowing from AFD through the Vietnam Development Bank (VDB) to cover the legitimate investment costs of the "An Phu Town Water Supply System" project, with an in-term interest rate of 0,3% per year, a delinquency interest rate of 7,5% per year, and a borrowing term of 180 months from the date of the first disbursement. The borrowing is secured by real property associated with the An Phu Town Water Supply System project (see Note No. V.9).

The repayment schedule for long-term borrowings is as follows:

	Ending balance	Beginning balance
1 year or less	49.668.600.000	73.298.378.000
More than 1 year to 5 years	183.939.164.685	181.283.254.241
More than 5 years	57.991.000.000	5.196.000.000
Total	**291.598.764.685**	**259.777.632.241**

Details of long-term borrowings during the period are as follows:

	Current period	Previous period
Beginning balance	186.479.254.241	131.832.961.754
Increase	80.468.899.116	61.816.433.145

Transfer from short-term borrowing	462.378.000	-
Transfer to short-term borrowing	(25.480.366.672)	(67.405.366.325)
Ending balance	**241.930.164.685**	**126.244.028.574**

19c. Overdue borrowing

The Company has no overdue borrowings.

20. Bonus and welfare fund

	Beginning balance	Increase due to appropriation from profit	Other increases	Disbursement during the year	Ending balance
Bonus fund	29.600.765.006	20.862.400.000	55.040.000	(29.263.316.755)	21.254.888.251
Welfare fund	8.190.002.250	5.215.600.000	-	(1.922.447.773)	11.483.154.477
Bonus fund for the Executive Officers	379.603.050	325.000.000	-	(512.211.500)	192.391.550
Total	**38.170.370.306**	**26.403.000.000**	**55.040.000**	**(31.697.976.028)**	**32.930.434.278**

21. Deferred income tax liabilities

Deferred income tax liabilities related to temporarily taxable differences. Details are as follows:

	Current period	Previous period
Beginning balance	15.802.557.064	14.225.282.003
Inclusion into operation results	670.491.224	2.496.275.337
Ending balance	**16.473.048.288**	**16.721.557.340**

The corporate income tax rate used to determine deferred income tax liabilities is 20%.

22. Owner's equity

22a. Statement of changes in owner's equity

Information regarding changes in owner's equity is presented in the attached Appendix.

22b. Details of owner's capital

	Ending balance	Beginning balance
People's Committee of An Giang Province	494.147.270.000	494.147.270.000
Other shareholders	69.148.400.000	69.148.400.000
Total	**563.295.670.000**	**563.295.670.000**

22c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	56.329.567	56.329.567
Number of shares sold to the public	56.329.567	56.329.567
- *Common shares*	*56.329.567*	*56.329.567*
- *Preferred shares*	-	-
Number of shares repurchased	-	-
- *Common shares*	-	-
- *Preferred shares*	-	-
Number of outstanding shares	56.329.567	56.329.567

	Ending balance	Beginning balance
- *Common shares*	*56.329.567*	*56.329.567*
- *Preferred shares*	-	-

Par value per outstanding share: VND 10.000.

22d. Profit distribution

During the period, the Company distributed its 2025 profits in accordance with Resolution No. 02NQ/ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders, dated 29 June 2026, as follows:

	Amount distributed	Amount temporarily distributed in the previous year	Amount distributed during this period
• Dividends distribution in form of cash to shareholders (15%/Charter capital)	84.494.350.500	-	84.494.350.500
• Appropriation for investment and development fund	25.500.000.000	25.500.000.000	-
• Appropriation for bonus and welfare funds	52.850.529.598	52.850.529.598	-
• Appropriation for bonus fund to the Executive Board	650.000.000	650.000.000	-

In addition, according to Resolution No. 02NQ/ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders dated 29 June 2026, the Company has temporarily made an appropriation for funds from the retained profit/accumulated loss for the first 6 months of 2026 as follows:

		VND
• Appropriation for investment and development fund	:	13.750.000.000
• Appropriation for bonus and welfare fund	:	26.078.000.000
• Appropriation for bonus fund to the Executive Board	:	325.000.000

23. Off-statement of interim financial position items

23a. Pledged and mortgaged assets

	Book Value			
	Ending balance	Beginning balance	Term of pledge or mortgage	Pledgee or mortgagee
Short-term held-to-maturity investments (see Note No. V.2a)	***8.000.000.000***	***8.000.000.000***		
12-month time deposits	8.000.000.000	8.000.000.000	1 year	Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) - An Giang Branch
Tangible fixed assets (see Note No. V.9)	***360.775.968.023***	***328.148.893.667***		
Other tangible fixed assets	360.775.968.023	328.148.893.667	From 1 to 9 years	Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) - An Giang Branch
Total	**368.775.968.023**	**336.148.893.667**		

23b. Treated doubtful debts

	Ending balance	Beginning balance	Reasons for writing off
Receivables of electricity and water fees from customers	2.609.603.001	2.609.603.001	Irrecoverable
Total	**2.609.603.001**	**2.609.603.001**	

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT

1. Revenue from sales of goods and provisions of services

1a. Gross revenue

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of electricity	1.205.656.497.189	1.083.454.459.796
Revenue from sales of domestic water supply	304.688.831.104	303.113.100.874
Revenue from sales of supplies	6.727.104.499	4.741.920.677
Other revenues	6.447.293.083	3.786.246.964
Total	**1.523.519.725.875**	**1.395.095.728.311**

1b. Revenue from sales of goods and provisions of services to related parties

The Company has no sales of goods and service provisions to related parties.

2. Cost of sales

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of electricity	972.587.661.000	867.176.093.702
Costs of domestic water supplied	241.593.287.847	242.855.221.498
Costs of supplies sold	5.473.901.464	4.028.224.097
Other cost of goods sold	740.886.312	174.572.939
Total	**1.220.395.736.623**	**1.114.234.112.236**

3. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Demand deposit interest	112.170.803	74.126.554
Term deposit interest	590.346.274	564.946.274
Bond interest	229.191.781	193.191.781
Dividends shared	20.000.000	20.000.000
Total	**951.708.858**	**852.264.609**

4. Financial expenses

This item reflects bank borrowing interest expenses

5. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	72.911.832.541	70.843.053.189
Tools, supplies	13.044.739.457	12.803.904.523
Depreciation/(amortization) of fixed assets	11.602.395.001	10.404.294.969
Other expenses	6.189.756.603	6.237.147.065
Total	**103.748.723.602**	**100.288.399.746**

6. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	20.203.686.554	17.996.482.001
Office supplies	16.015.114.935	14.157.826.898
Office stationery	2.344.665.518	2.762.875.898
Depreciation/(amortization) of fixed assets	673.505.550	541.009.383
Taxes, fees and legal fees	-	15.000.000
Other expenses	23.551.732.697	22.712.220.386
Total	**62.788.705.254**	**58.185.414.566**

7. Other income

	Accumulated from the beginning of the year	
	Current year	Previous year
Income from pillar rental	1.107.608.400	1.217.272.800
Environmental protection fee retained	418.830.777	379.034.652
Drainage service fee retained	2.063.118.132	1.996.472.094
Income from recovery of damaged goods	-	111.023.453
Income from compensation for property relocation	-	3.157.510.000
Income from management and operation of the drainage and wastewater treatment system of Long Xuyen City	3.427.778.704	3.955.202.778
Other income	171.695.019	710.905.319
Total	**7.189.031.032**	**11.527.421.096**

8. Other expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Tax fines and tax collected in arrears, tax on late payment	65.146	5.555.722
Value-added tax on retained 5% of environmental protection fees and drainage service fees	427.539.545	207.116.061
Expenses for management and operation of the drainage and wastewater treatment system of Long Xuyen City	3.264.551.852	3.999.929.630
Other expenses	775.179.154	74.368.000
Total	**4.467.335.697**	**4.286.969.413**

9. Deferred income tax

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Deferred income tax arising from temporarily taxable differences	670.491.224	2.496.275.337
Total	**670.491.224**	**2.496.275.337**

10. Earnings per share

10a. Basic/diluted earnings per share

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Accounting profit after corporate income tax	101.575.281.413	97.020.729.831
Appropriation for bonus and welfare funds (*)	(26.078.000.000)	(18.562.400.000)
Appropriation for bonus fund to the Executive Officers (*)	(325.000.000)	(250.000.000)
Profit used to calculate basic/diluted earnings per share	75.172.281.413	78.208.329.831
The average number of ordinary shares outstanding during the year	56.329.567	56.329.567
Basic/diluted earnings per share	**1.335**	**1.388**

(*) Bonus and welfare funds and bonus fund to the Executive Officers in period are provisionally calculated in accordance with Resolution No. 02NQ/ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders dated 29 June 2026.

10b. Other information

No transactions involving common share or potential common share occurred from the end of the accounting period to the date of publication of the Interim Financial Statements.

11. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Cost of merchandise sold	1.010.705.022.390	871.204.317.799
Cost of materials and supplies	120.397.178.740	125.512.737.549
Labor costs	167.056.938.548	157.679.612.214
Depreciation/(amortization) of fixed assets	54.776.811.029	52.735.632.132
Expenses for external services	6.598.540	32.327.323.791
Other expenses	33.990.616.232	33.248.303.063
Total	**1.386.933.165.479**	**1.272.707.926.548**

VII. OTHER DISCLOSURES

1. Transactions and balances with related parties

The Company's related parties include key management personnel, their related individuals and other related parties.

1a. Transactions and balances with the key management personnel and their related individuals

The key management personnel include: members of the Board of Directors, the Supervisory Board and members of the Management Board (the General Director and Chief Financial Officer). The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Company has no sales of goods or service provisions and no other transactions with the key management personnel and their related individuals.

Receivables from and payables to the key management personnel and their related individuals

The Company has no receivables from or payables to the key management personnel and their related individuals.

Remuneration of the key management personnel

	Current Period	Previous period
Mr. Luong Van Ba - Chairman	752.352.000	813.800.000
Mr. Le Viet Anh - Member of the Board of Directors cum General Director	634.024.800	648.700.000
Mr. Tran Nhat Tri - Member of the Board of Directors cum Deputy General Director	574.700.160	588.340.000
Mr. Truong Van Nghiem - Member of the Board of Directors cum Deputy General Director	437.576.640	437.860.000
Mr. Le Thanh Buu - Member of the Board of Directors	160.560.000	182.150.000
Mr. Lam Thanh Quang - Member of the Board of Directors	160.560.000	182.150.000
Mr. Nguyen Tuan Huy - Member of the Board of Directors	24.000.000	30.960.000
Mr. Huynh Lam - Deputy General Director (resigned on 01 July 2026)	240.180.000	179.375.000
Mr. Nguyen Ngoc Chau - Deputy General Director	200.200.300	-
Ms. Nguyen Thi Ngoc Chau - Head of the Supervisory Board	191.616.000	204.700.000
Mr. Chau Minh Tu - Member of the Supervisory Board	78.216.000	82.950.000
Mr. Tran Le Minh Hoan - Member of the Supervisory Board	83.544.000	96.663.600
Mr. Pham Cao Tri - Chief Accountant	268.994.400	285.100.000
Total	**3.806.524.300**	**3.732.748.600**

1b. Transactions and balances with other related parties

Other related parties of the Company only include the An Giang Provincial People's Committee, which is a Shareholder holding 87,72% of charter capital.

Transactions with other related parties

The Company only has transactions related to dividend distributions with the People's Committee of An Giang Province, totaling VND 74.122.090.500 (compared to VND 74.122.090.500 in the same period of the previous year).

Receivables from and payables to other related parties

Receivables from and payables to other related parties are presented in Note No. V.14.

2. Segment information

Segment information is presented by business field and geographic region. The primary segment reporting is by business field as the Company's business operations are organized and managed based on the nature of the products and services provided.

2a. Information on business segment

The Company's principal business activities are electricity distribution and the supply of potable water. Revenue and cost of sales for these business activities are presented in Notes No VI.1a and VI.2.

2b. Information on geographical segment

All activities of the Company take place only in Vietnamese territory.

3. Comparative figures

3a. Adoption of New Accounting Standards

The fiscal year ending 31 December 2026 is the first year in which the Company has applied the Vietnamese Enterprise Accounting System under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to the application of Circular 99 is carried out using the following methods:

- For changes in accounting policies where Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

With regard to the following changes, Circular 99 does not provide specific conversion guidelines. Consequently, the Company applies a non-retrospective approach to payables for dividends and profit distributions.

3b. Impact of adopting the new accounting standards

The impact of adopting the new accounting standards on the comparative figures in the Interim Financial Statements is as follows:

	Code	Figures before adjustment	Adjustments	Figures after adjustment	Notes
Interim Financial Statements					
Payables for dividends and profit distributions	313	-	400.715.425	400.715.425	(i)
Other short-term payables	320	81.194.875.083	(400.715.425)	80.794.159.658	(i)

(i) Restatement of dividends payable.

4. Significant accounting judgements, estimates and assumptions

In preparing the interim Financial Statements. The Chairman and the Board of Management have made assumptions and estimates that affect the amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates. The Chairman and the Board of Management evaluate and updates these significant accounting judgements. estimates and assumptions on an ongoing basis based on historical experience and other relevant factors.

The estimates described below have been identified by the Chairman and the Board of Management as those that could have a material effect on the Financial Statements for the subsequent financial year should the underlying assumptions change.

Allowance for doubtful debts

The Company estimates the allowance for doubtful debts based on an assessment of the recoverability of individual receivable balances, taking into account debt ages, customers' financial condition. Uncertainty arises primarily from forecasting customers' future ability to settle outstanding balances, particularly under changing economic conditions.

As at 30 June 2026, the total balance of trade receivables was VND 1.615.138.375, of which the Company had recognized a provision of VND 1.328.557.471.

The Chairman of the Board of Directors and the Board of Management implement the following measures to mitigate doubtful debts risk:

- Performing regular monitoring and collection of outstanding receivables;
- Requiring collateral or third-party guarantees for significant credit exposures;
- Reviewing customer credit limits on a quarterly basis; and
- Initiating legal proceedings or other legal enforcement actions against overdue receivables where appropriate.

Allowance for devaluation of inventories

The Company estimates the net realizable value of inventories based on estimated selling prices less estimated selling expenses. Uncertainty arises from fluctuations in market prices, changes in customer demand and the risk of inventory obsolescence.

The Chairman of the Board of Directors and the Board of Management implement the following measures to mitigate risks:

- Conduct quarterly stock-taking and quality assessments of inventories.
- Adjusting production plans in line with market demand.
- Implementing promotional programs to accelerate the sale of slow-moving inventories.
- Diversifying distribution channels to expand market coverage.

Estimated useful lives and residual values of fixed assets

The Company estimates the useful lives of fixed assets based on technical assessments and actual operating experience. Uncertainty arises from technological developments, changes in utilization patterns and maintenance conditions that may differ from the original assumptions, resulting in actual useful lives being shorter or longer than initially estimated.

The Chairman of the Board of Directors and the Board of Management assess the likelihood of the actual useful life differing significantly from the estimate as low for the majority of assets.

The Chairman of the Board of Directors and the Board of Management implement the following measures:

- Reviewing and, where appropriate, revising estimated useful lives on an annual basis.
- Performing scheduled maintenance in accordance with technical requirements.
- Assessing assets for indicators of impairment at each reporting date in accordance with applicable regulations.
- Planning timely replacement of assets to minimize disruptions to business operations.

Estimation of corporate income tax and deferred tax

The determination of corporate income tax expenses and deferred income tax assets/liabilities requires the Chairman of the Board of Directors and the Board of Management to make assumptions regarding the applicability of current income tax regulations, the ability to generate future assessable income to utilise deferred income tax assets, and the risk of adjustments by the tax authorities during tax audits.

The Chairman of the Board of Directors and the Board of Management assess the likelihood of actual taxable profit being significantly lower than planned as low, based on recent years' operating results and the approved business plan.

The Chairman of the Board of Directors and the Board of Management implement the following measures:

- Reviewing the recoverability of deferred tax assets on an annual basis.
- Consulting tax specialists regarding the application of tax regulations to complex transactions.
- Preparing comprehensive documentation to be ready to respond to tax audits.
- Closely monitoring developments in tax legislation and updating tax estimates, where necessary, on a timely basis.

5. Subsequent events

From the end of the accounting period to the approval date of the Financial Statements, there are no material events which are required adjustments or disclosures in the Interim Financial Statements.

Approved on 12 August 2026

M.S.D.N: 1600249791-C.T.C.P
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TỈNH AN GIANG

Duong Quoc Quan	**Pham Cao Tri**	**Luong Van Ba**
Preparer	**Chief Accountant**	**Legal Representative**

Appendix: Statement of changes in owner's equity

Unit: VND

	Owner's capital	Investment and development fund	Retained profit/Accumulated loss	Total
Beginning balance of the previous year	563.295.670.000	155.470.612.838	127.069.707.234	845.835.990.072
Profit in the previous period	-	-	97.020.729.831	97.020.729.831
Appropriation for funds	-	19.000.000.000	(37.812.400.000)	(18.812.400.000)
Dividend distribution	-	-	(84.494.350.500)	(84.494.350.500)
Ending balance of the previous period	**563.295.670.000**	**174.470.612.838**	**101.783.686.565**	**839.549.969.403**
Beginning balance of the current year	563.295.670.000	180.970.612.838	121.186.788.035	865.453.070.873
Profit in the current period	-	-	101.575.281.413	101.575.281.413
Appropriation for funds	-	13.750.000.000	(40.153.000.000)	(26.403.000.000)
Dividend distribution	-	-	(84.494.350.500)	(84.494.350.500)
Ending balance of the current period	**563.295.670.000**	**194.720.612.838**	**98.114.718.948**	**856.131.001.786**

Approved on 12 August 2026

M.S.D.N: 1600249791 - T.C.P
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TỈNH AN GIANG

Duong Quoc Quan	**Pham Cao Tri**	**Luong Van Ba**
Preparer	**Chief Accountant**	**Legal Representative**